

LIST OF CRS PURPOSE CODES AND VOLUNTARY BUDGET IDENTIFIER CODES

3 for 2019 reporting on 2018 flows

<http://www.oecd.org/dac/stats/purposecodessectorclassification.htm>

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
110		Education	
111		Education, Level Unspecified	The codes in this category are to be used only when level of education is unspecified or unknown (e.g. training of primary school teachers should be coded under 11220).
	11110	Education policy and administrative management	Education sector policy, planning and programmes; aid to education ministries, administration and management systems; institution capacity building and advice, school management and governance; curriculum and materials development; unspecified education activities.
	11120	Education facilities and training	Educational buildings, equipment, materials; subsidiary services to education (boarding facilities, staff housing); language training; colloquia, seminars, lectures, etc.
	11130	Teacher training	Teacher education (where the level of education is unspecified); in-service and pre-service training; materials development.
	11182	Educational research	Research and studies on education effectiveness, relevance and quality; systematic evaluation and monitoring.
112		Basic Education	
	11220	Primary education	Formal and non-formal primary education for children; all elementary and first cycle systematic instruction; provision of learning materials.
	11230	Basic life skills for youth and adults	Formal and non-formal education for basic life skills for young people and adults (adults education); literacy and numeracy training. Excludes health education (12261) and activities related to prevention of noncommunicable diseases. (123xx).
		<i>Basic life skills for youth</i>	<i>Formal and non-formal education for basic life skills for young people.</i>
		<i>Primary education equivalent for adults</i>	<i>Formal primary education for adults.</i>
	11240	Early childhood education	Formal and non-formal pre-school education.
	11250	School feeding	Provision of meals or snacks at school; other uses of food for the achievement of educational outcomes including "take-home" food rations provided as economic incentives to families (or foster families, or other child care institutions) in return for a child's regular attendance at school; food provided to adults or youth who attend literacy or vocational training programmes; food for pre-school activities with an educational component. These activities may help reduce children's hunger during the school day if provision of food/meals contains bioavailable nutrients to address specific nutrition needs and have nutrition expected outcomes in school children, or if the rationale mainstream nutrition or expected outcome is nutrition-linked.
113		Secondary Education	
	11320	Secondary education	Second cycle systematic instruction at both junior and senior levels.
		<i>Lower secondary education</i>	<i>Second cycle systematic instruction at junior level.</i>
		<i>Upper secondary education</i>	<i>Second cycle systematic instruction at senior level.</i>
	11330	Vocational training	Elementary vocational training and secondary level technical education; on-the job training; apprenticeships; including informal vocational training.
114		Post-Secondary Education	
	11420	Higher education	Degree and diploma programmes at universities, colleges and polytechnics; scholarships.
	11430	Advanced technical and managerial training	Professional-level vocational training programmes and in-service training.
120		Health	
121		Health, General	
	12110	Health policy and administrative management	Health sector policy, planning and programmes; aid to health ministries, public health administration; institution capacity building and advice; medical insurance programmes; including health system strengthening and health governance; 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 and research for prevention and control of NCDs (12382)).
	12191	Medical services	Laboratories, specialised clinics and hospitals (including equipment and supplies); ambulances; dental services; medical rehabilitation. Excludes noncommunicable diseases (123xx).
122		Basic Health	
	12220	Basic health care	Basic and primary health care programmes; paramedical and nursing care programmes; supply of drugs, medicines and vaccines related to basic health care; activities aimed at achieving universal health coverage.
	12230	Basic health infrastructure	District-level hospitals, clinics and dispensaries and related medical equipment; excluding specialised hospitals and clinics (12191).
	12240	Basic nutrition	Micronutrient deficiency identification and supplementation; Infant and young child feeding promotion including exclusive breastfeeding; Non-emergency management of acute malnutrition and other targeted feeding programs (including complementary feeding); Staple food fortification including salt iodization; Nutritional status monitoring and national nutrition surveillance; Research, capacity building, policy development, monitoring and evaluation in support of these interventions. Use code 11250 for school feeding and 43072 for household food security.
	12250	Infectious disease control	Immunisation; prevention and control of infectious and parasite diseases, except malaria (12262), tuberculosis (12263), HIV/AIDS and other STDs (13040). It includes diarrheal diseases, vector-borne diseases (e.g. river blindness and guinea worm), viral diseases, mycosis, helminthiasis, zoonosis, diseases by other bacteria and viruses, pediculosis, etc.
	12261	Health education	Information, education and training of the population for improving health knowledge and practices; public health and awareness campaigns; promotion of improved personal hygiene practices, including use of sanitation facilities and handwashing with soap.
	12262	Malaria control	Prevention and control of malaria.
	12263	Tuberculosis control	Immunisation, prevention and control of tuberculosis.
	12281	Health personnel development	Training of health staff for basic health care services.
123		Non-communicable diseases (NCDs)	
	12310	NCDs control, general	Programmes for the prevention and control of NCDs which cannot be broken down into the codes below.
	12320	Tobacco use control	Population/individual measures and interventions to reduce all forms of tobacco use in any form. Includes activities related to the implementation of the WHO Framework Convention on Tobacco Control, including specific high-impact demand reduction measures for effective tobacco control.
	12330	Control of harmful use of alcohol and drugs	Prevention and reduction of harmful use of alcohol and psychoactive drugs; development, implementation, monitoring and evaluation of prevention and treatment strategies, programmes and interventions; early identification and management of health conditions caused by use of alcohol and drugs [excluding narcotics traffic control (16063)].
	12340	Promotion of mental health and well-being	Promotion of programmes and interventions which support mental health and well-being resiliency; prevention, care and support to individuals vulnerable to suicide. Excluding treatment of addiction to tobacco, alcohol and drugs (included in codes 12320 and 12330).
	12350	Other prevention and treatment of NCDs	Population/individual measures to reduce exposure to unhealthy diets and physical inactivity and to strengthen capacity for prevention, early detection, treatment and sustained management of NCDs including: Cardiovascular disease control: Prevention, screening and treatment of cardiovascular diseases (including hypertension, hyperlipidaemia, ischaemic heart diseases, stroke, rheumatic heart disease, congenital heart disease, heart failure, etc.). Diabetes control: Prevention, screening, diagnosis, treatment and management of complications from all types of diabetes. Exposure to physical inactivity: Promotion of physical activity through supportive built environment (urban design, transport), sports, health care, schools and community programmes and mass media campaign. Exposure to unhealthy diet: Programmes and interventions that promote healthy diet through reduced consumption of salt, sugar and fats and increased consumption of fruits and vegetables e.g. food reformulation, nutrient labelling, food taxes, marketing restriction on unhealthy foods, nutrition education and counselling, and settings-based interventions (schools, workplaces, villages, communities). Cancer control: Prevention (including immunisation, HPV and HBV), early diagnosis (including pathology), screening, treatment (e.g. radiotherapy, chemotherapy, surgery) and palliative care for all types of cancers. Implementation, maintenance and improvement of cancer registries are also included. Chronic respiratory diseases: Prevention, early diagnosis and treatment of chronic respiratory diseases, including asthma. Excludes: Tobacco use control (12320), Control of harmful use of alcohol and drugs (12330), research for the prevention and control of NCDs (12382).
	12382	Research for prevention and control of NCDs	Research to enhance understanding of NCDs, their risk factors, epidemiology, social determinants and economic impact; translational and implementation research to enhance operationalisation of cost-effective strategies to prevent and control NCDs; surveillance and monitoring of NCD mortality, morbidity, risk factor exposures, and national capacity to prevent and control NCDs.
130		Population Policies/Programmes & Reproductive Health	
	13010	Population policy and administrative management	Population/development policies; census work, vital registration; demographic research/analysis; reproductive health research; unspecified population activities. (Use purpose code 15190 for data on migration and refugees.)
	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.
140		Water Supply & Sanitation	
	14010	Water sector policy and administrative management	Water sector policy and governance, including legislation, regulation, planning and management as well as transboundary management of water; institutional capacity development; activities supporting the Integrated Water Resource Management approach (IWRM: see box below).
	14015	Water resources conservation (including data collection)	Collection and usage of quantitative and qualitative data on water resources; creation and sharing of water knowledge; conservation and rehabilitation of inland surface waters (rivers, lakes etc.), ground water and coastal waters; prevention of water contamination.
	14020	Water supply and sanitation - large systems	Programmes where components according to 14021 and 14022 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply [14021], sanitation [14022], and hygiene [12261].

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	14021	Water supply - large systems	Potable water treatment plants; intake works; storage; water supply pumping stations; large scale transmission / conveyance and distribution systems.
	14022	Sanitation - large systems	Large scale sewerage including trunk sewers and sewage pumping stations; domestic and industrial waste water treatment plants.
	14030	Basic drinking water supply and basic sanitation	Programmes where components according to 14031 and 14032 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply [14031], sanitation [14032], and hygiene [12261].
	14031	Basic drinking water supply	Rural water supply schemes using handpumps, spring catchments, gravity-fed systems, rainwater collection and fog harvesting, storage tanks, small distribution systems typically with shared connections/points of use. Urban schemes using handpumps and local neighbourhood networks including those with shared connections.
	14032	Basic sanitation	Latrines, on-site disposal and alternative sanitation systems, including the promotion of household and community investments in the construction of these facilities. (Use code 12261 for activities promoting improved personal hygiene practices.)
	14040	River basins' development	Infrastructure-focused integrated river basin projects and related institutional activities; river flow control; dams and reservoirs [excluding dams primarily for irrigation (31140) and hydropower (23220) and activities related to river transport (21040)].
	14050	Waste management/disposal	Municipal and industrial solid waste management, including hazardous and toxic waste; collection, disposal and treatment; landfill areas; composting and reuse.
	14081	Education and training in water supply and sanitation	Education and training for sector professionals and service providers.
150		Government & Civil Society	
151		Government & Civil Society-general	N.B. Use code 51010 for general budget support.
	15110	Public sector policy and administrative management	Institution-building assistance to strengthen core public sector management systems and capacities. This includes general public 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. For macro-economic policy use code 15142. For public procurement use code 15125.)
		<i>Foreign affairs</i>	<i>Administration of external affairs and services.</i>
		<i>Diplomatic missions</i>	<i>Operation of diplomatic and consular missions stationed abroad or at offices of international organisations.</i>
		<i>Administration of developing countries' foreign aid</i>	<i>Support to administration of developing countries' foreign aid (including triangular and south-south cooperation).</i>
		<i>General personnel services</i>	<i>Administration and operation of the civil service including policies, procedures and regulations.</i>
		<i>Other general public services</i>	<i>Maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer and data processing services, etc.</i>
		<i>National monitoring and evaluation</i>	<i>Operation or support of institutions providing national monitoring and evaluation.</i>
		<i>Meteorological services</i>	<i>Operation or support of institutions dealing with weather forecasting.</i>
		<i>National standards development</i>	<i>Operation or support of institutions dealing with national standards development. (Use code 16062 for statistical capacity-building.)</i>
		<i>Executive office</i>	<i>Administration, operation or support of executive office. Includes office of the chief executive at all levels of government (monarch, governor-general, president, prime minister, governor, mayor, etc.).</i>
	15111	Public finance management (PFM)	Fiscal policy and planning; support to ministries of finance; strengthening financial and managerial accountability; public expenditure management; improving financial management systems; budget drafting; inter-governmental fiscal relations, public audit, public debt. (Use code 15114 for domestic revenue mobilisation and code 33120 for customs.)
		<i>Budget planning</i>	<i>Operation of the budget office and planning as part of the budget process.</i>
		<i>National audit</i>	<i>Operation of the accounting and audit services.</i>
		<i>Debt and aid management</i>	<i>Management of public debt and foreign aid received (in the partner country). For reporting on debt reorganisation, use codes 600xx.</i>
	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.)
		<i>Local government finance</i>	<i>Financial transfers to local government; support to institutions managing such transfers. (Use specific sector codes for sector-related transfers.)</i>
		<i>Other central transfers to institutions</i>	<i>Transfers to non sector-specific autonomous bodies or state-owned enterprises outside of local government finance; support to institutions managing such transfers. (Use specific sector codes for sector-related transfers.)</i>
		<i>Local government administration</i>	<i>Decentralisation processes (including political, administrative and fiscal dimensions); intergovernmental relations and federalism; strengthening local authorities.</i>
	15113	Anti-corruption organisations and institutions	Specialised organisations, institutions and frameworks for the prevention of and combat against corruption, bribery, money-laundering and other aspects of organised crime, with or without law enforcement powers, e.g. anti-corruption commissions and monitoring bodies, special investigation services, institutions and initiatives of integrity and ethics oversight, specialised NGOs, other civil society and citizens' organisations directly concerned with corruption.
	15114	Domestic revenue mobilisation	Support to domestic revenue mobilisation/tax policy, analysis and administration as well as non-tax public revenue, which includes work with ministries of finance, line ministries, revenue authorities or other local, regional or national public bodies. (Use code 16010 for social security and other social protection.)
		<i>Tax collection</i>	<i>Operation of the inland revenue authority.</i>
		<i>Tax policy and administration support</i>	
		<i>Other non-tax revenue mobilisation</i>	<i>Non-tax public revenue, which includes line ministries, revenue authorities or other local, regional or national public bodies.</i>
	15125	Public Procurement	Support to public procurement, including to create and evaluate legal frameworks; advice in establishing strategic orientation of public procurement policies and reforms; advice in designing public procurement systems and processes; support to public procurement institutions (including electronic procurement) as well as structures or initiatives to assess public procurement systems; and development of professional capacity of public procurement bodies and staff.
	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. Use code 15190 for capacity building in border management related to migration.)
		<i>Justice, law and order policy, planning and administration</i>	<i>Judicial law and order sectors; policy development within ministries of justice or equivalents.</i>
		<i>Police</i>	<i>Police affairs and services.</i>
		<i>Fire and rescue services</i>	<i>Fire-prevention and fire-fighting affairs and services.</i>
		<i>Judicial affairs</i>	<i>Civil and criminal law courts and the judicial system, including enforcement of fines and legal settlements imposed by the courts and operation of parole and probation systems.</i>
		<i>Ombudsman</i>	<i>Independent service representing the interests of the public by investigating and addressing complaints of unfair treatment or maladministration.</i>
		<i>Immigration</i>	<i>Immigration affairs and services, including alien registration, issuing work and travel documents to immigrants.</i>
		<i>Prisons</i>	
	15142	Macroeconomic policy	Support to macroeconomic stability, debt sustainability and structural reforms. Includes technical assistance for strategic formulation of policies, laws and regulation; capacity building to enhance public sector development; policy-based funding. For fiscal policy and domestic revenue mobilisation use codes 15111 and 15114.
	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.)

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	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 and code 15180 for ending violence against women and girls. Use code 15190 for human rights programming for refugees or migrants, including when they are victims of trafficking. Use code 16021 for Fundamental Principles and Rights at Work, i.e. Child Labour, Forced Labour, Non-discrimination in employment and occupation, Freedom of Association and Collective Bargaining.)
	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	Support to programmes designed to prevent and eliminate all forms of violence against women and girls/gender-based violence. This encompasses a broad range of forms of physical, sexual and psychological violence including but not limited to: intimate partner violence (domestic violence); sexual violence; female genital mutilation/cutting (FGM/C); child, early and forced marriage; acid throwing; honour killings; and trafficking of women and girls. 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.
	15190	Facilitation of orderly, safe, regular and responsible migration and mobility	Assistance to developing countries that facilitates the orderly, safe, regular and responsible migration and mobility of people. This includes: • Capacity building in migration and mobility policy, analysis, planning and management. This includes support to facilitate safe and regular migration and address irregular migration, engagement with diaspora and programmes enhancing the development impact of remittances and/or their use for developmental projects in developing countries. • Measures to improve migrant labour recruitment systems in developing countries. • Capacity building for strategy and policy development as well as legal and judicial development (including border management) in developing countries. This includes support to address and reduce vulnerabilities in migration, and strengthen the transnational response to smuggling of migrants and preventing and combating trafficking in human beings. • Support to effective strategies to ensure international protection and the right to asylum • Support to effective strategies to ensure access to justice and assistance for displaced persons. • Assistance to migrants for their safe, dignified, informed and voluntary return to their country of origin (covers only returns from another developing country; assistance to forced returns is excluded from ODA). • Assistance to migrants for their sustainable reintegration in their country of origin (use code 93010 for pre-departure assistance provided in donor countries in the context of voluntary returns). Activities that pursue first and foremost providers' interest are excluded from ODA. Activities addressing the root causes of forced displacement and irregular migration should not be coded here, but under their relevant sector of intervention. In addition, use code 15136 for support to countries' authorities for immigration affairs and services (optional), code 24050 for programmes aiming at reducing the sending costs of remittances, code 72010 for humanitarian aspects of assistance to refugees and internally displaced persons (IDPs) such as delivery of emergency services and humanitarian protection. Use code 93010 when expenditure is for the temporary sustenance of refugees in the donor country, including for their voluntary return and for their reintegration when support is provided in a donor country in connection with the return from that donor country (i.e. pre-departure assistance), or voluntary resettlement in a third developed country. ¶
152		Conflict, Peace & Security	N.B. Further notes on ODA eligibility (and exclusions) of conflict, peace and security related activities are given in paragraphs 76-81 of the Directives.
	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 9). 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. Costs for military contingents participating in UNDPKO peacekeeping operations are not reportable as ODA. International peacekeeping operations may include humanitarian-type activities (contributions to the form of equipment or personnel), as described in codes 7xxxx. These should be included under code 15230 if they are an integrated part of the activities above, otherwise they should be reported as humanitarian aid. 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. 80 of the Directives for definition of SALW activities covered. [Other than in the context of an international peacekeeping operation (15230) or child soldiers (15261)].
	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.
160		Other Social Infrastructure & Services	
	16010	Social Protection	Social protection or social security strategies, legislation and administration; institution capacity building and advice; social security and other social schemes; support programmes, cash benefits, pensions and special programmes for older persons, orphans, persons with disabilities, children, mothers with newborns, those living in poverty, without jobs and other vulnerable groups; social dimensions of structural adjustment.
		<i>Social protection and welfare services policy, planning and administration</i>	<i>Administration of overall social protection policies, plans, programmes and budgets including legislation, standards and statistics on social protection.</i>
		<i>Social security (excl pensions)</i>	<i>Social protection schemes in the form of cash or in-kind benefits to people unable to work due to sickness or injury.</i>
		<i>General pensions</i>	<i>Social protection schemes in the form of cash or in-kind benefits, including pensions, against the risks linked to old age.</i>
		<i>Civil service pensions</i>	<i>Pension schemes for government personnel.</i>
		<i>Social services (incl youth development and women+ children)</i>	<i>Social protection schemes in the form of cash or in-kind benefits to households with dependent children, including parental leave benefits.</i>
	16020	Employment creation	Employment policy and planning; institution capacity building and advice; employment creation and income generation programmes; including activities specifically designed for the needs of vulnerable groups.
	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.
		<i>Recreation and sport</i>	
		<i>Culture</i>	
	16062	Statistical capacity building	Both in national statistical offices and any other government ministries.

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	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. ODA recording of narcotics control expenditures is limited to activities that focus on economic development and welfare including alternative development programmes and crop substitution (see 31165 and 43050). Activities by the donor country to interdict drug supplies destroy crops or train or finance military personnel in anti-narcotics activities are not reportable.
	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.
	16070	Labour Rights	Advocacy for international labour standards, labour law, fundamental principles and rights at work (child labour, forced labour, non-discrimination in the workplace, freedom of association and collective bargaining); formalisation of informal work, occupational safety and health.
	16080	Social Dialogue	Capacity building and advice in support of social dialogue; support to social dialogue institutions, bodies and mechanisms; capacity building of workers' and employers' organisations.
210		Transport & 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. Includes prevention of road accidents. Whenever possible, report transport of goods under the sector of the good being transported.
		<i>Transport policy, planning and administration</i>	<i>Administration of affairs and services concerning transport systems.</i>
		<i>Public transport services</i>	<i>Administration of affairs and services concerning public transport.</i>
		<i>Transport regulation</i>	<i>Supervision and regulation of users, operations, construction and maintenance of transport systems (registration, licensing, inspection of equipment, operator skills and training; safety standards, franchises, tariffs, levels of service, etc.).</i>
	21020	Road transport	Road infrastructure, road vehicles; passenger road transport, motor passenger cars.
		<i>Feeder road construction</i>	<i>Construction or operation of feeder road transport systems and facilities.</i>
		<i>Feeder road maintenance</i>	<i>Maintenance of feeder road transport systems and facilities.</i>
		<i>National road construction</i>	<i>Construction or operation of national road transport systems and facilities.</i>
		<i>National road maintenance</i>	<i>Maintenance of national road transport systems and facilities.</i>
	21030	Rail transport	Rail infrastructure, rail equipment, locomotives, other rolling stock; including light rail (tram) and underground systems.
	21040	Water transport	Harbours and docks, harbour guidance systems, ships and boats; river and other inland water transport, inland barges and vessels.
	21050	Air transport	Airports, airport guidance systems, aeroplanes, aeroplane maintenance equipment.
	21061	Storage	Whether or not related to transportation. Whenever possible, report storage projects under the sector of the resource being stored.
	21081	Education and training in transport and storage	
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.
		<i>Communications policy, planning and administration</i>	
		<i>Postal services</i>	<i>Development and operation of postal services.</i>
		<i>Information services</i>	<i>Provision of information services.</i>
	22020	Telecommunications	Telephone networks, telecommunication satellites, earth stations.
	22030	Radio/television/print media	Radio and TV links, equipment; newspapers; printing and publishing.
	22040	Information and communication technology (ICT)	Computer hardware and software; internet access; IT training. When sector cannot be specified.
230		Energy	
231		Energy Policy	
	23110	Energy policy and administrative management	Energy sector policy, planning; aid to energy ministries; institution capacity building and advice; unspecified energy activities.
		<i>Energy sector policy, planning and administration</i>	
		<i>Energy regulation</i>	<i>Regulation of the energy sector, including wholesale and retail electricity provision.</i>
	23181	Energy education/training	All levels of training not included elsewhere.
	23182	Energy research	Including general inventories, surveys.
	23183	Energy conservation and demand-side efficiency	All projects in support of energy demand reduction, e.g. building and industry upgrades, smart grids, metering and tariffs. Also includes efficient cook-stoves and biogas projects.
232		Energy generation, renewable sources	
	23210	Energy generation, renewable sources - multiple technologies	Renewable energy generation programmes that cannot be attributed to one single technology (codes 23220 through 23280 below). Fuelwood/charcoal production should be included under forestry 31261.
	23220	Hydro-electric power plants	Including energy generating river barges.
	23230	Solar energy	Including photo-voltaic cells, solar thermal applications and solar heating.
	23240	Wind energy	Wind energy for water lifting and electric power generation.
	23250	Marine energy	Including ocean thermal energy conversion, tidal and wave power.
	23260	Geothermal energy	Use of geothermal energy for generating electric power or directly as heat for agriculture, etc.
	23270	Biofuel-fired power plants	Use of solids and liquids produced from biomass for direct power generation. Also includes biogases from anaerobic fermentation (e.g. landfill gas, sewage sludge gas, fermentation of energy crops and manure) and thermal processes (also known as syngas); waste-fired power plants making use of biodegradable municipal waste (household waste and waste from companies and public services that resembles household waste, collected at installations specifically designed for their disposal with recovery of combustible liquids, gases or heat). See code 23360 for non-renewable waste-fired power plants.
233		Energy generation, non-renewable sources	
	23310	Energy generation, non-renewable sources, unspecified	Thermal power plants including when energy source cannot be determined; combined gas-coal power plants.
	23320	Coal-fired electric power plants	Thermal electric power plants that use coal as the energy source.
	23330	Oil-fired electric power plants	Thermal electric power plants that use fuel oil or diesel fuel as the energy source.
	23340	Natural gas-fired electric power plants	Electric power plants that are fuelled by natural gas.
	23350	Fossil fuel electric power plants with carbon capture and storage (CCS)	Fossil fuel electric power plants employing technologies to capture carbon dioxide emissions. CCS not related to power plants should be included under 41020. CCS activities are not reportable as ODA.
	23360	Non-renewable waste-fired electric power plants	Electric power plants that use non-biodegradable industrial and municipal waste as the energy source.
234		Hybrid energy plants	
	23410	Hybrid energy electric power plants	Electric power plants that make use of both non-renewable and renewable energy sources.
235		Nuclear energy plants	
	23510	Nuclear energy electric power plants	Including nuclear safety.
236		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.
240		Banking & Financial Services	
	24010	Financial policy and administrative management	Finance sector policy, planning and programmes; institution capacity building and advice; financial markets and systems.
	24020	Monetary institutions	Central banks.
	24030	Formal sector financial intermediaries	All formal sector financial intermediaries; credit lines; insurance, leasing, venture capital, etc. (except when focused on only one sector).
	24040	Informal/semi-formal financial intermediaries	Micro credit, savings and credit co-operatives etc.
	24050	Remittance facilitation, promotion and optimisation	Includes programmes aiming at reducing the sending costs of remittances.
	24081	Education/training in banking and financial services	
250		Business & Other Services	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	25010	Business Policy and Administration	Public sector policies and institution support to the business environment and investment climate, including business regulations, property rights, non-discrimination, investment promotion, competition policy, enterprises law, private-public partnerships.
	25020	Privatisation	When sector cannot be specified. Including general state enterprise restructuring or demonopolisation programmes; planning, programming, advice.
	25030	Business development services	Public and private provision of business development services, e.g. incubators, business strategies, commercial linkages programmes and matchmaking services. Includes support to private organisations representing businesses, e.g. business associations; chambers of commerce; producer associations; providers of know-how and other business development services. For financial services use CRS codes 24030 or 24040. For SME development and for support to companies in the industrial sector use codes 32130 through 32172. For support to companies in the agricultural sector use code 31120.
	25040	Responsible Business Conduct	Support to policy reform, implementation and enforcement of responsible business conduct (RBC) principles and standards as well as facilitation of responsible business practices by companies. Includes establishing and enforcing a legal and regulatory framework to protect stakeholder rights and the environment, rewarding best performers; exemplifying RBC in government economic activities, such as state-owned enterprises' operations or public procurement; support to the implementation of the OECD Guidelines for MNEs, including disclosure, human rights, employment and industrial relations, environment, combating bribery, consumer interests, science and technology, competition and taxation.
310		Agriculture, Forestry, Fishing	
311		Agriculture	
	31110	Agricultural policy and administrative management	Agricultural sector policy, planning and programmes; aid to agricultural ministries; institution capacity building and advice; unspecified agriculture.
	31120	Agricultural development	Integrated projects; farm development.
	31130	Agricultural land resources	Including soil degradation control; soil improvement; drainage of water logged areas; soil desalination; agricultural land surveys; land reclamation; erosion control, desertification control.
	31140	Agricultural water resources	Irrigation, reservoirs, hydraulic structures, ground water exploitation for agricultural use.
	31150	Agricultural inputs	Supply of seeds, fertilizers, agricultural machinery/equipment.
	31161	Food crop production	Including grains (wheat, rice, barley, maize, rye, oats, millet, sorghum); horticulture; vegetables; fruit and berries; other annual and perennial crops. [Use code 32161 for agro-industries.]
	31162	Industrial crops/export crops	Including sugar; coffee, cocoa, tea; oil seeds, nuts, kernels; fibre crops; tobacco; rubber. [Use code 32161 for agro-industries.]
	31163	Livestock	Animal husbandry; animal feed aid.
	31164	Agrarian reform	Including agricultural sector adjustment.
	31165	Agricultural alternative development	Projects to reduce illicit drug cultivation through other agricultural marketing and production opportunities (see code 43050 for non-agricultural alternative development).
	31166	Agricultural extension	Non-formal training in agriculture.
	31181	Agricultural education/training	
	31182	Agricultural research	Plant breeding, physiology, genetic resources, ecology, taxonomy, disease control, agricultural bio-technology; including livestock research (animal health, breeding and genetics, nutrition, physiology).
	31191	Agricultural services	Marketing policies & organisation; storage and transportation, creation of strategic reserves.
	31192	Plant and post-harvest protection and pest control	Including integrated plant protection, biological plant protection activities, supply and management of agrochemicals, supply of pesticides, plant protection policy and legislation.
	31193	Agricultural financial services	Financial intermediaries for the agricultural sector including credit schemes; crop insurance.
	31194	Agricultural co-operatives	Including farmers' organisations.
	31195	Livestock/veterinary services	Animal health and management, genetic resources, feed resources.
312		Forestry	
	31210	Forestry policy and administrative management	Forestry sector policy, planning and programmes; institution capacity building and advice; forest surveys; unspecified forestry and agro-forestry activities.
	31220	Forestry development	Afforestation for industrial and rural consumption; exploitation and utilisation; erosion control, desertification control; integrated forestry projects.
	31261	Fuelwood/charcoal	Forestry development whose primary purpose is production of fuelwood and charcoal.
	31281	Forestry education/training	
	31282	Forestry research	Including artificial regeneration, genetic improvement, production methods, fertilizer, harvesting.
	31291	Forestry services	
313		Fishing	
	31310	Fishing policy and administrative management	Fishing sector policy, planning and programmes; institution capacity building and advice; ocean and coastal fishing; marine and freshwater fish surveys and prospecting; fishing boats/equipment; unspecified fishing activities.
	31320	Fishery development	Exploitation and utilisation of fisheries; fish stock protection; aquaculture; integrated fishery projects.
	31381	Fishery education/training	
	31382	Fishery research	Pilot fish culture; marine/freshwater biological research.
	31391	Fishery services	Fishing harbours; fish markets; fishery transport and cold storage.
320		Industry, Mining, Construction	
321		Industry	
	32110	Industrial policy and administrative management	Industrial sector policy, planning and programmes; institution capacity building and advice; unspecified industrial activities; manufacturing of goods not specified below.
	32120	Industrial development	
	32130	Small and medium-sized enterprises (SME) development	Direct support to improve the productive capacity and business management of micro, small and medium-sized enterprises in the industrial sector, including accounting, auditing, advisory services, technological transfer and skill upgrading. For business policy and institutional support use code 25010. For business development services through business intermediary organisations (e.g. business associations; chambers of commerce; producer associations; incubators; providers of know-how and other business development services) use CRS code 250xx. For farm and agricultural development use code 31120.
	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.
322		Mineral Resources & Mining	
	32210	Mineral/mining policy and administrative management	Mineral and mining sector policy, planning and programmes; mining legislation, mining cadastre, mineral resources inventory, information systems, institution capacity building and advice; unspecified mineral resources exploitation.
	32220	Mineral prospection and exploration	Geology, geophysics, geochemistry; excluding hydrogeology (14010) and environmental geology (41010), mineral extraction and processing, infrastructure, technology, economics, safety and environment management.
	32261	Coal	Including lignite and peat.
	32262	Oil and gas	Petroleum, natural gas, condensates, liquefied petroleum gas (LPG), liquefied natural gas (LNG); including drilling and production, and oil and gas pipelines.
	32263	Ferrous metals	Iron and ferro-alloy metals.
	32264	Nonferrous metals	Aluminium, copper, lead, nickel, tin, zinc.
	32265	Precious metals/materials	Gold, silver, platinum, diamonds, gemstones.
	32266	Industrial minerals	Baryte, limestone, feldspar, kaolin, sand, gypsum, gravel, ornamental stones.
	32267	Fertilizer minerals	Phosphates, potash.
	32268	Offshore minerals	Polymetallic nodules, phosphorites, marine placer deposits.
323		Construction	
	32310	Construction policy and administrative management	Construction sector policy and planning; excluding construction activities within specific sectors (e.g., hospital or school construction).
330		Trade Policies & Regulations	
331		Trade Policies & Regulations	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	33110	Trade policy and administrative management	Trade policy and planning; support to ministries and departments responsible for trade policy; trade-related legislation and regulatory reforms; policy analysis and implementation of multilateral trade agreements e.g. technical barriers to trade and sanitary and phytosanitary measures (TBT/SPS) except at regional level (see 33130); mainstreaming trade in national development strategies (e.g. poverty reduction strategy papers); wholesale/retail trade; unspecified trade and trade promotion activities.
	33120	Trade facilitation	Simplification and harmonisation of international import and export procedures (e.g. customs valuation, licensing procedures, transport formalities, payments, insurance); support to customs departments and other border agencies, including in particular implementation of the provisions of the WTO Trade Facilitation Agreement; tariff reforms.
	33130	Regional trade agreements (RTAs)	Support to regional trade arrangements [e.g. Southern African Development Community (SADC), Association of Southeast Asian Nations (ASEAN), Free Trade Area of the Americas (FTAA), African Caribbean Pacific/European Union (ACP/EU)], including work on technical barriers to trade and sanitary and phytosanitary measures (TBT/SPS) at regional level; elaboration of rules of origin and introduction of special and differential treatment in RTAs.
	33140	Multilateral trade negotiations	Support developing countries' effective participation in multilateral trade negotiations, including training of negotiators, assessing impacts of negotiations; accession to the World Trade Organisation (WTO) and other multilateral trade-related organisations.
	33150	Trade-related adjustment	Contributions to the government budget to assist the implementation of recipients' own trade reforms and adjustments to trade policy measures by other countries; assistance to manage shortfalls in the balance of payments due to changes in the world trading environment.
	33181	Trade education/training	Human resources development in trade not included under any of the above codes. Includes university programmes in trade.
332		Tourism	
	33210	Tourism policy and administrative management	
410		General Environment 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.
	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.
		Urban land policy and management	Urban development and planning; urban management; land information systems.
		Urban development	Integrated urban development projects; local development; urban infrastructure and services; municipal finances; urban environment systems; urban renewal and urban housing.
	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.
		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.
		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.
	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).
	43060	Disaster Risk Reduction	Disaster risk reduction activities if not sector specific. Comprises risk assessments, structural prevention measures (e.g. flood prevention infrastructure), preparedness measures (e.g. early warning systems) normative prevention measures (e.g. building codes, land-use planning), and risk transfer systems (e.g. insurance schemes, risk funds). Also includes building local and national capacities and supporting the establishment of efficient and sustainable national structures able to promote disaster risk reduction.
	43071	Food security policy and administrative management	Food security policy, programmes and activities; institution capacity strengthening; policies, programmes for the reduction of food loss/waste; food security information systems, data collection, statistics, analysis, tools, methods; coordination and governance mechanisms; other unspecified food security activities.
	43072	Household food security programmes	Short or longer term household food security programmes and activities that improve the access of households to nutritionally adequate diets (excluding any cash transfers within broader social welfare programmes that do not have a specific food security, food acquisition or nutrition focus which should be reported under code 16010).
	43073	Food safety and quality	Food safety and quality policies, programmes and activities, including food inspection and certification; strengthening food safety/quality capacities and development of standards along the value chain; monitoring/surveillance and laboratory capacities; and delivery of information, communication, education.
	43081	Multisector education/training	Including scholarships.
	43082	Research/scientific institutions	When sector cannot be identified.
510		General Budget Support	
	51010	General budget support-related aid	Unearmarked contributions to the government budget; support for the implementation of macroeconomic reforms (structural adjustment programmes, poverty reduction strategies); general programme assistance (when not allocable by sector).
520		Developmental Food Aid/Food Security Assistance	
	52010	Food assistance	Supply of edible human food under national or international programmes including transport costs, cash payments made for food supplies; project food assistance aid and food assistance aid for market sales when benefiting sector not specified. Excludes food security policy and administrative management (43071), household food security programmes (43072) and emergency food assistance aid (72040). Report as multilateral: i) food assistance aid by EU financed out of its budget and allocated pro rata to EU member countries; and ii) core contributions to the World Food Programme.
530		Other Commodity Assistance	
	53030	Import support (capital goods)	Capital goods and services; lines of credit.
	53040	Import support (commodities)	Commodities, general goods and services, oil imports.
600		Action Relating to Debt	
	60010	Action relating to debt	Actions falling outside the code headings below.
	60020	Debt forgiveness	
	60030	Relief of multilateral debt	Grants or credits to cover debt owed to multilateral financial institutions; including contributions to Heavily Indebted Poor Countries (HIPC) Trust Fund.
	60040	Rescheduling and refinancing	
	60061	Debt for development swap	Allocation of debt claims to use for development (e.g., debt for education, debt for environment).
	60062	Other debt swap	Where the debt swap benefits an external agent i.e. is not specifically for development purposes.
	60063	Debt buy-back	Purchase of debt for the purpose of cancellation.
720		Emergency Response	
	72010	Material relief assistance and services	Shelter, water, sanitation, education, health services including supply of medicines and malnutrition management, and other nonfood relief items (including cash and voucher delivery modalities) for the benefit of crisis-affected people, including refugees and internally displaced people in developing countries. Includes assistance delivered by or coordinated by international civil protection units in the immediate aftermath of a disaster (in-kind assistance, deployment of specially-equipped teams, logistics and transportation, or assessment and coordination by experts sent to the field). Also includes measures to promote and protect the safety, well-being, dignity and integrity of crisis-affected people including refugees and internally displaced persons in developing countries. (Activities designed to protect the security of persons or properties through the use or display of force are not reportable as ODA.)
	72040	Emergency food assistance	Provision and distribution of food; cash and vouchers for the purchase of food; non-medical nutritional interventions for the benefit of crisis-affected people, including refugees and internally displaced people in developing countries in emergency situations. Includes logistical costs. Excludes non-emergency food assistance (52010), food security policy and administrative management (43071), household food programmes (43072) and medical nutrition interventions (therapeutic feeding) (72010).
	72050	Relief co-ordination and support services	Measures to co-ordinate the assessment and safe delivery of humanitarian aid, including logistic, transport and communication systems; direct financial or technical support to national governments of affected countries to manage a disaster situation; activities to build an evidence base for humanitarian financing and operations, sharing this information and developing standards and guidelines for more effective response; funding for identifying and sharing innovative and scalable solutions to deliver effective humanitarian assistance.
730		Reconstruction Relief & Rehabilitation	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	73010	Immediate post-emergency reconstruction and rehabilitation	Social and economic rehabilitation in the aftermath of emergencies to facilitate recovery and resilience building and enable populations to restore their livelihoods in the wake of an emergency situation (e.g. trauma counselling and treatment, employment programmes). Includes infrastructure necessary for the delivery of humanitarian aid; restoring pre-existing essential infrastructure and facilities (e.g. water and sanitation, shelter, health care services, education); rehabilitation of basic agricultural inputs and livestock. Excludes longer-term reconstruction ("build back better") which is reportable against relevant sectors.
740		Disaster Prevention & Preparedness	
	74020	Multi-hazard response preparedness	Building the responsiveness, capability and capacity of international, regional and national humanitarian actors to disasters. Support to the institutional capacities of national and local government, specialised humanitarian bodies, and civil society organisations to anticipate, respond and recover from the impact of potential, imminent and current hazardous events and emergency situations that pose humanitarian threats and could call for a humanitarian response. This includes risk analysis and assessment, mitigation, preparedness, such as stockpiling of emergency items and training and capacity building aimed to increase the speed and effectiveness of lifesaving assistance delivered in the occurrence of crisis.
910		Administrative Costs of Donors	
	91010	Administrative costs (non-sector allocable)	
930		Refugees in Donor Countries	
	93010	Refugees in donor countries (non-sector allocable)	
998		Unallocated / Unspecified	Contributions to general development of the recipient should be included under programme assistance (51010).
	99810	Sectors not specified	Contributions to general development of the recipient should be included under programme assistance (51010).
	99820	Promotion of development awareness (non-sector allocable)	Spending in donor country for heightened awareness/interest in development co-operation (brochures, lectures, special research projects, etc.).