

Development Co-operation Directorate
Development Assistance Committee

DAC Working Party on Development Finance Statistics

BUDGET IDENTIFIER PROPOSAL FOR APPROVAL UNDER WRITTEN PROCEDURE

This proposal is submitted again to members of the Working Party on Statistics and Development Finance (WP-STAT) for APPROVAL under the written procedure.

Following comments received on the proposal as presented in DCD/DAC/STAT(2015)30, a new paragraph has been inserted after paragraph 7 and adjustments have been made to codes 15119 and 15128.

If no objections are received by 29th February 2016, the proposal will be considered approved and issued as FINAL. The voluntary list of purpose codes will be posted on the DAC statistical web pages.

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JT03389893

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BUDGET IDENTIFIER PROPOSAL FOR APPROVAL UNDER THE WRITTEN PROCEDURE

1. At the 2-3 November 2015 WP-STAT meeting, the Secretariat presented its assessment of the “budget identifier” proposal by Canada and Publish What You Fund to improve the alignment of aid information with partner country budget classifications by implementing i) new voluntary purpose codes and ii) a new voluntary economic classification [DCD/DAC/STAT(2015)24]. Members discussed the proposal and assessment, and it was agreed that the Secretariat and Canada would work together to finalise the proposal for reporting on a voluntary basis to be put forth for approval under the written procedure by the end of the year, in order to show progress against the commitments made in Busan.¹
2. Many members expressed their concerns about the timing of the proposed new codes, as a broader review of purpose codes to align them both to SDGs and TOSSD is planned in the near future, while others viewed the new codes as an important step forward towards better alignment with the SDGs. It is recalled that work will be carried out in 2016 to adjust purpose codes and markers in light of the SDGs and that the Secretariat will engage in discussions with institutions that may wish to contribute to this process. If proposals emerge on activity areas that are covered by the voluntary purpose codes, their placement on the list may need to be reviewed.
3. In order to retain the comparability of data and the continuity of time series for the purposes of analysis and publication of the data, a hierarchical level will be implemented² whereby data reported with the proposed voluntary purpose codes will be replaced by the higher level CRS parent code.³ It will nevertheless be possible to disseminate the new purpose codes in microdata, bulk files and IATI.
4. **The proposals in paragraphs 7 and 11 of this note are circulated for approval under the written procedure. If no objections are received by 29th February 2016, the proposal will be considered approved and posted on the DAC statistical web pages.**

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1. Better aligning the CRS classification of purpose codes to budget classifications in partner countries would represent an important contribution from WP-STAT to the Busan objectives of meeting the information needs of developing countries, and most members generally supported the idea. Members also supported the Secretariat’s recommendations to refine the proposal and resolve issues identified in the assessment. A few members expressed reservations about the possible consequences in the reporting of introducing more granularity in the sector classification, such as the risk of misinterpretation of the data. While there were also questions about members’ capacity to report information at this level of detail, members were reminded that they could voluntarily add the new codes in their systems at their own pace.
 2. This approach was introduced earlier this year with the “dummy” CRS purpose code (15114) for voluntary reporting on tax administration.
 3. A drawback of this practice will be the fragmentation of the projects into small components which would have the same purpose code in the DAC statistical system (as they would be replaced by the higher level parent).

i. Proposed new voluntary purpose codes

5. Following up on the WP-STAT discussion, Canada and the Secretariat revised the proposal, and further refinements have been made collaboratively. Since the list of codes presented in the Secretariat's document presented in November⁴, the following codes have been removed from the proposal:

- Code 15140 “Economic, commercial and labour policy, planning and administration” which overlapped with proposed code 15141.
- Code 15141 “General economic, commercial and labour affairs” which overlapped with existing code 25010.
- Codes 15211 and 15212, as the discussion on security sector expenditure is ongoing in the DAC.
- Code 21012 in reference to “Pipelines” which is already included under mineral resources and mining in CRS classification. (Note: successive codes 21013 and 21014 were renumbered and code 21012 has been reassigned to “Public transport services”.)
- Code 16067 “Religion” which is not ODA-eligible.
- Codes 33211 and 33212 under 33210 “Tourism policy, planning and administrative management” which were not deemed necessary.

6. The titles and clarification notes have also been edited.

7. Annex 1 below presents the final list of 54 proposed new purpose codes for implementation on a voluntary basis. **Members are invited to approve these new codes for reporting on a voluntary basis as from 2016 reporting on 2015 activities.**

8. The WP-STAT will review the use of the new purpose codes after a 2-year period and will at that point consider any necessary adjustments.

ii. Proposed economic classification to identify the percentage of capital expenditure

9. The second part of the proposal calls for the introduction of an economic classification to identify the percentage of an activity that is capital expenditure, in line with the definition from IMF Government Finance Statistics (GFS) – see Box 1. This economic classification would only be reported at the commitment stage.

Box 1. Definition of capital expenditure

Capital spending is generally defined as physical assets with a useful life of more than one year. But it also includes capital improvements or the rehabilitation of physical assets that enhance or extend the useful life of the asset (as distinct from repair or maintenance, which assures that the asset is functional for its planned life). Capital includes all aspects of design and construction that are required to make the asset operational.

[D Jacobs, 2009, Capital Expenditures and the Budget, IMF PFM Technical Guidance Note No 8. (IMF, Washington)]

4. The proposal for approval is based on the standard CRS list of purpose codes approved by WP-STAT in June 2015 (i.e. including the modifications to the codes in the energy sector, the “dummy” purpose code for voluntary reporting on tax administration, and the new code for ending violence against women and girls).



10. As reporting would be on a voluntary basis, and not all members would be able to report a percentage⁵, it is proposed to create a new field in the CRS to identify the percentage of capital expenditure. This voluntary field will be added after the RMNCH flag and titled “Capital expenditure”.

11. **Members are invited to approve the creation of this new field for reporting on a voluntary basis as from 2016 reporting on 2015 activities.**

5. Some members were in favour of identifying the volume or percentage of capital expenditure and considered it would be useful, while others felt this would be difficult to report and were concerned about the value of this measure. Despite diverging views, members could generally accommodate reporting on a voluntary basis.

ANNEX 1: PROPOSED NEW VOLUNTARY PURPOSE CODES

Only sectors which include proposed new purpose codes are shown.

DAC sector code	DAC sector name	DAC 5 code	DAC 5 name	CRS Code	Budget identifier - voluntary code	CRS Code Description	Clarifications/Additional notes on coverage	Parent CRS code
110	EDUCATION	111	Education, level unspecified	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>	11230
					11232	<i>Primary education equivalent for adults</i>	<i>Formal primary education for adults.</i>	11230
				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>	11320
					11322	<i>Upper secondary education</i>	<i>Second cycle systematic instruction at senior level.</i>	11320
		11330	Vocational training				Elementary vocational training and secondary level technical education; on-the job training; apprenticeships; including informal vocational training.	
				11420		Higher education	Degree and diploma programmes at universities, colleges and polytechnics; scholarships.	
		114	Post-secondary education	11430		Advanced technical and managerial training	Professional-level vocational training programmes and in-service training.	

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DAC sector code	DAC sector name	DAC 5 code	DAC 5 name	CRS Code	Budget identifier - voluntary code	CRS Code Description	Clarifications/Additional notes on coverage	Parent CRS code	
150	GOVERNMENT AND CIVIL SOCIETY	151	Government and civil society, general	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	Foreign affairs	Administration of external affairs and services.	15110	
					15122	Diplomatic missions	Operation of diplomatic and consular missions stationed abroad or at offices of international organisations.	15110	
					15123	Administration of developing countries' foreign aid	Support to administration of developing countries' foreign aid (including triangular and south-south cooperation).	15110	
					15124	General personnel services	Administration and operation of the civil service including policies, procedures and regulations.	15110	
					15125	Central procurement	Administration and operation of centralised supply and purchasing services.	15110	
					15126	Other general public services	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.	15110	
					15127	National monitoring and evaluation	Operation or support of institutions providing national monitoring and evaluation.	15110	
					15142	Macroeconomic policy	Macroeconomic policy development and implementation.	15110	
					15143	Meteorological services	Operation or support of institutions dealing with weather forecasting.	15110	
					15144	National standards development	Operation or support of institutions dealing with national standards development. (Use code 16062 for statistical capacity-building.)	15110	
					15154	Executive office	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.).	15110	
					15111		Public finance management	Fiscal policy and planning; support to ministries of finance; strengthening financial and managerial accountability; public expenditure management; improving financial management systems; tax policy and administration; budget drafting; inter-governmental fiscal relations, public audit, public debt. (Use code 15114 for revenue-generating tax support and code 33120 for customs).	
					15116	Tax collection	Operation of the inland revenue authority.	15111	
					15117	Budget planning	Operation of the budget office and planning as part of the budget process.	15111	
					15118	National audit	Operation of the accounting and audit services.	15111	
					15119	Debt and aid management	Management of public debt and foreign aid received (in the partner country). For reporting on debt reorganisation, use codes 600xx.	15111	
					15114 (dummy code already approved)		Tax policy and tax administration support	Support to the ministries of finance, revenue authorities or other local, regional or national public bodies on tax policy, analysis and administration (including "non-tax" public revenue).	15111

DAC sector code	DAC sector name	DAC 5 code	DAC 5 name	CRS Code	Budget identifier - voluntary code	CRS Code Description	Clarifications/Additional notes on coverage	Parent CRS code
150 (cont.)	GOVERNMENT AND CIVIL SOCIETY (cont.)	151 (cont.)	Government and civil society, general (cont.)	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	Local government finance	Financial transfers to local government; support to institutions managing such transfers. (Use specific sector codes for sector-related transfers.)	15112
					15129	Other central transfers to institutions	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.)	15112
					15185	Local government administration	Decentralisation processes (including political, administrative and fiscal dimensions); intergovernmental relations and federalism; strengthening local authorities.	15112
				15113		Anti-corruption organisations and institutions	Specialised organisations, institutions and frameworks for the prevention of and combat against corruption, bribery, money-laundering and other aspects of organised crime, with or without law enforcement powers, e.g. anti-corruption commissions and monitoring bodies, special investigation services, institutions and initiatives of integrity and ethics oversight, specialised NGOs, other civil society and citizens' organisations directly concerned with corruption.	
				15130		Legal and judicial development	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. 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. Public legal education; dissemination of information on entitlements and remedies for injustice; awareness campaigns. (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.)	
					15131	Justice, law and order policy, planning and administration	Judicial law and order sectors; policy development within ministries of justice or equivalents.	15130
					15132	Police	Police affairs and services.	15130
					15133	Fire and rescue services	Fire-prevention and fire-fighting affairs and services.	15130
					15134	Judicial affairs	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.	15130
					15135	Ombudsman	Independent service representing the interests of the public by investigating and addressing complaints of unfair treatment or maladministration.	15130
					15136	Immigration	Immigration affairs and services, including alien registration, issuing work and travel documents to immigrants.	15130
					15137	Prisons		15130

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DAC sector code	DAC sector name	DAC 5 code	DAC 5 name	CRS Code	Budget identifier - voluntary code	CRS Code Description	Clarifications/Additional notes on coverage	Parent CRS code
150 (cont.)	GOVERNMENT AND CIVIL SOCIETY (cont.)	151 (cont.)	Government and civil society, general (cont.)	15150		Democratic participation and civil society	Support to the exercise of democracy and diverse forms of participation of citizens beyond elections (15151); direct democracy instruments such as referenda and citizens' initiatives; support to organisations to represent and advocate for their members, to monitor, engage and hold governments to account, and to help citizens learn to act in the public sphere; curricula and teaching for civic education at various levels. (This purpose code is restricted to activities targeting governance issues. When assistance to civil society is for non-governance purposes use other appropriate purpose codes.)	
				15151		Elections	Electoral management bodies and processes, election observation, voters' education. (Use code 15230 when in the context of an international peacekeeping operation.)	
				15152		Legislatures and political parties	Assistance to strengthen key functions of legislatures/ parliaments including subnational assemblies and councils (representation; oversight; legislation), such as improving the capacity of legislative bodies, improving legislatures' committees and administrative procedures, research and information management systems; providing training programmes for legislators and support personnel. Assistance to political parties and strengthening of party systems.	
				15153		Media and free flow of information	Activities that support free and uncensored flow of information on public issues; activities that increase the editorial and technical skills and the integrity of the print and broadcast media, e.g. training of journalists. (Use codes 22010-22040 for provision of equipment and capital assistance to media.)	
				15160		Human rights	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. Human rights defenders and human rights NGOs; human rights advocacy, activism, mobilisation; awareness raising and public human rights education. Human rights programming targeting specific groups, e.g. children, persons with disabilities, migrants, ethnic, religious, linguistic and sexual minorities, indigenous people and those suffering from caste discrimination, victims of trafficking, victims of torture. (Use code 15230 when in the context of a peacekeeping operation)	
				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 <i>[Note: code approved for reporting beginning with 2016 flows.]</i>	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 (FGMC); child, early and forced marriage; acid throwing; honour killings; and trafficking of women and girls. Prevention activities may include efforts to empower women and girls; change attitudes, norms and behaviour; adopt and enact legal reforms; and strengthen implementation of laws and policies on ending violence against women and girls, including through strengthening institutional capacity. Interventions to respond to violence against women and girls/gender-based violence may include expanding access to services including legal assistance, psychosocial counselling and health care; training personnel to respond more effectively to the needs of survivors; and ensuring investigation, prosecution and punishment of perpetrators of violence.	

DAC sector code	DAC sector name	DAC 5 code	DAC 5 name	CRS Code	Budget identifier - voluntary code	CRS Code Description	Clarifications/Additional notes on coverage	Parent CRS code
150 (cont.)	GOVERNMENT AND CIVIL SOCIETY (cont.)	152	Conflict prevention and resolution, peace and security	15210		Security system management and reform	Technical co-operation provided to parliament, government ministries, law enforcement agencies and the judiciary to assist review and reform of the security system to improve democratic governance and civilian control; technical co-operation provided to government to improve civilian oversight and democratic control of budgeting, management, accountability and auditing of security expenditure, including military budgets, as part of a public expenditure management programme; assistance to civil society to enhance its competence and capacity to scrutinise the security system so that it is managed in accordance with democratic norms and principles of accountability, transparency and good governance. [Other than in the context of an international peacekeeping operation (15230)].	
				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. 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). (Use code 15230 for bilateral participation in international peacekeeping operations).	
				15230		Participation in international peacekeeping operations	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. Direct contributions to the UN Department for Peacekeeping Operations (UNDPKO) budget are excluded from bilateral ODA (they are reportable in part as multilateral ODA, see Annex 2 of DAC Directives). 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. 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. International peacekeeping operations may include humanitarian-type activities (contributions to the form of equipment or personnel), as described in paragraphs 184 and 185 of DAC Directives. These should be included under code 15230 if they are an integrated part of the activities above, otherwise they should be reported as humanitarian aid. NB: When using this code, indicate the name of the operation in the short description of the activity reported.	
				15240		Reintegration and SALW control	Reintegration of demobilised military personnel into the economy; conversion of production facilities from military to civilian outputs; technical co-operation to control, prevent and/or reduce the proliferation of small arms and light weapons (SALW) – see para. 45 of the DAC Statistical Reporting Directives for definition of SALW activities covered. [Other than in the context of an international peacekeeping operation (15230) or child soldiers (15261)].	
				15250		Removal of land mines and explosive remnants of war	All activities related to land mines and explosive remnants of war which have benefits to developing countries as their main objective, including removal of land mines and explosive remnants of war, and stockpile destruction for developmental purposes [other than in the context of an international peacekeeping operation (15230)]; risk education and awareness raising; rehabilitation, reintegration and assistance to victims, and research and development on demining and clearance. Only activities for civilian purposes are ODA-eligible.	
				15261		Child soldiers (Prevention and demobilisation)	Technical co-operation provided to government – and assistance to civil society organisations – to support and apply legislation designed to prevent the recruitment of child soldiers, and to demobilise, disarm, reintegrate, repatriate and resettle (DDR) child soldiers.	

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DAC sector code	DAC sector name	DAC 5 code	DAC 5 name	CRS Code	Budget identifier - voluntary code	CRS Code Description	Clarifications/Additional notes on coverage	Parent CRS code
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	Social protection and welfare services policy, planning and administration	Administration of overall social protection policies, plans, programmes and budgets including legislation, standards and statistics on social protection.	16010
					16012	Social security (excl pensions)	Social protection schemes in the form of cash or in-kind benefits to people unable to work due to sickness or injury.	16010
					16013	General pensions	Social protection schemes in the form of cash or in-kind benefits, including pensions, against the risks linked to old age.	16010
					16014	Civil service pensions	Pension schemes for government personnel.	16010
					16015	Social services (incl youth development and women+ children)	Social protection schemes in the form of cash or in-kind benefits to households with dependent children, including parental leave benefits.	16010
				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	Recreation and sport		16061
					16066	Culture		16061
				16062		Statistical capacity building	Both in national statistical offices and any other government ministries.	
				16063		Narcotics control	In-country and customs controls including training of the police; educational programmes and awareness campaigns to restrict narcotics traffic and in-country distribution.	
16064		Social mitigation of HIV/AIDS	Special programmes to address the consequences of HIV/AIDS, e.g. social, legal and economic assistance to people living with HIV/AIDS including food security and employment; support to vulnerable groups and children orphaned by HIV/AIDS; human rights of HIV/AIDS affected people.					

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DAC sector code	DAC sector name	DAC 5 code	DAC 5 name	CRS Code	Budget identifier - voluntary code	CRS Code Description	Clarifications/Additional notes on coverage	Parent CRS code
210	TRANSPORT AND STORAGE			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.	
					21011	<i>Transport policy, planning and administration</i>	<i>Administration of affairs and services concerning transport systems.</i>	21010
					21012	<i>Public transport services</i>	<i>Administration of affairs and services concerning public transport.</i>	21010
					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>	21010
					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>	21020
					21022	<i>Feeder road maintenance</i>	<i>Maintenance of feeder road transport systems and facilities.</i>	21020
					21023	<i>National road construction</i>	<i>Construction or operation of national road transport systems and facilities.</i>	21020
					21024	<i>National road maintenance</i>	<i>Maintenance of national road transport systems and facilities.</i>	21020
					21030	Rail transport	Rail infrastructure, rail equipment, locomotives, other rolling stock; including light rail (tram) and underground systems.	
					21040	Water transport	Harbours and docks, harbour guidance systems, ships and boats; river and other inland water transport, inland barges and vessels.	
					21050	Air transport	Airports, airport guidance systems, aeroplanes, aeroplane maintenance equipment.	
					21061	Storage	Whether or not related to transportation.	
					21081	Education and training in transport and storage		
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>		22010
					22012	<i>Postal services</i>	<i>Development and operation of postal services.</i>	22010
					22013	<i>Information services</i>	<i>Provision of information services.</i>	22010
					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.	

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DAC sector code	DAC sector name	DAC 5 code	DAC 5 name	CRS Code	Budget identifier - voluntary code	CRS Code Description	Clarifications/Additional notes on coverage	Parent CRS code		
230	ENERGY GENERATION, DISTRIBUTION AND EFFICIENCY	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	Energy sector policy, planning and administration		23010		
					23112	Energy regulation	Regulation of the energy sector, including wholesale and retail electricity provision.	23010		
					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.			
					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 COA.			
					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.			
			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.					

DAC sector code	DAC sector name	DAC 5 code	DAC 5 name	CRS Code	Budget identifier - voluntary code	CRS Code Description	Clarifications/Additional notes on coverage	Parent CRS code	
400	MULTISECTOR/ CROSS-CUTTING	410	General environmental protection	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	Urban land policy and management	Urban development and planning; urban management, land information systems.	43030	
					43032	Urban development	Integrated urban development projects; local development; urban infrastructure and services; municipal finances; urban environment systems; urban renewal and urban housing.	43030	
				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	Rural land policy and management	Regional development planning; promotion of decentralised and multi-sectoral competence for planning, co-ordination and management; land management; land use planning; geographical information systems.	43040	
					43042	Rural development	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.	43040	
				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.						

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DAC sector code	DAC sector name	DAC 5 code	DAC 5 name	CRS Code	Budget identifier - voluntary code	CRS Code Description	Clarifications/Additional notes on coverage	Parent CRS code
700	HUMANITARIAN AID	720	Emergency Response	72010		Material relief assistance and services	Shelter, water, sanitation and health services, supply of medicines and other non-food relief items; assistance to refugees and internally displaced people in developing countries other than for food (72040) or protection (72050).	
					72011	Emergency relief	Provision of social protection in the form of cash benefits and benefits in kind (shelter, water, sanitation and health services, supply of medicines) to victims of fires, floods, earthquakes and other peacetime disasters (excluding food aid).	72010
					72012	Support to refugees and internally displaced persons	Assistance to refugees and internally displaced people in developing countries.	72010
				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	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	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.	