



**DEVELOPMENT CO-OPERATION DIRECTORATE  
DEVELOPMENT ASSISTANCE COMMITTEE**

**DCD/DAC(2002)21/ADD2  
For Official Use**

**REPORTING DIRECTIVES FOR THE CREDITOR REPORTING SYSTEM - ADDENDUM 2**

**ANNEX 5. REPORTING ON THE PURPOSE OF AID**

*This document contains the list of CRS purpose codes applicable as of 16 June 2005. It replaces Annex 5 of the CRS Directives [DCD/DAC(2002)21].*

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## REPORTING DIRECTIVES FOR THE CREDITOR REPORTING SYSTEM – ADDENDUM 2

### Reporting on the Purpose of Aid – Classification by Sector of Destination

The following text replaces Annex 5 of DCD/DAC(2002)21.

#### *General*

1. The sector of destination of a contribution should be selected by answering the question “**which specific area of the recipient’s economic or social structure is the transfer intended to foster**”. The sector classification does **not** refer to the type of goods or services provided by the donor. Sector specific education or research activities (e.g. agricultural education) or construction of infrastructure (e.g. agricultural storage) should be reported under the sector to which they are directed, not under education, construction, etc.
2. Some contributions are not susceptible to allocation by sector and are reported as non-sector allocable aid. Examples are aid for general development purposes, general budget support, actions relating to debt, emergency assistance and internal transactions in the donor country.

#### *CRS Purpose Codes*

3. In the CRS, data on the sector of destination are recorded using 5-digit purpose codes. The first three digits of the code refer to the corresponding DAC5 sector or category. Each CRS code belongs to one and only one DAC5 category. The last two digits of the CRS purpose code are sequential and not hierarchical i.e., each CRS code stands for itself and can be selected individually or grouped to create sub-sectors. The sequential numbers have, however, been standardised for codes with similar functions as follows:

- The **most general** CRS codes end in the sequential number **10**. It refers to policy, planning and programmes; administration, institution capacity building and advice; combinations of activities and unspecified activities falling outside other code headings.
- The **main codes** have sequential numbers **20, 30, 40** and **50**.
- The **detailed codes** have sequential numbers in the range **61 - 79**.
- Sector-specific **education, training and research** codes have sequential numbers in the range **81 - 89**. Sector-specific **services** have codes with sequential numbers in the range **91 -99**.

#### *Identifying the most suitable purpose code - Examples*

4. As stated above, sector coding identifies the specific areas of the recipient’s economic or social development the transfer intends to foster. Some examples illustrating the choices follow:

- a) Construction of housing for experts working on an agricultural development project:
- The appropriate code is “agricultural development” (31120) and **not** “housing policy and administrative management”.

Construction of apartments in three cities:

- The appropriate code is “housing policy and administrative management” (16030).

- b) Privatisation of the National Energy Agency:
- The appropriate code is “energy policy and administrative management” (23010) and **not** “privatisation”.

State enterprise restructuring programme:

- The appropriate code is “privatisation” (25020).

- c) Assistance to Ministry of Education to prepare an education sector programme:
- The appropriate code is “education policy and administrative management” (11110) and **neither** “government administration” **nor** “economic and development policy/planning”.

Training of government officers in project preparation:

- The appropriate code is “economic and development policy/planning” (15110).

- d) Rail equipment delivery:
- The appropriate code is “rail transport” (21030).

Rail equipment production:

- The appropriate code is “transport equipment industry” (32172).

- e) Fertilizer delivery:
- The appropriate code is “agricultural inputs” (31150) and **not** “import support (commodities)”.

Import of general goods and services:

- The appropriate code is “import support (commodities)” (53040).

5. Within each sector, care should be taken to allocate supplies, equipment and infrastructure to the most specific code available. For example:

- a) Construction of a tuberculosis clinic:
- The appropriate code is “infectious disease control” (12250) and **not** “basic health infrastructure”.

District hospitals rehabilitation programme:

- The appropriate code is “basic health infrastructure” (12230).

- b) Primary school books delivery:
- The appropriate code is “primary education” (11220) and **not** “education facilities and training”.

Paper supply for printing school books:

- The appropriate code is “education facilities and training” (11120).

6. Sector specific education activities are to be included in the respective sectors, either in a specific education code or in a general code. For example:

- a) Upgrading of an agricultural training centre:
  - The appropriate code is “agricultural education” (31181).
  
- a) Environmental training course for mineral resource department:
  - The appropriate code is “Mineral/mining policy and administrative management” (32210) and neither “environmental education/training” nor “advanced technical and managerial training”.

***When the purpose code does not match precisely the activity being reported***

7. Within each sector or category, the first purpose code listed (sequential number “10”) is defined to include activities falling outside the other code headings. When using this code, give as much detail as possible in the written description.

### THE LIST OF CRS PURPOSE CODES

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>110</b>		<b>EDUCATION</b>	
<b>111</b>		<b>Education, level unspecified</b>	<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>
	<b>11110</b>	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.
	<b>11120</b>	Education facilities and training	Educational buildings, equipment, materials; subsidiary services to education (boarding facilities, staff housing); language training; colloquia, seminars, lectures, etc.
	<b>11130</b>	Teacher training	Teacher education (where the level of education is unspecified); in-service and pre-service training; materials development.
	<b>11182</b>	Educational research	Research and studies on education effectiveness, relevance and quality; systematic evaluation and monitoring.
<b>112</b>		<b>Basic education</b>	
	<b>11220</b>	Primary education	Formal and non-formal primary education for children; all elementary and first cycle systematic instruction; provision of learning materials.
	<b>11230</b>	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.
	<b>11240</b>	Early childhood education	Formal and non-formal pre-school education.
<b>113</b>		<b>Secondary education</b>	
	<b>11320</b>	Secondary education	Second cycle systematic instruction at both junior and senior levels.
	<b>11330</b>	Vocational training	Elementary vocational training and secondary level technical education; on-the job training; apprenticeships; including informal vocational training.
<b>114</b>		<b>Post-secondary education</b>	
	<b>11420</b>	Higher education	Degree and diploma programmes at universities, colleges and polytechnics; scholarships.
	<b>11430</b>	Advanced technical and managerial training	Professional-level vocational training programmes and in-service training.

<p><b>Note:</b> 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.</p>
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DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
120		<b>HEALTH</b>	
121		<b>Health, general</b>	
	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		<b>Basic health</b>	
	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, diarrheal 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		<b>POPULATION POLICIES/ PROGRAMMES AND REPRODUCTIVE HEALTH</b>	
	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		<b>WATER SUPPLY AND SANITATION</b>	
	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 handpumps, 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		<b>GOVERNMENT AND CIVIL SOCIETY</b>	
151		<b>Government and civil society, general</b>	
	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).

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
152		<b>Conflict prevention and resolution, peace and security</b>	<i>N.B. Further notes on ODA eligibility (and exclusions) of conflict, peace and security related activities are given in the Appendix.</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.</p>
	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 Appendix 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
<b>160</b>		<b>OTHER SOCIAL INFRASTRUCTURE AND SERVICES</b>	
	<b>16010</b>	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.
	<b>16020</b>	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.
	<b>16030</b>	Housing policy and administrative management	Housing sector policy, planning and programmes; excluding low-cost housing and slum clearance (16040).
	<b>16040</b>	Low-cost housing	Including slum clearance.
	<b>16050</b>	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.
	<b>16061</b>	Culture and recreation	Including libraries and museums.
	<b>16062</b>	Statistical capacity building	Both in national statistical offices and any other government ministries.
	<b>16063</b>	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.
	<b>16064</b>	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
<b>210</b>		<b>TRANSPORT AND STORAGE</b>	<i>Note: Manufacturing of transport equipment should be included under code 32172.</i>
	<b>21010</b>	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.
	<b>21020</b>	Road transport	Road infrastructure, road vehicles; passenger road transport, motor passenger cars.
	<b>21030</b>	Rail transport	Rail infrastructure, rail equipment, locomotives, other rolling stock; including light rail (tram) and underground systems.
	<b>21040</b>	Water transport	Harbours and docks, harbour guidance systems, ships and boats; river and other inland water transport, inland barges and vessels.
	<b>21050</b>	Air transport	Airports, airport guidance systems, aeroplanes, aeroplane maintenance equipment.
	<b>21061</b>	Storage	Whether or not related to transportation.
	<b>21081</b>	Education and training in transport and storage	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>220</b>		<b>COMMUNICATIONS</b>	
	<b>22010</b>	Communications policy and administrative management	Communications sector policy, planning and programmes; institution capacity building and advice; including postal services development; unspecified communications activities.
	<b>22020</b>	Telecommunications	Telephone networks, telecommunication satellites, earth stations.
	<b>22030</b>	Radio/television/print media	Radio and TV links, equipment; newspapers; printing and publishing.
	<b>22040</b>	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		<b>ENERGY GENERATION AND SUPPLY</b>	
	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
<b>240</b>		<b>BANKING AND FINANCIAL SERVICES</b>	
	<b>24010</b>	Financial policy and administrative management	Finance sector policy, planning and programmes; institution capacity building and advice; financial markets and systems.
	<b>24020</b>	Monetary institutions	Central banks.
	<b>24030</b>	Formal sector financial intermediaries	All formal sector financial intermediaries; credit lines; insurance, leasing, venture capital, etc. (except when focused on only one sector).
	<b>24040</b>	Informal/semi-formal financial intermediaries	Micro credit, savings and credit co-operatives etc.
	<b>24081</b>	Education/training in banking and financial services	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>250</b>		<b>BUSINESS AND OTHER SERVICES</b>	
	<b>25010</b>	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).
	<b>25020</b>	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
<b>311</b>		<b>AGRICULTURE</b>	
	<b>31110</b>	Agricultural policy and administrative management	Agricultural sector policy, planning and programmes; aid to agricultural ministries; institution capacity building and advice; unspecified agriculture.
	<b>31120</b>	Agricultural development	Integrated projects; farm development.
	<b>31130</b>	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.
	<b>31140</b>	Agricultural water resources	Irrigation, reservoirs, hydraulic structures, ground water exploitation for agricultural use.
	<b>31150</b>	Agricultural inputs	Supply of seeds, fertilizers, agricultural machinery/equipment.
	<b>31161</b>	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.]
	<b>31162</b>	Industrial crops/export crops	Including sugar; coffee, cocoa, tea; oil seeds, nuts, kernels; fibre crops; tobacco; rubber. [Use code 32161 for agro-industries.]
	<b>31163</b>	Livestock	Animal husbandry; animal feed aid.
	<b>31164</b>	Agrarian reform	Including agricultural sector adjustment.
	<b>31165</b>	Agricultural alternative development	Projects to reduce illicit drug cultivation through other agricultural marketing and production opportunities (see code 43050 for non-agricultural alternative development).
	<b>31166</b>	Agricultural extension	Non-formal training in agriculture.
	<b>31181</b>	Agricultural education/training	
	<b>31182</b>	Agricultural research	Plant breeding, physiology, genetic resources, ecology, taxonomy, disease control, agricultural bio-technology; including livestock research (animal health, breeding and genetics, nutrition, physiology).
	<b>31191</b>	Agricultural services	Marketing policies & organisation; storage and transportation, creation of strategic reserves.
	<b>31192</b>	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.
	<b>31193</b>	Agricultural financial services	Financial intermediaries for the agricultural sector including credit schemes; crop insurance.
	<b>31194</b>	Agricultural co-operatives	Including farmers' organisations.
	<b>31195</b>	Livestock/veterinary services	Animal health and management, genetic resources, feed resources.

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>313</b>		<b>FISHING</b>	
	<b>31310</b>	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.
	<b>31320</b>	Fishery development	Exploitation and utilisation of fisheries; fish stock protection; aquaculture; integrated fishery projects.
	<b>31381</b>	Fishery education/training	
	<b>31382</b>	Fishery research	Pilot fish culture; marine/freshwater biological research.
	<b>31391</b>	Fishery services	Fishing harbours; fish markets; fishery transport and cold storage.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
321		<b>INDUSTRY</b>	
	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
<b>322</b>		<b>MINERAL RESOURCES AND MINING</b>	
	<b>32210</b>	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.
	<b>32220</b>	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.
	<b>32261</b>	Coal	Including lignite and peat.
	<b>32262</b>	Oil and gas	Petroleum, natural gas, condensates, liquefied petroleum gas (LPG), liquefied natural gas (LNG); including drilling and production.
	<b>32263</b>	Ferrous metals	Iron and ferro-alloy metals.
	<b>32264</b>	Nonferrous metals	Aluminium, copper, lead, nickel, tin, zinc.
	<b>32265</b>	Precious metals/materials	Gold, silver, platinum, diamonds, gemstones.
	<b>32266</b>	Industrial minerals	Baryte, limestone, feldspar, kaolin, sand, gypsum, gravel, ornamental stones.
	<b>32267</b>	Fertilizer minerals	Phosphates, potash.
	<b>32268</b>	Offshore minerals	Polymetallic nodules, phosphorites, marine placer deposits.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>323</b>		<b>CONSTRUCTION</b>	
	<b>32310</b>	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
<b>331</b>		<b>TRADE POLICY AND REGULATIONS</b>	
	<b>33110</b>	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.
	<b>33120</b>	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.
	<b>33130</b>	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.
	<b>33140</b>	Multilateral trade negotiations	Support aid recipients' 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.
	<b>33181</b>	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
<b>332</b>		<b>TOURISM</b>	
	<b>33210</b>	Tourism policy and administrative management	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>400</b>		<b>MULTISECTOR/CROSS-CUTTING</b>	
<b>410</b>		<b>General environmental protection</b>	Non-sector specific.
	<b>41010</b>	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.
	<b>41020</b>	Biosphere protection	Air pollution control, ozone layer preservation; marine pollution control.
	<b>41030</b>	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).
	<b>41040</b>	Site preservation	Applies to unique cultural landscape; including sites/objects of historical, archeological, aesthetic, scientific or educational value.
	<b>41050</b>	Flood prevention/control	Floods from rivers or the sea; including sea water intrusion control and sea level rise related activities.
	<b>41081</b>	Environmental education/ training	
	<b>41082</b>	Environmental research	Including establishment of databases, inventories/accounts of physical and natural resources; environmental profiles and impact studies if not sector specific.
<b>420</b>		<b>Women in development</b>	Non-sector specific.
	<b>42010</b>	Women in development	Including multisectoral WID projects and programmes; promotion of and support to WID groups and networks; conferences, seminars, etc.
<b>430</b>		<b>Other multisector</b>	
	<b>43010</b>	Multisector aid	
	<b>43030</b>	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.
	<b>43040</b>	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 (72030)]; functional integration of rural and urban areas; geographical information systems.
	<b>43050</b>	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).
	<b>43081</b>	Multisector education/training	Including scholarships.
	<b>43082</b>	Research/scientific institutions	When sector cannot be identified.

Note: Sector specific environmental protection and gender equality/WID activities should be included in the respective sectors, and the environment and gender equality marker checked. Multi-sector/cross-cutting includes only environment and WID activities not allocable by sector.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
500		<b>COMMODITY AID AND GENERAL PROGRAMME ASSISTANCE</b>	<i>Note: Sector specific programme assistance is to be included in the respective sectors, using the sector programme flag if appropriate.</i>
510		<b>General budget support</b>	<i>Budget support in the form of sector-wide approaches (SWAs) should be included in the respective sectors.</i>
	51010	General budget support	Unearmarked contributions to the government budget; support for the implementation of macroeconomic reforms (structural adjustment programmes, poverty reduction strategies); 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		<b>Developmental food aid/Food security assistance</b>	
	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		<b>Other commodity assistance</b>	<i>Non-food commodity assistance (when benefiting sector not specified).</i>
	53030	Import support (capital goods)	Capital goods and services; lines of credit.
	53040	Import support (commodities)	Commodities, general goods and services, oil imports.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>600</b>		<b>ACTION RELATING TO DEBT</b>	
	<b>60010</b>	Action relating to debt	Actions falling outside the code headings below; training in debt management.
	<b>60020</b>	Debt forgiveness	
	<b>60030</b>	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.
	<b>60040</b>	Rescheduling and refinancing	
	<b>60061</b>	Debt for development swap	Allocation of debt claims to use for development (e.g., debt for education, debt for environment).
	<b>60062</b>	Other debt swap	Where the debt swap benefits an external agent i.e. is not specifically for development purposes.
	<b>60063</b>	Debt buy-back	Purchase of debt for the purpose of cancellation.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>700</b>		<b>EMERGENCY ASSISTANCE AND RECONSTRUCTION</b>	
<b>710</b>		<b>Emergency food aid</b>	
	<b>71010</b>	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 food security assistance programmes/food aid (52010).
<b>720</b>		<b>Other emergency and distress relief</b>	
	<b>72010</b>	Emergency/distress relief	All emergency, distress relief and humanitarian aid except food aid and aid to refugees; disaster preparedness.
	<b>72020</b>	Aid to refugees (in donor country)	
	<b>72030</b>	Aid to refugees (in recipient countries)	Including schemes to assist repatriation of refugees to the country of origin; resettlement of refugees and internally displaced persons.
<b>730</b>		<b>Reconstruction relief</b>	
	<b>73010</b>	Reconstruction relief	Short-term rehabilitation and construction work after emergency or conflict, such as repair or construction of roads, bridges and ports, restoration of essential facilities (water and sanitation, shelter, health care services) to facilitate the return to normal lives and livelihoods.

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>920</b>		<b>SUPPORT TO NON-GOVERNMENTAL ORGANISATIONS (NGOs)</b>	<i>Official funds to be paid over to national and international private voluntary agencies for use at the latter's discretion.</i>
	<b>92010</b>	Support to national NGOs	In the donor country.
	<b>92020</b>	Support to international NGOs	
	<b>92030</b>	Support to local and regional NGOs	In the recipient country or region.

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

## APPENDIX

### ODA Coverage of Certain Conflict, Peace Building and Security Expenditures (Annex 5 of the DAC directives)

#### 1. *Management of security expenditure*

*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.*

**Note:** As an example, providing technical co-operation to the army to introduce a new payroll system would not be eligible. But budgetary actions taken in order to improve democratic control of defence budgeting and as part of public expenditure management programmes would be eligible.

#### 2. *Enhancing civil society's role in the security system*

*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.*

**Note:** This includes support to NGOs and other Civil Society Organisations, the media, universities, and research institutions. It excludes training in military skills. Assistance to the defence ministry or the armed forces as they are part of government, not civil society, is excluded.

#### 3. *Child soldiers*

*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. This excludes the costs of military operations against groups that may have recruited child soldiers.*

**Note:** Assistance to improve educational or employment opportunities for children so as to discourage their recruitment as soldiers and build capacity (including advocacy) within civilian government and civil society to prevent children from becoming soldiers is eligible. Efforts to demobilise, disarm, reintegrate, repatriate and resettle (DDRRR) child soldiers are eligible. On the other hand, support to the armed forces themselves is not eligible. Assistance that contributes to the strengthening of the military or fighting capacity of the armed forces is excluded.

#### **4. Security System 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. Eligible assistance is limited to non-military competence/capacity building and strategic planning activities that promote political, institutional and financial accountability, civilian oversight, and transparency. Furthermore, any such support to defence ministries must be part of a national security system reform strategy and be approved by the partner country ministry with overall responsibility for co-ordination of external assistance.*

#### **5. Civilian peace-building, conflict prevention and conflict resolution**

*Support for civilian activities related to peace-building, conflict prevention and resolution, including capacity building, monitoring, dialogue and information exchange. This excludes engagement in military strategy and defence co-operation.*

**Note:** In the event that civilian peace-building activities supported include disclosure of military strategy, such assistance is eligible except where military staff or ministry of defence officials benefit from such funding. Direct assistance to the defence ministry or the armed forces is excluded. However, assistance can indirectly be used by civilian organisations/authorities, excluding the ministry of defence, for participation by defence ministry or armed forces staff in the above activities.

#### **6. Small arms and light weapons (SALW)**

*Technical co-operation to control, prevent and/or reduce the proliferation of Small Arms and Light Weapons (SALW). SALW activities under this directive are defined as:*

- development of laws, regulations and administrative procedures for the control and reduction of weapons proliferation;*
- development of institutional structures for policy guidance, research and monitoring;*
- public awareness campaigns on SALW;*
- promotion of regional co-operation and information exchange on SALW programmes;*
- weapons collection and destruction. (Funding of action to seize arms by force is excluded. Engagement in weapons collection and destruction programmes by military personnel is excluded.)*

*Assistance that contributes to the strengthening of the military or fighting capacity of the armed forces is excluded.*