



# STATISTICAL CLASSIFICATION MANUAL

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## Why do we need statistics and a statistical manual?

*Statistics are raw material for the creation of knowledge, just as steel is raw material for manufacturing automobiles. Obviously, the quality of statistics is critical for public policy. Flawed information undermines knowledge, and can lead to poor policy decisions, and undermine progress.*

- Donald J. Johnston, former Secretary-General of the OECD -

Every year Norwegian Official Development Assistance (ODA) is reported to the Development Assistance Committee (DAC) of the Organisation for Economic Co-operation and Development (OECD), and official institutions like the Norwegian parliament.

Statistical information is often required to conduct brief analyses or in-depth studies of development-related topics. Norad provides statistical information to be used as background material for parliamentary propositions, analyses, reports, evaluations, dissertations, articles, strategies, books etc. Norad's statistical database contains historical data, and not prognosis figures.

This manual has been developed for the "producers" of ODA statistics, mainly staff (Norad, the Ministry of Foreign Affairs, the embassies), but also other ministries and cooperating partners providing yearly ODA statistics (Norfund, Fredskorpset, Norwegian NGOs etc). The manual also provides information to the "users" of ODA statistics, i.e. staff, NGOs, journalists, students, researchers and others.

The purpose of the statistical manual is to contribute to quality assurance of all statistical information coded by the "producers" of ODA. The information about coding and classifications given in Part 1 of the manual is there to help "producers" of ODA statistics, as well as "users", to understand the content of the different variables. Part 2 covers registration of the statistics in PTA.

If you are interested in the extent of Norwegian Official Development Assistance, and who the recipients are, please visit Norad's statistics website; [Norwegian development aid \(norad.no\)](http://norad.no) for information about Norwegian Official Development Assistance (ODA) since 1960. As from 1980, this information is divided in sector, region, country, type of assistance and year.

If you have any questions regarding the statistical manual in particular, or statistics for Norwegian Official Development Assistance (ODA) in general, please contact the Section for Statistics and Analysis in Norad: [Post-stat@norad.no](mailto:Post-stat@norad.no).

## Part 1. ODA

All funds administered over programme area 03 – International development cooperation and 12.70 – Norway's International Climate and Forest Initiative (NICFI) must comply with OECD/DACs definition of [Official Development Assistance \(ODA\)](#). The only exception is activity explicitly mentioned in Prop 1S.

The Ministry of Foreign Affairs' Prop 1S states that the DAC directives form the basis for Norwegian aid, and the Ministry of Climate and Environment's Prop 1S also refers to compliance with ODA. Agreements that are not in line with the Directives cannot be reported to the OECD/DAC as official development assistance (ODA).

### The overall definition of ODA:

ODA is flows to countries and territories on the DAC List of ODA Recipients and to multilateral development institutions that are:

1. Provided by official agencies, including state and local governments, or by their executive agencies; and
2. Concessional (i.e. grants and soft loans) and administered with the promotion of the economic development and welfare of developing countries as the main objective.

Developing countries are defined as low and middle income countries, as given by [DACs List of ODA Recipients](#). Each agreement administered over programme area 03 and 12.70 must consequently be directed towards developing countries and have economic development and welfare in these countries as its main objective.

For certain items there are specific rules about ODA-eligibility, in addition to the main objective. These items are: 1) Administrative costs, 2) Debt relief, 3) Development awareness, 4) Development-oriented social and cultural programmes, 5) Student costs, 6) In-donor refugee costs, 7) Research, and 8) Peace and security-related activities (especially for projects involving the military). For agreements concerning these items, we recommend to look at the relevant paragraphs in Chapter 2 of the [OECD/DAC's Reporting Directives](#) in order to ensure that the project complies with the Directives.

Lastly, specific rules apply when it comes to core contributions to multilateral organisations. Core contribution over programme area 03 and 12.70 can only be granted organisations included on [Annex 2 List of ODA-eligible international organisations](#). Core contributions to multilateral agencies on the List are reportable, in whole or in part, under multilateral ODA. Core contributions to multilateral agencies not on the List are not ODA-eligible.

However, earmarked support can be granted multilateral organisations that are not included on the list, provided that the contribution meets the ODA criterion of having the promotion of economic development and welfare of developing countries as the main objective.

For further questions about ODA-eligibility, please contact the Section for Statistics and Analysis in Norad ([post-stat@norad.no](mailto:post-stat@norad.no)). In case of complex development projects, the Section for Statistics and Analysis can perform an ODA-eligibility assessment of the project. In such cases, all relevant

documentation must be included in the request for guidance to ensure a thorough and informed assessment.

## Part 2. Statistical variables

The Creditor Reporting System (CRS) codes<sup>1</sup> have been developed by the Development Assistance Committee (DAC) of the Organisation for Economic Co-operation and Development (OECD). For donor countries that are members of the OECD, following CRS directives is mandatory when reporting on Official Development Assistance (ODA), as they define what should be counted as ODA.

Adjustments and/or changes to the already existing CRS codes are made exclusively through the formal annual meetings of the Working Party on Statistics of the OECD/DAC.

All variables are explained in the same fashion: first, we define the variable as specified by the CRS/DAC directives. To clarify certain variables, we answer some frequently asked questions (FAQs), give some examples and present useful reminders. The colour of the “Keep in mind” boxes indicates whether this is something you have to do (green boxes/whole line), or if it is something you should consider (yellow boxes/stippled line) when entering statistical information.

### New in January 2023 edition:

<b>New form of assistance (see section 2.8)</b>
H06 - Refugees and asylum seekers in other provider countries
<b>Reinstated recipient country (see Appendix 3)</b>
Palau (reinstated as an ODA-eligible country)

### New in October 2022 edition:

<b>New focus areas (see section 2.11)</b>
Refugees and host communities
Refugee return and reintegration
IDPs and host communities

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<sup>1</sup> The Creditor Reporting System (CRS) is a database on official development assistance (ODA), official aid (OA) and other lending to developing countries and countries in transition. In the CRS, data on the sector of destination are recorded using 5-digit purpose codes. The first three digits of the code refer to the corresponding DAC5 sector or category. Each CRS code belongs to one and only one DAC5 category. The last two digits of the CRS purpose code are sequential and not hierarchical, i.e. each CRS code stands for itself and can be selected individually or grouped to create sub-sectors.



## 2.1 Agreement Title

Type a descriptive title (please specify sector and include important keywords such as HIV/AIDS, SRHR, etc.). Avoid unnecessary wording (e.g. prefer “Voters’ education programme” to “The programme assists in the education of citizens to participate fully in elections”) and non-informative titles like: "Addendum 2.", "Pilot Project." etc. Abbreviations not explained in the description should be avoided, to ensure that the titles are understandable for the public.

### FAQ

Q: Can I write the title in Norwegian/a language other than English?

A: No, *all* information needs to be typed in *English*, as it is reported to the OECD/DAC.

## 2.2 Agreement Partner

The agreement counterpart to Norad/the Ministry of Foreign Affairs (MFA)/embassies responsible for reporting according to requirements stated in the agreement. The agreement partner may be a multilateral organisation, government, NGO, private sector, etc.

### FAQ

Q: What should I do if my agreement has more than one agreement partner?

A: You can only choose *one agreement partner*. Choose the main agreement partner, and mention other secondary partners in the agreement description (see below).

## 2.3 Implementing Institution

The (one) institution/person/organisation responsible for carrying out the agreement. This may be the Agreement Partner (see above), or another appointed institution. If there is more than one implementing institution, you must choose one of them.

### FAQ

Q: What should I do if my agreement has more than one implementing institution?

A: You can only choose *one implementing institution*. Choose the main institution, and mention other secondary institutions in the agreement description (see below).

## 2.4 Recipient Country

Refers to the destination country for Official Development Assistance. Please see Appendix 3 for information on country codes, and Appendix 4 for the DAC list of aid recipients and income group.

Some activities benefit several recipient countries. Regional projects and programmes are reportable under the most specific available regional category, e.g. use *Western Africa regional* if all recipient

countries are in West Africa, and *South of Sahara regional* if the recipient countries are in both East and West Africa. For agreements with recipient countries both south and north of Sahara, use *Africa regional*. The category *Global unspecified* is used if an activity benefits several regions.

## FAQ

Q: Which recipient country should I use for core support to multilateral organisations?

A: Core support agreements with multilateral organisations must have recipient country “Multilateral”. The multilateral organisations themselves report recipient countries to the OECD/DAC.

## 2.5 Agreement Period

The planned agreement period, stated in the agreement/contract between the MFA/Norad and the agreement partner.

## 2.6 Agreement Description

The Agreement Description should consist of an accurate and informative description (in English) of the main objectives and main activities of the agreement. It may be copied from the agreement documents, but should not exceed 2000 characters, including spaces.

Please note:

- The agreement description should justify the statistical coding, such as DAC sector codes, policy markers, SDGs, etc.
- If the agreement has a regional country category (see under 2.4), please mention the main recipient countries in the description.
- If the agreement has more than one agreement partner/implementing institution, the secondary partners/institutions not chosen under 2.2/2.3 should be mentioned in the description.

## FAQ

Q: Can I write the agreement description in Norwegian/a language other than English?

A: No, *all* information needs to be typed in *English*, as it is reported to the OECD/DAC.

Q: Why is it important to include information in the description that is shown through the statistical information of the agreement (such as sector, policy markers, etc.)?

A: The public description is used both by the Statistics Section and by the OECD DAC to quality assure the statistics. Moreover, the public description is used in qualitative analysis and in word searches to identify relevant agreements. It is therefore important that the description is informative, to ensure the quality of these procedures.

## 2.7 Type of Assistance

Type of assistance identifies the channel for the transfer of funds/aid/resources to the recipient/partner. There are four types of assistance:

### Bilateral Assistance

Denotes direct co-operation between Norway and a developing country, or support through an international, regional, local or Norwegian NGO (Non-Governmental Organisation).

Bilateral transactions are those undertaken by a donor country directly with a recipient country/region. They also include transactions with national and international non-governmental organisations active in development and other internal development-related transactions such as interest subsidies, spending on promotion of development awareness, debt reorganisation and administrative costs.

### FAQ

Q: Is bilateral assistance only assistance to public (state) institutions?

A: No, the term bilateral includes (in addition to assistance to public institutions) assistance to non-governmental organizations (NGOs), the private sector, consultants and independent research institutions.

### Earmarked to multilaterals (multi-bilateral assistance)

Denotes assistance that is channelled through a multilateral organisation, and *earmarked* for specific countries, sectors or themes.

Agencies may also administer funds that are specifically directed to developing countries or development concerns. Contributions to such funds may be reported in full as ODA, regardless of whether core contributions to the agencies are reportable as ODA.

Earmarked to multilaterals (multi-bilateral assistance) is a term defined by Norwegian policy makers and not by the OECD/DAC. When Norad carries out its yearly reporting to the OECD/DAC, bilateral assistance and earmarked to multilaterals are reported collectively as total bilateral assistance.

### Core contributions to multilaterals (multilateral assistance)

General contribution/core support to multilateral organisations as classified by the OECD/DAC<sup>2</sup> (see Appendix 4). These are funds that are made available to the organisation at their disposal.

Multilateral contributions are those made to a recipient institution which:

- i. conducts all or part of its activities in favour of development;

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<sup>2</sup> Definition of multilateral organisation as classified by the OECD/DAC: "An organisation where (independent) states are members and the contribution is approved as ODA (Official Development Assistance)".

- ii. is an international agency, institution or organisation whose members are governments, or a fund managed autonomously by such an agency; and
- iii. pools contributions so that they lose their identity and become an integral part of its financial assets.

### Triangular co-operation

Activities where there are at least three partners and where three main roles can be identified as follows:

- (i) a **beneficiary partner**, which has requested support to tackle a specific development challenge and which is an ODA-eligible country;
- (ii) a **pivotal partner**, which has relevant domestic experience of addressing the issue in a context similar to that of the beneficiary country and that shares its financial resources, knowledge and expertise; and
- (iii) a **facilitating partner**, that may help connect the other partners, and supports the partnership financially and/or with technical expertise.

These roles might evolve over time, and involve the three partners working together in the formulation of the project in a partnership that brings added value to traditional bilateral cooperation, and following to the extent possible the development strategies defined by the beneficiary partner. Partners include countries (at national and sub-national levels), international organisations, civil society, private philanthropy, private sector and academia.

The pivotal partner is often an actor or institution from another developing country or from the same region as the beneficiary (south-south co-operation). Joint programming, pooled funding or delegated co-operation should not be coded as triangular cooperation (unless the three roles are represented).

The **beneficiary partner** in the triangular co-operation should be registered as the Recipient country (see section 1.4). To identify the **pivotal partner** of triangular cooperation, use Agreement Partner (see section 1.2). Please specify all the partners involved in the triangular co-operation in the Agreement title and/or the Public description (see section 1.1/1.6).

#### Keep in mind

Use of type of assistance 3 (multilateral assistance), which is general contributions, cannot be sector-specific. Please use DAC sector 910 (multilateral), and leave the fields for the policy markers blank (code 0, none).

## 2.8 Form of Assistance

Form of assistance describes the design and nature of the cooperation between the Norwegian government and its cooperation partner/agreement partner. While the DAC-sector defines the purpose and benefiting sector of the project, the form of assistance should describe in what form the funds reach this particular sector. Is it budget support, core funding of a research institution or is it project aid? The answers to this question should help you to find the correct form. For example, a contribution to a basket fund that will in turn be used to hire local experts should be reported as basket fund (B04), and not as technical assistance (D02).

If the agreement covers several forms of assistance, choose the form which is most significant. The forms are numbered, and named as specified by the OECD/DAC.

### Form A01 General Budget Support

Unearmarked contributions to the government budget including funding to support the implementation of macroeconomic reforms (structural adjustment programmes, poverty reduction strategies). Budget support is a method of financing a recipient country's budget through a transfer of resources from an external financing agency to the recipient government's national treasury. The funds thus transferred are managed in accordance with the recipient's budgetary procedures. Funds transferred to the national treasury for financing programmes or projects managed according to different budgetary procedures from those of the recipient country, with the intention of earmarking the resources for specific purposes, are therefore excluded.

*Note:* Form of assistance General budget support can only be combined with DAC-sector 510.10 – General budget support.

### Form A02 Sector Budget Support

Sector budget support, like general budget support (A01), is a financial contribution to a recipient government's budget. However, in sector budget support, the dialogue between donors and partner governments focuses on sector-specific concerns, rather than on overall policy and budget priorities.

*Note:* Form of assistance Sector budget support should be combined with a sector specific DAC-sector, for example health or education.

### Form B01 Core support to NGOs, other private bodies, Public Private Partnerships (PPP) and research institutions

Funds are provided to NGOs (local, national and international) for use at the latter's discretion, and contribute to programmes and activities which NGOs have developed themselves, and which they implement on their own authority and responsibility. Core contributions to PPPs, funds provided to foundations (e.g. philanthropic foundations), and contributions to research institutes (public and private) should also be recorded here.

*Examples:*

- Core contribution to ICRC, IPPF, IUCN or Transparency International
- Core contributions to Christian Michelsens Institutt

### Form B021 Core contributions to multilateral institutions

These funds are classified as multilateral ODA. The recipient multilateral institution pools contributions so that they lose their identity and become an integral part of its financial assets or liabilities. See [Annex 2 of the DAC Directives](#) for a comprehensive list of agencies core contributions to which may be reported under B021 (*Section I. Multilateral institutions*).

Nota bene: contributions to multilateral development organisations beyond Annex 2 are not reportable in the DAC statistics

Note:

- B021 includes both voluntary and assessed contributions to UN organisations
- B021 can only be combined with DAC sector 910.10 and type of assistance and country code Multilateral
- B021 cannot be marked with any policy markers.

### Form B022 Core contributions to global funds

Contributions to global funds classified as multilateral including Financial Intermediary Funds for which the World Bank is the Trustee and which have gone through the Annex 2 process (GEF, CIFs) as well as some UN inter-agency pooled funds, e.g. CERF and the UN Peacebuilding Fund.

Note:

- Only global funds included on Annex 2 with co-operation modality B022 are to be reported here

### Form B03 Contributions to specific-purpose programmes and funds managed by implementing partners

In addition to their core-funded operations, international organisations – multilaterals, NGOs, PPPs and networks –, both in provider and in third countries, set up programmes and funds with a specific sectoral, thematic or geographical focus. Donors' *bilateral contributions* to such programmes and funds are recorded as B03.

Contributions to *multilateral organisations'* programmes and funds, should be classified in the sub-categories below whenever possible. Use categories B031 and B032 for trust funds managed by the UN (all designed as multi-donor) unless contributions are earmarked for a specific geographical location or funding window. See [Guidance document \(oecd.org\)](#) for further guidance.

### Form B031 Contributions to multi-donor/multi-entity funding mechanisms (new sub-category of B03) – softly earmarked

Contributions to funding mechanisms (specific-purpose programmes and funds) that pool resources from several providers and from which several international organisations may be allocated funds for implementation; e.g. UN country-based pooled funds, country-level development funds and UNSDG Joint Programmes. Includes Financial Intermediary Funds (GEF, CIFs) for which the World Bank is the Trustee and which have not gone through the Annex 2 process. Excludes contributions to global funds classified as multilateral (see B022).

*Examples:* Country Based Pooled Funds (administered by MPTF-O or OCHA), Global/Country funds (administered by MPTF-O), FIFs in the World Bank and UNSDG Joint Programmes.

### Form B032 Contributions to multi-donor/single-entity funding mechanisms (new sub-category of B03) – softly earmarked

Contributions to multi-donor funding mechanisms (specific-purpose programmes and funds) managed by a single international organisation; e.g. UN single-agency thematic funds, World Bank or other MDB trust funds. Classify the contribution as B032 even if in the initial stages only one donor contributes to the fund.

*Examples:* UNDP Funding Windows, UNHCR Thematic contributions, UNFPA Supplies and UNWOMEN UN Trust Fund to End Violence Against Women.

### Form B033 Contributions to single-donor funding mechanisms and contributions earmarked for a specific funding window or geographical location (sub-category of B03) – earmarked/tightly earmarked

Contributions to funding mechanisms (specific-purpose programmes and funds) where the donor has a significant influence on the allocation of funds. This includes contributions to single-donor trust funds and earmarked contributions to specific countries/geographical locations or funding windows within multidonor trust funds. When the funding is strictly earmarked, the activity should be classified as C01 (for the UN this means all agreements with a 1 % levy).

*Example:* IADB Single-donor trust fund, or support to a UNDP Funding Window earmarked by Norway for Malawi.

Note: Support to Trust Funds that are geographically or thematically specified in and of themselves should be coded as B031 or B032. However, if Norway earmarks the funding for specific countries or thematic areas, use B033, as Norway influences how the trust fund allocates its funding.

### Form B04 Basket funds/pooled funding (excluding funds managed by international organisations)

The donor contributes funds to an autonomous account, managed jointly with other donors and/or the recipient. The account will have specific purposes, modes of disbursement and accountability mechanisms, and a limited time frame. Basket funds are characterised by common project documents, common funding contracts and common reporting/audit procedures with all donors. Donors' contributions to funds managed autonomously by international organisations are recorded under one of the B03, B031, B032 and B033 categories. Category B04 thus explicitly *excludes* contributions to pooled funds managed through multilateral organisations.

*Note:* The difference between B03 and B04: If the fund is initiated and administered by an organisation (NGO or multilateral), the correct form of assistance is B03 (or B031, B032 or B033). If the fund is initiated and administered by the donors and/or the recipient country, the form of assistance should be recorded as B04.

*Examples:* Nicaragua FED – fund (Common Fund for Sexual and Reproductive Rights)

## Form C01 Project-type interventions

A project is a set of inputs, activities and outputs, agreed with the partner country\*, to reach specific objectives/outcomes within a defined time frame, with a defined budget and a defined geographical area. Projects can vary significantly in terms of objectives, complexity, amounts involved and duration. There are smaller projects that might involve modest financial resources and last only a few months, whereas large projects might involve more significant amounts, entail successive phases and last for many years. A large project with a number of different components is sometimes referred to as a programme, but should nevertheless be recorded here.

Feasibility studies, appraisals and evaluations are included (whether designed as part of projects/programmes or dedicated funding arrangements). Academic studies, research and development, trainings, scholarships, and other technical assistance activities not directly linked to development projects/programmes should instead be recorded under D02.

Aid channelled through NGOs or multilaterals is also recorded here. This includes payments for NGOs and multilaterals to implement donors' projects and programmes, and funding of specified NGOs projects. By contrast, core funding of NGOs and multilaterals as well as contributions to specific-purpose funds are recorded under B.

\* In the cases of equity investments, humanitarian aid or aid channelled through NGOs, projects are recorded here even if there was no direct agreement between the donor and the partner country. Contributions to single-donor trust funds and contributions to trust funds earmarked for a specific funding window and/or country are recorded under B033.

*Note:* The difference between "Project type-interventions" (C01) and "Support to specific-purpose programmes and funds managed by an organization" (B03): If the funds are earmarked for specific projects and Norway has influence over design of the project, C01 is the correct form. If we instead are funding a program or funding window, and we have little or no say in how the program is designed, the correct form is B03.

## Form D01 Experts and other technical assistance – Donor country personnel

Experts, consultants, teachers, academics, researchers, volunteers and contributions to public and private bodies for sending experts to developing countries.

*Note:* This does not cover consultants who are assisting the Norwegian administration, only consultants and other experts who are sent to and for the recipient country.

## Form D02 Experts and other technical assistance – Other technical assistance

Provision, outside projects as described in category C01, of technical assistance in recipient countries (excluding technical assistance performed by donor experts reported under D01, and scholarships/training in donor country reported under E01). This includes training and research; language training; south-south studies; research studies; collaborative research between donor and recipient universities and organisations); local scholarships; development-oriented social and cultural programmes. This category also covers ad hoc contributions such as conferences, seminars and workshops, exchange visits, publications, etc.



*Examples:*

- Institutional cooperation
- The NUFU-program with SIU
- Travel support for 12 participants from developing countries to attend conference on hydro power in Norway

### Form E01 Scholarships and student costs in donor country

Financial aid awards for individual students and contributions to trainees.

*Examples:*

- Refund student loans by Statens lånekasse for utdanning
- Scholarships for international summer school students at the University of Oslo (ISS)

### Form E02 Imputed Student costs

Indirect (“imputed”) costs of tuition in donor countries.

*Note:* This is an OECD DAC code that is not used in the Norwegian statistics, as we do not do imputations on in-donor tuition costs.

### Form F01 Debt relief

Groups all actions relating to debt (forgiveness, conversions, swaps, buy-backs, rescheduling, refinancing).

*Note:* F01 can only be combined with DAC-sector 600 - Action relating to debt

*Examples:*

- Debt Reduction Facility, Liberia
- The Comoros - arrear clearance operation

### Form G01 Various administrative costs

Administrative costs of development assistance programmes not already included under other ODA items as an integral part of the costs of delivering or implementing the aid provided. This category covers situation analyses and auditing activities. As regards the salaries component of administrative costs, it relates to in-house agency staff and contractors only; costs associated with donor experts/consultants are to be reported under category C or D01.

*Note:* G01 should cover all costs which are not project specific and which purpose is to assist the Norwegian administration at the embassies or MFA/Norad.

*Examples:*

- Contracts with auditors who assist the Embassy/department whenever needed
- Translation of non project specific documents

### Form H01 Development awareness

Funding of activities designed to increase public support, i.e. awareness in the donor country of development co-operation efforts, needs and issues.

Note:

- H01 only includes information activities in Norway, directed towards the Norwegian public.
- H01 can only be combined with DAC-sector 998.20 – Promotion of development awareness

### Form H02 Refugees/Asylum seekers in donor countries

Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months, when costs cannot be disaggregated. See section II.6 and Annex 17 of the [Reporting Directives](#) and [corresponding annexes](#).

### Form H03 Asylum-seekers ultimately accepted

Costs incurred in donor countries for basic assistance to asylum seekers, when these are ultimately accepted. This category includes only costs incurred prior to recognition.

### Form H04 Asylum-seekers ultimately rejected

Costs incurred in donor countries for basic assistance to asylum seekers, when these are ultimately rejected. This category includes only costs incurred prior to rejection. For guidance on how to proceed with calculating costs related to rejected asylum seekers, see Clarification 5, third bullet in section II.6 of the [Reporting Directives](#).

### Form H05 Recognised refugees

Costs incurred in donor countries for basic assistance to refugees with a recognised status. This category only includes costs after recognition (or after date of entry into a country through a resettlement programme).

### Form H06 Refugees and asylum seekers in other provider countries

Costs incurred in other non-ODA eligible provider countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months. The host and origin country of refugees/asylum seekers shall be specified in either the title or public description.

## 2.9 DAC Sector

The sector of destination of a contribution should be selected by answering the question “Which specific area of the recipient’s economic or social structure is the transfer intended to foster?”. The sector classification does not refer to the type of goods or services provided by the donor. Sector-specific education or research activities (e.g. agricultural education) or construction of infrastructure (e.g. agricultural storage) should be reported under the sector to which they are directed, not under education, construction, etc.

The sectors are numbered, grouped and named by the OECD/DAC. They consist of a main sector (the three first digits) and a sub-sector (the last two digits).

The most general sub-sector code ends in the sequential number 10. It refers to policy, planning and programmes; administration, institution capacity building and advice; combinations of activities and unspecified activities falling outside other code headings.

The main codes have sequential numbers 20, 30, 40 and 50.

The detailed codes have sequential numbers in the range 61 - 79.

Sector-specific education, training and research codes have sequential numbers in the range 81 -89.

Sector-specific services have codes with sequential numbers in the range 91 -99.

**See appendix 1 for the complete list of OECD/DAC sector codes.**

### Examples

Identifying the most suitable purpose can sometimes be difficult. Please read the following examples stated by the OECD/DAC Secretariat carefully to make a well founded judgement.

**A. Sector coding identifies the specific areas of the recipient’s economic or social structure the transfer intends to foster, as mentioned above. Some examples illustrating the choices follow:**

1. a Construction of apartments in three cities:

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

2. a Privatisation of the National Energy Agency:

The appropriate code is “energy policy and administrative management” (23010) and not “privatisation”.

2. b State enterprise restructuring programme:

The appropriate code is “privatisation” (25020).

3. a Assistance to the Ministry of Education to prepare an education sector programme:

The appropriate code is “education policy and administrative management” (11110) and neither “government administration” nor “economic and development policy/planning”.

3. b Training of government officers in project preparation:

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

4. a Fertiliser delivery:

The appropriate code is “agricultural inputs” (31150) and not “import support (commodities)”.

4. b Import of general goods and services:

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

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

1. a Construction of a tuberculosis clinic:

The appropriate code is “Tuberculosis control” (12263) and not “basic health infrastructure”.

1. b District hospitals rehabilitation programme:

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

2. a Primary school books delivery:

The appropriate code is “primary education” (11220) and not “education facilities and training”.

2. b Paper supply for printing school books:

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

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

1. Upgrading of an agricultural training centre:

The appropriate code is “agricultural education” (31181).

2. Environmental training course for mineral resource department:

The appropriate code is “Mineral/mining policy and administrative management” (32210) and neither “environmental education/training” nor “advanced technical and managerial training”.

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

**Keep in mind: Some DAC sector codes require the use of Policy Markers (see section 2.10)**

## 2.10 Policy Markers

**Policy Markers** identify projects with objectives that contribute to certain important issues, irrespective of the applied DAC sector. The policy markers have been developed by the DAC member countries and the OECD/DAC Secretariat. Policy marker data are descriptive rather than quantitative and should be treated differently from DAC sector data when analysed.

All projects should be screened against the policy markers, see criteria for each marker below. However, with the exception of DAC sectors listed in the green box below, there is no requirement to apply any of them. So, a project may have zero policy markers, or it may be prudent to mark one or several policy markers (also as main objective). Please note that all policy markers should be justified in the agreement description.

### Keep in mind

Some DAC sector codes require the use of Policy Markers

- Code **15170 Women's rights organisations and movements, and government institutions** and **15180 Ending violence against women and girls** require Policy Marker Gender Equality code 2 Main Objective.
- Code **410 General Environmental protection** requires Policy Marker Environment code 2 Main Objective.
- Code **41030 Bio-diversity** require the Policy Marker Biodiversity code 2 Main Objective
- Sub sector code **82** (research) require Policy Marker Research and experimental development code 2 Main objective or code 1 Significant objective.
- Code **43060 Disaster Risk Reduction** and **74020 Multi-hazard response preparedness** require Policy Marker Disaster Risk Reduction 2 Main objective.

A policy marker can have three different levels:

### Code 2: Main Objective

- The issue is identified as being fundamental in the design and impact of the activity, and it is an explicit objective of the activity.
- Answering "no" to the question "Would the activity have been undertaken without this objective?" gives another indication that code 2 would be correct.

### Code 1: Significant Objective

- Significant (secondary) policy objectives are those which, although important, are not among the main reasons for undertaking the activity.

### Code 0: None

- The policy objective is not targeted.

**Keep in mind**

- An activity can have more than one policy marker (also as main).
- Leave the field blank (code 0, none etc.) if the activity has not been screened against the objective.

### FAQ

Q: Is it possible to choose more than one policy marker?

A: Yes, you can choose more than one policy marker, both on main and significant level. Note that if an objective is not verified in any documentation of the project, such as the appropriation document, you should leave the field blank.

Please read the following pages for definitions, criteria and typical activities of the policy markers. For more information, see Annex 19 in the OECD's Reporting Directives: [pdf \(oecd.org\)](#).

## Policy Marker: Gender Equality

Please read the general explanation of policy markers (section 2.10) before continuing.

### Definition

An activity should be classified as gender equality focused (coded as main or significant) if it is intended to advance gender equality and women's empowerment or reduce discrimination and inequalities based on sex.

### Necessary Criteria

Gender equality is explicitly promoted in activity documentation through specific measures which:

- Reduce social, economic or political power inequalities between women and men, girls and boys, ensure that women benefit equally with men from the activity, or compensate for past discrimination; **or**
- Develop or strengthen gender equality or anti-discrimination policies, legislation or institutions; **or**
- Meet gender-specific needs.

This approach requires analysing gender inequalities either separately or as an integral part of agencies' standard procedures. Findings from this gender analysis must inform the design of the project/programme and the intervention must adopt a 'do no harm' approach.

### Examples of typical activities

Examples of activities that could be marked as **main** objective:

- legal literacy for women and girls
- male networks against gender violence
- a social safety net project which focuses specifically on assisting women and girls as a particularly disadvantaged group in a society
- capacity building of Ministries of Finance and Planning to incorporate gender equality objectives in national poverty reduction or comparable strategies.

Such activities can target women specifically, men specifically or both women and men.

Examples of activities that could be marked as **significant** objective:

- activity which has as its principal objective to provide drinking water to a district or community while at the same time ensuring that women and girls have safe and easy access to the facilities;

- a social safety net project which focuses on the community as a whole and ensures that women and girls benefit equally with men and boys;
- a project designed to respond to adolescent’s sexual and reproductive health needs and reproductive rights by setting up a clinic where they can access information, HIV testing and prevention services, and which includes differential services for girls and boys.

#### Keep in mind

DAC sector code **15170 Women’s rights organisations and movements, and government institutions and 15180 Ending violence against women and girls** require Policy Marker Gender Equality code 2 Main Objective.

#### **Scoring guide:**

##### **Main objective:**

- A gender analysis of the project/programme has been conducted.
- Findings from this gender analysis have informed the design of the project/programme and the intervention adopts a “do no harm” approach.
- The top-level ambition of the project/programme is to advance gender equality and/or women’ empowerment.
- The results framework measures progress towards the project/programme’s gender equality objectives through gender-specific indicators to track outcomes/impact.
- Data and indicators are disaggregated by sex where applicable.
- Commitment to monitor and report on the gender equality results achieved by the project in the evaluation phase.

##### **Significant objective:**

- A gender analysis of the project/programme has been conducted.
- Findings from this gender analysis have informed the design of the project/programme and the intervention adopts a “do no harm” approach.
- Presence of at least one explicit gender equality objective backed by at least one gender-specific indicator (or a firm commitment to do this if the results framework has not been elaborated at the time of making the project).
- Data and indicators are disaggregated by sex where applicable.
- Commitment to monitor and report on the gender equality results achieved by the project in the evaluation phase.

Gendernet has developed a “Handbook on the OECD-DAC Gender Equality Policy Marker” and an information sheet on <http://www.oecd.org/dac/gender-development/Minimum-recommended-criteria-for-DAC-gender-marker.pdf> for more information on how to use this policy marker.



## Policy Marker: Environment

Please read the general explanation of policy markers (section 2.10) before continuing.

### Definition

An environment-oriented activity should be coded as main (2) or significant (1) if the activity is intended to produce an improvement in the physical and/or biological environment of the recipient country, area or target group concerned; **or**

It includes specific action to integrate environmental concerns with a range of development objectives through institution building and/or capacity development.

### Necessary Criteria

- The environmental objective is explicitly promoted in activity documentation; **and**
- The activity contains specific measures to protect or enhance the physical and/or biological environment it affects, or to remedy existing environmental damage; **or**
- The activity contains specific measures to develop or strengthen environmental policies, legislation and administration or other organisations responsible for environmental protection.

The activity will score “**main objective**” if it directly and explicitly aims to achieve one or more of the above three criteria.

### Example of typical activities

- **Social infrastructure and services:** Water resources protection; water resources policies and water management that take into account environmental and socio-economic constraints, sanitation or waste management practices that brings environmental benefits.
- **Economic infrastructure and services:** Infrastructure projects designed with comprehensive and integrated environmental protection and management components; activities promoting sustainable use of energy resources (power generation from renewable sources of energy); energy conservation.
- **Production sectors:** Sustainable management of agricultural land and water resources; sustainable forest management programmes, combating land degradation and deforestation; sustainable management of sea resources; adoption and promotion of cleaner and more efficient technologies in production processes; measures to suppress or reduce pollution in land, water and air (e.g. filters); increasing energy efficiency in industries; sustainable use of sensitive environmental areas for tourism. (Sustainable natural resources management is a combination of management practices that have been planned and selected on the basis of

interdisciplinary and participatory assessment of ecological, social and economic impacts of alternative management options, and resolution of possible conflicts or disputes concerning the significance and acceptability of the impacts of the proposed management alternatives.)

**Keep in mind**

DAC sector code **410 General Environmental Protection** requires Policy Marker Environment code 2 Main Objective.

## Policy Marker: Climate change adaptation

### **AID TARGETING THE OBJECTIVES OF THE UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE AND THE PARIS AGREEMENT**

Please read the general explanation of policy markers (section 2.10) before continuing.

#### **Definition**

It intends to reduce the vulnerability of human or natural systems to the current and expected impacts of climate change, including climate variability, by maintaining or increasing resilience, through increased ability to adapt to, or absorb, climate change stresses, shocks and variability and/or by helping reduce exposure to them, in line with the Paris Agreement.

This encompasses a range of activities from information and knowledge generation, to capacity development, planning and the implementation of climate change adaptation actions.

#### **Necessary Criteria**

- the climate change adaptation objective is explicitly indicated in the activity documentation;  
**and**
- the activity contains specific measures targeting the definition above.

Carrying out a climate change adaptation analysis, either separately or as an integral part of agencies' standard procedures, facilitates this approach.

#### **Scoring guide**

To guide scoring, a three-step approach is recommended as a “best practice”, in particular to justify for a principal score:

- Setting out the context of risks, vulnerabilities and impacts related to climate variability and climate change: for a project to be considered as one that contributes to adaptation to climate change, the context of climate vulnerability should be set out clearly using a robust evidence base. This could take a variety of forms, including use of material from existing analyses and reports, or original, bespoke climate vulnerability assessment analysis carried out as part of the preparation of a project.
- Stating the intent to address the identified risks, vulnerabilities and impacts in project documentation: The project should set out how it intends to address the context- and location-specific climate change vulnerabilities, as set out in existing analyses, reports or the project's climate vulnerability assessment.
- Demonstrating a clear and direct link between the identified risks, vulnerabilities and impacts and the specific project activities: the project should explicitly address risk and vulnerabilities under current and future climate change as identified in the project documentation.

#### **Examples of typical enabling activities for adaptation**

*Environmental policy and administrative management (sector 410.10)*

- Supporting the integration of climate change adaptation into national and international policy, plans and programmes.
- Improving regulations and legislation to provide incentives to adapt.

*Environmental education /training (sector 410.81)*

- Education, training and public awareness rising related to the causes and impacts of climate change and the role of adaptation.

*Environmental research (sector 410.82)*

- Adaptation-related climate research including meteorological and hydrological observation and forecasting, impact and vulnerability assessments, early warning systems, etc.

**Examples of typical sectoral activities**

*Health (Sector 120)*

- Implementing measures to control malaria in areas threatened by increased incidence of diseases due to climate change.

*Water and sanitation (Sector 140)*

- Promoting water conservation in areas where enhanced water stress due to climate change is anticipated.

*Agriculture (Sector 311)*

- Promoting heat and drought resistant crops and water saving irrigation methods to withstand climate change.

*Forestry (Sector 312)*

- Promoting a diverse mix of forest management practices and species to provide a buffer against uncertainties of climate change.

*Fishing (Sector 313)*

- Promoting changes in fishing practices to adapt to changes in stocks and target species. Introducing flexibility in the gear that is used, the species that are fished, the fishing areas to be managed, and the allocations that are harvested.

*Flood prevention/control (Sector 410.50 - under General environmental protection)*

- Implementing measures for flood prevention and management such as watershed management, reforestation or wetland restoration.

*Disaster prevention and preparedness (Sector 740)*

- Developing emergency prevention and preparedness measures including insurance schemes to cope with potential climatic disasters. Implementing measures to respond to glacial lake outburst flood risk, such as the creation or improvement of early warning systems and widening or deepening of glacial lake outlet channels.

## Policy Marker: Climate change mitigation

### AID TARGETING THE OBJECTIVES OF THE UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE AND THE PARIS AGREEMENT

Please read the general explanation of policy markers (section 2.10) before continuing.

#### Definition

An activity should be classified as climate-change mitigation related if it contributes to the objective of stabilisation of greenhouse gas (GHG) concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system by promoting efforts to reduce or limit GHG emissions or to enhance GHG removal by sinks, in line with the goals of the Paris Agreement<sup>3</sup>.

#### Necessary Criteria

- the mitigation of climate change by limiting anthropogenic emissions of GHGs, including gases regulated by the Montreal Protocol; **or**
- the protection and/or enhancement of GHG sinks and reservoirs; **or**
- the integration of climate change concerns with the recipient countries' development objectives through institution building, capacity development, strengthening the regulatory and policy framework, technology transfer or research; **or**
- developing countries' efforts to meet their obligations under the Convention and the Paris Agreement, namely the implementation and enhancement of mitigation actions.

The activity will score “**main objective**” if it directly and explicitly aims to achieve one or more of the above four criteria.

#### Examples of sector and non-sector specific activities

Typical activities take place in the sectors of:

*Transport (sector 210), Energy generation and supply (sector 230), Agriculture (sector 311), Industry (sector 321)*

- GHG emission reductions or stabilisation in the energy, transport, industry and agricultural sectors through application of new and renewable forms of energy, measures to improve the energy efficiency of existing generators, machines and equipment, or demand side management.

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<sup>3</sup> \* See art. 2.1 (a) of the Paris Agreement: Holding the increase in the global average temperature to well below 2 °C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5 °C above pre-industrial levels, recognizing that this would significantly reduce the risks and impacts of climate change.

*Water and sanitation (sector 140)*

- Methane emission reductions through waste management or sewage treatment.

*Transport (sector 210), Energy generation and supply (sector 230), Agriculture (sector 311), Industry (sector 321)*

- Development, transfer and promotion of technologies and know-how as well as building of capacities that control, reduce or prevent anthropogenic emissions of GHGs, in particular in waste management, transport, energy, agriculture and industry.

*Forestry (sector 312)*

- Protection and enhancement of sinks and reservoirs of GHGs through sustainable forest management, afforestation and reforestation, rehabilitation of areas affected by drought and desertification.

**Typical non-sector specific activities are:**

*Environmental policy and administrative management (sector 410.10), Biosphere protection (sector 410.20), Biodiversity (sector 410.30)*

- Protection and enhancement of sinks and reservoirs through sustainable management and conservation of oceans and other marine and coastal ecosystems, wetlands, wilderness areas and other ecosystems.
- Preparation of national inventories of greenhouse gases (emissions by sources and removals by sinks); climate change related policy and economic analysis and instruments, including national plans to mitigate climate change; development of climate-change-related legislation; climate technology needs surveys and assessments; institutional capacity building.

*Environmental education/training (sector 410.81)*

- Education, training and public awareness related to climate change.

*Environmental research (sector 410.81)*

- Climate-change-mitigation related research and monitoring.
- Oceanographic and atmospheric research and monitoring.

## Policy Marker: Biodiversity

### AID TARGETING THE OBJECTIVES OF THE CONVENTION ON BIOLOGICAL DIVERSITY

Please read the general explanation of policy markers (section 2.10) before continuing.

#### **Definition**

An activity should be classified as bio-diversity-related (score Principal or Significant) if: It promotes at least one of the three objectives of the Rio convention on biodiversity: the conservation of bio-diversity, sustainable use of its components (ecosystems, species or genetic resources), or fair and equitable sharing of the benefits of the utilisation of genetic resources.

#### **Necessary Criteria**

The activity contributes to

- conservation or enhancement of ecosystems, species or genetic resources, and/or enhancement of the sustainability of their use, through in-situ or ex-situ measures, or the restoration of existing damages; **or**
- integration of biodiversity and ecosystem services concerns within recipient countries' development objectives, economic decision making and sectoral policies, through measures such as institution building, capacity development, strengthening the regulatory and policy frameworks, research, technology transfer, knowledge management and stakeholder engagement; **or**
- elimination, phasing out or reform of incentives, including subsidies, harmful to biodiversity, and provision of positive incentives for the conservation and sustainable use of biodiversity; maintenance of genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species; **or**
- fair and equitable sharing of the benefits arising from the utilization of genetic resources, including by appropriate access to these resources and by appropriate transfer of relevant technologies, as internationally agreed; **or**
- developing countries' efforts to meet their obligations under the Convention

The activity will score “main objective” if it directly and explicitly aims to achieve one or more of the above three criteria.

#### **Examples of sector and non-sector specific activities**

Typical activities take place in the sectors of:

##### *Water and sanitation (sector 140)*

- Water resources protection and rehabilitation; integrated watershed, catchments and river basin protection and management.

##### *Agriculture (sector 311)*

- Sustainable agricultural and farming practices including substitution of damaging uses and extractions by out-of-area plantations, alternative cultivation or equivalent substances; integrated pest management strategies; soil conservation; in-situ conservation of genetic resources; alternative livelihoods.

*Forestry (sector 312)*

- Combating deforestation and land degradation while maintaining or enhancing biodiversity in the affected areas.

*Fishing (sector 313)*

- Promotion of sustainable marine, coastal and inland fishing.

*Tourism (sector 332)*

- Sustainable use of sensitive environmental areas for tourism.

**Typical non-sector specific activities are:**

*Environmental policy and administrative management (sector 410.10)*

- Preparation of national bio-diversity plans, strategies and programmes; biodiversity inventories and assessments; development of legislation and regulations to protect threatened species; development of incentives, impact assessments, and policy and legislation on equitable access to the benefits of genetic resources.

*Biosphere protection (sector 410.20)*

- Establishment of protected areas, environmentally oriented zoning, land use and regional development planning.

*Biosphere protection (sector 410.20), Biodiversity (sector 410.30)*

- Protecting endangered or vulnerable species and their habitats, e.g. by promoting traditional animal husbandry or formerly cultivated/collected plants or ex-situ conservation (e.g. seed banks, zoological gardens).

*Biodiversity (sector 410.30), Environmental education/training (sector 410.81)*

- Capacity building in taxonomy, bio-diversity assessment and information management of biodiversity data; education, training and awareness-raising on bio-diversity.

*Environmental research (sector 410.82)*

- Research on ecological, socio-economic and policy issues related to biodiversity, including research on and application of knowledge of indigenous people.

*Environmental education/training (sector 410.81), Environmental research (sector 410.82)*

- Supporting development and use of approaches, methods and tools for assessment, valuation and sustaining of ecosystem services.

For further guidance, see the [Indicative table for the Rio Marker for Biodiversity](#).

**Keep in mind**

Code **410.30 Bio-diversity** requires the Policy Marker Biodiversity code 2 Main Objective



## Policy Marker: Desertification

### AID TARGETING THE OBJECTIVES OF THE FRAMEWORK CONVENTION ON CLIMATE CHANGE (UNFCCC)

Please read the general explanation of policy markers (section 2.10) before continuing.

#### Definition

An activity should be classified as desertification- related (score Principal or Significant) if: It aims at combating desertification or mitigating the effects of drought in arid, semi arid and dry sub-humid areas through prevention and/or reduction of land degradation, rehabilitation of partly degraded land, or reclamation of desertified land.

#### Necessary Criteria

The activity contributes to

- protecting or enhancing dryland ecosystems or remedying existing environmental damage; or
- integration of desertification concerns with recipient countries' development objectives through institution building, capacity development, strengthening the regulatory and policy framework, or research; or
- developing countries' efforts to meet their obligations under the Convention.

The activity will score "main objective" if it directly and explicitly relates to one or more of the above criteria, including in the context of the realisation of national, sub-regional or regional action programmes.

#### Examples of sector and non-sector specific activities

Typical activities take place in the sectors of:

##### *Agriculture (sector 311)*

- Integration of action to combat desertification and land degradation into sectoral policy, planning and programmes (e.g. agricultural and rural development policy, plans and programmes).

##### *Water and sanitation (sector 140), Forestry (sector 312)*

- Rehabilitation of land, vegetation cover, forests and water resources, conservation and sustainable management of land and water resources.

##### *Agriculture (sector 311)*

- Sustainable irrigation for both crops and livestock to reduce pressure on threatened land; alternative livelihood projects.

##### *Forestry (sector 312)*

- Development and transfer of environmentally sound traditional and local technologies, knowledge, know-how and practices to combat desertification, e.g. methods of conserving water, wood (for fuel or construction) and soil in dry areas.

**Typical non-sector specific activities are:**

*Environmental policy and administrative management (sector 410.10)*

- Preparation of strategies and action programmes to combat desertification and mitigate the effects of drought; establishment of drought early warning systems; strengthening of drought preparedness and management; observation and assessment of CCD implementation, including monitoring and evaluation of impact indicators.

*Environmental policy and administrative management (sector 410.10)*

- Measures to promote the participation of affected populations in planning and implementing sustainable resource management or improving security of land tenure.

*Environmental policy and administrative management (sector 410.10)*

- Support for population/migration policies to reduce population pressure on land.

*Environmental education/training (sector 410.81), Environmental policy and administrative management (sector 410.10)*

- Capacity building in desertification monitoring and assessment; education, training and public awareness programmes related to desertification and land degradation.

*Environmental research (sector 410.82)*

- Research on desertification and land degradation.

## Policy Marker: Democratic and Inclusive Governance

Please read the general explanation of policy markers (section 2.10) before continuing.

### **Definition**

The activity is intended to enhance fundamental elements of democratic and inclusive governance across all areas of development co-operation.

### **Necessary Criteria**

The activity is given code 2 Main Objective or code 1 Significant Objective if:

- The objectives are explicitly promoted in activity documentation; and
- The activity contains specific measures to promote one or several of the governance aspects defined as follows:

**Participatory development**, includes efforts to support inclusive participation and equal representation of citizens in decision-making processes as well as support to institutions to expand the coverage, quality and/or use of public goods and services. This includes, in particular, efforts to improve the participation of marginalised and vulnerable groups, in line with the principle of leaving no-one behind.

**Democratisation**, includes support to promote horizontal and vertical accountability, comprising efforts to improve institutional checks and balances within the state, credible elections and support to elected bodies as well as and support to citizen engagement and media.

**Good governance**, includes efforts to uphold a fair rule of law, improve transparency in the management of public affairs, and combat corruption and illicit financial flows.

**Human rights**, includes measures that directly aim to better guarantee internationally agreed civil and political rights, including the right to security and peace, freedom of expression and freedom of assembly. Also covers human rights based programming approaches that aim to expand social services.

### **Example of typical activities**

- Institutional reforms that turn governments more effective in delivering goods and services to citizens in an equitable manner.
- Institutional reforms that improve government accountability and transparency.
- Programmes that improve access to justice.
- Support to civil society organisations to improve citizen participation in governance processes.
- Support to improve the quality and integrity of electoral processes.
- Support to decentralisation processes.
- Civic education on social, economic and political rights.
- Building inclusive green cities.

- Empowering communities for climate resilience.
- Programmes that promote anti-corruption measures.
- Support to education reform programmes that turn the sector more inclusive.
- Support to multi-actor dialogue processes in various sectors (trade, agriculture, water & sanitation etc.).

**Examples of activities that do not qualify:**

- Construction of government buildings
- Technical feasibility studies or surveys

## Policy Marker: Reproductive, maternal, new-born and child health (RMNCH)

Please read the general explanation of policy markers (section 2.10) before continuing.

### **Definition**

It contributes to achieving improved maternal, new-born and child health based on the “continuum of care” concept: The "Continuum of Care" for reproductive, maternal, new-born and child health (RMNCH) implies a life-cycle approach and includes integrated service delivery for women and children from reproductive health to pre-pregnancy, delivery, the immediate postnatal period, and childhood. Such care is provided by families, households and communities as well as through inclusive outpatient services, clinics and other health facilities on district and national level. The Continuum of Care recognises that reproductive choice and safe childbirth are critical to the health of both the woman and the new-born child -and that a healthy start in life is an essential step towards a sound childhood and a productive life.

### **Criteria for eligibility**

The activity contributes to **any** one of the following:

- a) Improved access for women and children to a comprehensive, integrated package of essential health interventions and services along the continuum of care;
- b) Strengthening health systems in order to improve access to and deliver integrated high-quality RMNCH specific services;
- c) RMNCH specific workforce capacity building, ensuring skilled and motivated health workers in the right place at the right time, with the necessary infrastructure, drugs, equipment and regulations.

*Note: as good practice, in their project text, donors should indicate which of the above criteria (a-c) is addressed in their activity.*

### **Examples of typical activities**

#### **Essential interventions and services such as:**

Family planning, contraception; Antenatal, new-born, and postnatal care; Emergency obstetric and new-born care; Skilled care during childbirth at appropriate facilities; Safe abortion services (where not prohibited by law); Prevention of mother to child transmission of HIV and other STIs; Combating reproductive tract infections, reproductive health-related cancers, and other gynecological morbidities; Infertility treatment; Prevention and treatment for major childhood illnesses including acute respiratory infections and diarrhea; Improving infant and child feeding practices; Promoting exclusive breast-feeding; Providing ready-to-use therapeutic foods and key vitamins and minerals, including Vitamin A and iodized salts.

#### **Health Systems Strengthening:**

Removal of financial, social, and cultural barriers to access health care (including advocacy); Improving service delivery to RMNCH and increasing access to adequately equipped health centres;

Supporting national plans and priorities regarding RMNCH; Implementing monitoring and evaluation mechanisms; Training, retraining and deploying health workers.

**These activities contribute to the RMNCH-continuum of care through important interventions outside the health sector:**

Promotion of standards of comprehensive sexual education; Targeted food security programmes tailored to the needs of pregnant women, mothers and their children; Programmes that address most vulnerable population groups, such as internally displaced persons or ethnic minorities that suffer from displacement, with regard to their sexual and reproductive health needs; Improving access to clean water and hygienic sanitation for pregnant women, mothers and their children; Provision of maternal and child health services such as birthing kits or the dispatch of midwives and obstetricians which forms part of humanitarian aid emergency response; Collection of census data where specific development has occurred to target accurate reporting of vitals, i.e. the number of births and the number of “live” births.

## Policy marker: Research and development

Please read the general explanation of policy markers (section 2.10) before continuing.

### Definition

Research and development comprise creative and systematic work undertaken to produce new knowledge and to devise new applications of available knowledge.

### R&D can be divided into three categories:

1. Basic research: experimental or theoretical work undertaken to acquire new knowledge without any intended application.
2. Applied research: experimental or theoretical work undertaken to acquire new knowledge directed towards a specific use.
3. Experimental development: systematic work, drawing on available knowledge, undertaken to develop new or improved products or processes.

### Necessary criteria

- R&D applies to all scientific disciplines, and may involve topics such as health, education, economics, energy, climate, natural resource management and technology. It can be difficult to delimit what is defined as R&D, but as a main rule, an activity must include all the following criteria:
- Novel: aimed at new findings;
- Creative: based on original, not obvious, concepts and hypotheses;
- Uncertain: unsure about the final outcome;
- Systematic: planned and budgeted; and
- Transferable and/or reproducible: lead to results that could be reproduced.

### Examples of typical activities

- Research training (PhD, Post doc., sometimes Master level) and specific R&D-stipends;
- Research activities resulting in scientific publications;
- A review of theories;
- Knowledge synthesis (if it involves rigorous methods);
- The investigation of a new field;
- The investigation of new methods;
- The development of tests, new models or new technologies;
- Design, construction, testing and modification of prototypes;
- Elements of capacity building for research; and
- Supporting structures for R&D, such as research infrastructure.

### Examples of activities that should not be given the policy marker R&D:

- Higher education such as Master projects, unless the methods and results fulfill criteria for R&D;
- Collection of routine data, e.g. survey data;

- Routine tests;
- Studies and reports developed by the use of already existing methods and without intention to reveal unknown phenomena, relations or structures;
- Documentation, information and library services;
- Administration of research infrastructure; and
- Participation in conferences (in isolation from a research project).

For more information about R&D and examples, please see the Frascati manual:  
<http://www.oecd.org/publications/frascati-manual-2015-9789264239012-en.htm>

### **Scoring guide:**

#### **Main objective:**

Agreements where the main objective is R&D as defined above should be labelled “main objective” (code 2). Examples are:

Research (and research-based innovation) institutions, programmes and projects, such as research programmes in the Norwegian Research Council and all agreements financed by chapter post 161.71 Research.

Capacity development for higher education and research, such as NORHED projects

#### **Significant objective:**

Agreements that have a different main objective and where research is only a subcomponent should be labelled “significant objective” (code 1).

#### **None:**

R&D is not targeted

#### **Keep in mind**

DAC sector codes **11182 Educational research, 12182 Medical research, 23182 Energy research, 31182 Agricultural research, 31282 Forestry research, 31382 Fishery research, 32182 Technological research and development, 41082 Environmental research, 43082 Research/scientific institutions** require Policy Marker Research and experimental development code 2 Main objective or code 1 Significant objective.



## Policy marker: Inclusion and empowerment of persons with disabilities

Please read the general explanation of policy markers (section 2.10) before continuing.

### **Definition**

In accordance with the CRPD, persons with disabilities include those who have long-term physical, mental, intellectual or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society on an equal basis with others. Development co-operation activities are classified as being inclusive of persons with disabilities (scores Principal or Significant) if:

- They have a deliberate objective on ensuring that persons with disabilities are included, and able to share the benefits, on an equal basis to persons without disabilities.  
**or**
- If they contribute to promote, protect and ensure the full and equal enjoyment of all human rights and fundamental freedoms by all persons with disabilities, and promote respect for their inherent dignity in line with Art. 1 of the Convention on the Rights of Persons with Disabilities.  
**or**
- If they support the ratification, implementation and/or monitoring of the Convention on the Rights of Persons with Disabilities.

### **Criteria for eligibility**

Support to activities that contribute to respect, protection and fulfilment of the rights and inclusion of persons with disabilities, explicitly promoted in activity documentation through specific measures which:

- Promote and protect the equal enjoyment of all human rights by all persons with disabilities and promote respect for their inherent dignity (CRPD Art. 1).
- Ensure empowerment and accessibility for persons with disabilities to the physical, social, economic and cultural environment, to health and education and to information and communication.
- Promote social, economic or political inclusion of persons with disabilities; or develop or strengthen policies, legislation or institutions in support of effective participation in society of persons with disabilities and/or their representative organisations.

### **Examples of activities that could be marked as principal (score 2) objective include:**

- Support to inclusive education as defined by art 24 of the CRPD.
- Support to job insertion programmes inclusive of persons with disabilities.
- Support to health and social projects specifically designed to reduce the vulnerability of the persons with disabilities.
- Support to reduce architectural barriers in urban areas.

**Examples of activities that could be marked as significant (score 1) objective include:**

- A new or refurbished infrastructure project that is fully accessible to persons with disabilities.
- A local library/school that makes cultural and education material also available in a form accessible to persons with visual or hearing impairments.
- A social inclusion project that includes persons with disabilities among the target groups.

**Examples of activities that could be marked as non-targeted (score 0):**

- A programme or activity aimed at improving basic services for the poor that states that it will also reach persons with disabilities because they tend to be amongst the poorest, but does not contain specific mechanisms or activities to ensure inclusion.
- A programme establishing a segregated school for children with disabilities.

## Policy marker: Disaster risk reduction

Please read the general explanation of policy markers (section 2.10) before continuing.

### **Definition**

An activity should be classified as DRR-related (score Principal or Significant) if:

It promotes the goal and global targets\* of the Sendai Framework to achieve substantial reduction of disaster risk and losses in lives, livelihoods and health and in the economic, physical, social, cultural and environmental assets of persons, businesses, communities and countries.

### **Criteria for eligibility**

The activity contributes to:

- a. the prevention of new disaster risk, and/or
- b. the reduction of existing disaster risk, and/or
- c. the strengthening of resilience

through the implementation of integrated and inclusive economic, structural, legal, social, health, cultural, educational, environmental, technological, political and institutional measures that prevent and reduce hazard exposure and vulnerability to disaster, and increase preparedness for response and recovery with the explicit purpose of increasing human security, well-being, quality of life, resilience, and sustainable development.

The activity will score “principal objective” if it directly and explicitly contributes to at least one of the four Priorities for Action of the Sendai Framework:

- Priority 1: Understanding disaster risk.
- Priority 2: Strengthening disaster risk governance to manage disaster risk.
- Priority 3: Investing in disaster risk reduction for resilience.
- Priority 4: Enhancing disaster preparedness for effective response and to “Build Back Better” in recovery, rehabilitation and reconstruction.

### **Examples of typical activities**

- Support for design, implementation, and evaluation of strategies, policies, and measures to improve the understanding of disaster risk
- DRR considerations integrated into development policies, planning and legislation
- Fostering political commitment and community participation in DRR
- Multi-hazard risk mapping, modelling, assessments and dissemination
- Decision support tools for risk-sensitive planning
- Early warning systems with outreach to communities
- Developing knowledge, public awareness and co-operation on DRR
- Inclusion of DRR into curricula and capacity building for educators
- Disaster risk management training to communities, local authorities, and targeted sectors
- DRR considerations integrated with the climate change adaptation, social protection and environmental policies
- Legal norms for resilient infrastructure and land use planning
- Disaster financing and insurance

- Disaster preparedness planning and regular drills for enhancing response
- Protective infrastructure and equipment
- Resilient recovery planning and financing

\* The global targets of the Sendai Framework are: a) Substantially reduce global disaster mortality by 2030, aiming to lower the average per 100,000 global mortality rate in the decade 2020–2030 compared to the period 2005–2015; b) Substantially reduce the number of affected people globally by 2030, aiming to lower the average global figure per 100,000 in the decade 2020–2030 compared to the period 2005–2015; c) Reduce direct disaster economic loss in relation to global gross domestic product (GDP) by 2030; d) Substantially reduce disaster damage to critical infrastructure and disruption of basic services, among them health and educational facilities, including through developing their resilience by 2030; e) Substantially increase the number of countries with national and local disaster risk reduction strategies by 2020; f) Substantially enhance international cooperation to developing countries through adequate and sustainable support to complement their national actions for implementation of the present Framework by 2030; g) Substantially increase the availability of and access to multi-hazard early warning systems and disaster risk information and assessments to people by 2030.

#### Keep in mind

*Disaster Risk Reduction (43060)* and *Multi-hazard response preparedness (74020)* score, by definition, 2 Main objective.

## 2.11 Focus Area

**Focus area** identifies projects/programmes where certain thematic areas or groups are targeted to benefit from the agreement. An activity can have more than one focus area. If no specific area/group is targeted, leave the field blank.

### Tracking Covid-19 effort: Text in agreement title and Focus area: Covid-19

As part of a national and international need for better tracking of development assistance related to the Covid-19 pandemic, a three-level tracking system is now introduced in Norwegian aid statistics:

#### 1. Directly addressing the pandemic and its consequences

For agreements directly addressing the pandemic and its immediate and long-term consequences, please:

A. tick off Focus area: Covid-19

and

B. also make sure to include the text “Covid-19” as part of the agreement title of the agreement/relevant sub-agreement.

Only activities that would not have taken place if not for responding to Covid-19 should be marked with the keyword “Covid-19” (1B). The combination of 1A and 1B will be used quantitatively as a measure of Norwegian development assistance directly targeting Covid-19.

Examples of funding directly addressing the pandemic and its consequences:

- Contributions to support responses to the pandemic e.g. in the areas of health and infectious disease control – treatment, testing, monitoring, immunisation, awareness campaigns, hospital equipment and supplies and medical personnel.
- Contributions to specific Covid-19 appeals (i.e. emergency response), earmarked trust funds, pooled funding, country packages etc.
- Contributions to mitigate immediate consequences, for instance ensuring food security, directly linked to the pandemic (disaster prevention and preparedness in a Covid-19 context).
- Access to learning materials and other kinds of support for pupils not able to attend school during lock-down periods due to the pandemic. Example: A school feeding project to ensure that pupils receive their school meal while in lockdown, through for instance take-home meal delivery, or an online teaching project initiated as a direct consequence of the pandemic.

#### 2. Indirectly/partially addressing the pandemic and its consequences

For agreements more indirectly or partially addressing the pandemic and its immediate and long-term consequences, please solely tick off Focus area: Covid-19. This applies to programmes which would have been initiated also regardless of the pandemic, but where the programme has been fundamentally changed due to the pandemic. Please also consult point 3 defining what should not be marked.

Examples of funding indirectly addressing the pandemic and its consequences:

- Humanitarian funding not directly/solely addressing the pandemic (as opposed to specific Covid-19 appeals), but where the threat of the virus requires significant additional measures and funding.
- Increased funding to strengthen capacity of shelters/Women's centres specifically due to increased domestic violence under the pandemic.

### 3. Affected by the pandemic, but not addressing it

For agreements adversely affected by the pandemic, but not actively addressing it or its consequences, please do not tick off Focus area: Covid-19.

Examples of funding affected by the pandemic, but not addressing it (not sufficient for marking):

- The project is not addressing Covid-19. If the project upholds the same (non-pandemic related) targets but some modifications are made due to the pandemic, e.g. precautions to avoid infection or spreading infection, changes to implementation schedules due to lock-down travel restrictions, increased running costs and extra flexibility for reallocation of funds (e.g. from 10 to 20 %) etc., this is not sufficient for marking of the Covid-19 Focus area.
- An example of an agreement that should not be marked is an education project where the overall project remains unchanged, but the implementation is delayed and some of the funding is used for buying disinfectant for classrooms. However, an education agreement should be marked if the overall implementation of the project is fundamentally altered due to lockdown, and the funding is redirected towards buying equipment for online learning, producing online learning material, altering the curriculum for at home learning, etc.

### Tracking support to refugees, refugee return, IDPs and host communities

As part of an international need to provide data on six of the indicators under *the Global Compact on Refugees (GCR) indicator framework*, three new focus areas have been included in the aid statistics:

1) **Refugees and host communities**, 2) **Refugee return and reintegration** and 3) **IDPs and host communities**. **Note:** just one of the three focus areas can be registered per agreement.

#### Eligible criteria within all three focus areas

1. The *main objective* of the activity must be supporting refugees, asylum seekers, stateless persons, refugee returnees, or internally displaced persons (IDPs) and host communities, including with durable solutions.

2. For larger programmes that promote the inclusion of these groups<sup>4</sup> in socio-economic development or as beneficiaries of social services of the host communities, they must be at least 50% of the targeted beneficiaries of the programme **or** the main objective of the programme must be supporting these groups.

#### Excludes

In-donor refugee costs, support to migrants and deportation or other forcible measures to repatriate refugees. For more information, see [DCD/DAC/STAT\(2022\)18/REV2](#).

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<sup>4</sup> Refugees, asylum seekers, stateless persons, refugee returnees, or internally displaced persons (IDPs) and host communities.

### Refugees and host communities

Activities in ODA recipient countries with the objective of supporting refugee<sup>5</sup> protection, hosting and assistance arrangements, including initial reception as well as longer term sustainable development support towards integration and social service provision (e.g. integration in national social service systems and financing for these national systems), and durable solutions in the country of asylum (local integration, return support). The financing may benefit refugees, asylum seekers, stateless persons, and host communities.

### Refugee return and reintegration in the country of origin

Activities in ODA recipient countries with the objective of supporting voluntary refugee repatriation and/or reintegration in the country of origin. This includes cross-border voluntary repatriation programmes (components in the country of origin); reintegration programmes; sustainable development activities that promote the inclusion of refugee returnees in socio-economic development or as beneficiaries of social services. The financing may benefit refugee returnees and receiving communities in their countries of origin.

### IDPs and host communities

Activities in ODA recipient countries with the objective of supporting internally displaced person (IDP) protection, assistance arrangements, as well as durable solutions for IDPs. This includes:

- Assistance at the place of displacement (e.g. emergency reception, longer-term integration support);
- Support to IDP voluntary return, local integration or settlement elsewhere; and/or
- Sustainable development activities that promote the inclusion of IDPs/IDP durable solutions in socio-economic development or as beneficiaries of social services in the host communities.

The financing may benefit IDPs, host communities, and communities in areas where IDPs settle for the purpose of durable solutions.

#### Keep in mind

An activity can have more than one focus area

But – just one of the three refugee focus areas

## 2.12 Special Projects

**Special projects** are projects that are transversal in the organisation and not already reflected through a chapter/post, organisational unit (Resp.unit), agreement partner, sector code etc.

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<sup>5</sup> Refugees are persons outside their countries of origin who are in need of international protection because of feared persecution, or a serious threat to their life, physical integrity or freedom in their country of origin as a result of persecution, armed conflict, violence or serious public disorder.

## 2.13 SDG flag

The **SDG flag** should respond to the question: “*To which sustainable development goal or target does the activity aim to contribute directly?*” You can choose up to ten SDG targets for each agreement: one main target and up to nine relevant targets. For agreements that are not directed towards any of the SDGs, choose SDG 0.

The SDG flag is at target level, meaning that you must choose the SDG *target(s)* the agreement is contributing to (e.g. 1.1, 1.a, 2.1). Any SDG target can be chosen, both generic targets and means of implementation (see the full list in Appendix 2). If the agreement contributes to several targets under an SDG, flag all the relevant targets. For an agreement that contributes to an SDG goal, but *not* any of its specific targets, use target x under the relevant SDG (1.x, 2.x, etc). Target x should *only* be used when no relevant target can be found, and a short explanation must be provided.

### **Necessary Criteria for flagging an SDG target**

- The activity should directly contribute to the reported SDGs, in the short or medium term.<sup>6</sup>
- The SDG target(s) flagged should correspond to the objective(s) of the agreement; main and/or significant.
- The SDG reporting should be coherent with the policy markers and, when relevant, with other variables (sector, etc.).
- An activity with a substantial, unmitigated, detrimental effect to one or more SDGs should **not** be reported as contributing to the 2030 Agenda, regardless of its positive contributions to other SDGs. Such activities should be reported as SDG 0.

The agreement’s positive contribution to (a) SDG target(s) should be reflected in documentation of the project, such as the decision document.

### **Scoring guide**

#### **Main target**

It is *mandatory* to identify one SDG target per agreement under Main target. Here, you flag the most important SDG target; for example, the SDG target that receives the most funding.

**Note:** The variable Main target must be filled in and cannot be left blank. If your agreement is not directed towards reaching any SDG target, choose SDG 0 *No SDG focus* and provide a brief explanation in English.

#### **Other relevant targets**

It is *optional* to identify and flag additional SDG targets under Other relevant targets. You can fill in between 0 and 9 SDG targets, in addition to the Main target, that are principal or significant objectives of the agreement.

**Note:** We urge you to identify all relevant SDG targets per agreement, as this gives us an overview of all the SDG targets supported through Norwegian aid. However, if the agreement has no relevant SDG targets in addition to the Main target, leave the variable blank.

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<sup>6</sup> Choose the SDG target(s) based on an analysis at the level of outputs and/or outcomes. The SDG flag collects information on the targets that are clearly and unequivocally pursued within the perimeter and timeframe of the agreement. Development co-operation agreements can have indirect linkages with many SDGs. These SDG should not be flagged as they are, by definition, outside the perimeter of the agreement.



### Text field

The text field must *only* be filled out if you choose one of the dummies: SDG 0 or SDG target x (under goal 1-17). If you flag SDG targets (e.g. 1.1, 1.a, etc.), leave the text field blank.

If you choose SDG 0 *No SDG focus*, write a short explanation of your assessment. If you choose SDG target x (under goal 1-17), give a short explanation of how the project is contributing to the relevant SDG goal but not any of the targets. If you choose target x under several SDGs, the contribution to each goal must be explained in the text field.

#### Keep in mind

- **Main target:** Must be filled in (use SDG 0 if the project does not contribute towards the 2030 Agenda).
- **Other relevant targets:** Fill in between 0 and 9 additional SDG targets. Leave blank if the activity is not contributing to any additional SDGs.
- For SDG 0 and SDG target x (under goal 1-17), a short explanation must be provided in the text field.
- SDG 0 *No SDG focus* cannot be combined with any other SDG targets.

The SDG flag has been developed by the DAC member countries and the OECD/DAC Secretariat. The same programme can have more than one SDG target. SDG data is thus descriptive rather than quantitative and should be treated differently from DAC sector data when analysed.

### Examples on how to assess the marking on SDGs

Activities to increase school enrolment for girls directly contribute to SDG4 (education) and SDG5 (gender equality), where e.g. SDG 4.5 is the main target and 4.1 and 5.1 are other relevant targets. Higher levels of schooling for girls are likely to reduce economic vulnerability and contribute to poverty reduction. However, the contribution to SDG1 is indirect and should not be reported.

Activities to support small agri-food businesses could directly contribute to SDG8 (economic growth and employment), SDG1 (poverty) and SDG5 (gender equality), where e.g. SDG 8.3 is the main target and 1.5 and 5.1 are other relevant targets.

The improvement in the welfare of the families could in turn lead to improvements in other areas, such as SDG3 (health) or SDG4 (education). However, these contributions would be indirect and outside the perimeter of the project and should not be reported.

A fossil fuel power plant could contribute to SDG7.1 on energy access, increasing the provision of electricity and the reliability of the national grid. However, fossil fuels are detrimental to SDG13 on climate change, and cause local pollutants. The activity should not be marked for SDG7, if viable alternatives exist. If so, the agreement should be flagged with SDG0.

### FAQ

**Q: Is it possible to choose more than one SDG Main target?**

**A:** No. You can choose up to ten SDG targets. However, you can only choose one **Main target**. The other SDG targets are registered as **Other relevant targets**.

**Q: My agreement covers many sectors and purposes; how can I choose one main target?**

**A:** Just like for sector codes, you must determine which SDG target best capture the main purpose of the agreement; e.g. based on what target receives the most funding. However, you can show the other sectors and purposes under **Other relevant targets**, and all SDG targets are included in the statistics and in our reporting to the OECD.

**Q: I have a large framework agreement with a Norwegian NGO, must I code all the subunits with SDG targets?**

**A:** No, only the framework agreement. All subunits will be assigned the same value as the framework agreement. Make sure to code in a way that is representative for the agreement as a whole.

**Q: Is it possible to choose an SDG goal rather than an SDG target?**

**A:** The variable is at target level and you must choose an SDG target. However, if the agreement does not contribute to any of the targets, but does contribute to an SDG goal, you can choose target x under the relevant SDG. Note that if you choose target x, you must provide an explanation of how the agreement contributes to the SDG goal in the text field.

**Q: What if the agreement contributes to one SDG, but has negative effects on another SDG?**

**A:** If the agreement has a substantial, unmitigated, detrimental effect to one or more SDGs, it should **not** be reported as contributing to the 2030 Agenda, regardless of its positive contributions to other SDGs. Such agreements should be reported with SDG 0 *No SDG focus*.

**Q: What if the agreement contributes to more than ten SDG targets?**

**A:** If the agreement contributes to more than ten SDG targets, you must choose the ten most important ones. One tip is to make sure to flag targets under all the SDG goals the agreement is contributing to.

**Q: Should not all aid be coded as SDG 1?**

**A:** No, the SDG field collects information on the targets that are clearly and unequivocally pursued within the perimeter and during the results timeframe of the activity. For instance, higher levels of schooling for girls are likely to reduce economic vulnerability and contribute to poverty reduction. However, the contribution to SDG1 is indirect and therefore should not be reported.

**Q: What about emergency assistance? There is no SDG for that.**

**A:** Emergency assistance agreements that have a clear sectoral focus (health, education, etc.) should be coded in line with this focus. For more general humanitarian assistance agreements, we recommend seeing whether SDG targets 1.5, 11.5, 16.1 and/or 17.2 are appropriate as these targets have been found to have linkages to humanitarian assistance (e.g. SDSN 2016; UNDESA 2019).

**Q: Can I assign SDG targets to core support agreements with the UN and other multilaterals?**

**A:** Yes, the SDG flag can be assigned to all aid agreements, including core support to multilateral organisations. **Note:** Core support to multilaterals (B02) cannot be assigned policy markers.

**Q: How do I code core support to the UN and other multilaterals?**

**A:** For core support we urge you to only assign the SDGs that are clearly the focus of the multilateral organisation and that are in most cases embedded in the mission statement of the institution. For multilateral organisations that do not have a specific sector focus, we recommend SDG target 17.2 plus the SDG target(s) that the organisation focuses on for the current budgetary period.

## Coherence between SDGs and other variables

### Sector codes and SDGs

There should be coherence between sectors codes and SDGs. Agreements coded on these sector codes should most likely also be coded with these SDGs.

Infectious diseases: 12250, 12262, 12263, 13040	3.3	3.b		
RHFP: 13020, 13030, 13081	3.7	5.6		
Health personnel: 12281, 13081	3.c			
Nutrition: 12240	2.2			
Water: 14021, 14031	6.1			
Sanitation: 14022, 14032	6.2			
Solid waste: 14050	12.5			
Anti-corruption: 15113	16.5			
Peace & security: 15210, 15220, 15230, 15240, 15250, 15261	16.1			
Housing: 16030, 16040	11.1			
Internet, ICT: 22040	9.c			
Renewables: 23210, 23220, 23230, 23240, 23250, 23260, 23270	7.2	7.a	7.b	13.a
Agriculture (conditions): 31150, 31164, 31191, 31193, 31194	2.3			

### Policy markers and SDGs

There should be coherence between policy markers and SDGs. Agreements coded on these policy markers should most likely also be coded with these SDGs.

Aid to environment	14	15		
Gender equality and women's empowerment	5			
RMNCH	3	5.6		
Disaster risk reduction	1.5	2.4	11.b	
Biodiversity	14	15		
Climate change mitigation	13.a			
Climate change adaptation	13.1	13.a		
Desertification	15.3			

## Part 3. Input System

### 3.1. PTA

The PTA is a system used by Norad and the Ministry of Foreign Affairs (incl. the embassies) to catalogue the specific details of an agreement. In this section we will present the statistical variables used in the PTA. For in-depth explanations of variables, please consult relevant sections in Part 1 (relevant page numbers are shown in brackets). For questions of a technical nature, please consult the PTA manual or contact the PTA helpdesk.

#### The Details sheet

**GLO-09/001 | Test for the Statistical Classification Manual | Standard agreement**

Activities | **Details** | Statistics | Disbursement

**General**

Title in English: Test for the Statistical Classification Manual

Agreement partner: UNDP - UN Development Programme

Impl. institution: UNDP - UN Development Programme

Recipient country: GLO | Globalt Uspešiser

Agreement tag:

**Agreement period**  
2009 - 2009

**Responsible**  
Unit: AMOR | Officer: HATH

**Related agreements**

Agreement no. | Name

Reference agreement: |

Case no.: |

Agreement description: This is a test

255 characters are reported to OECD/DAC. The description should consist of an accurate and informative description (in English) of the agreements main objectives and justify the statistical coding. If the agreement has more than one partner/impl. inst. or covers more than one DAC-sector, the secondary partners/institutions/sectors not chosen in the Details/Statistics cards should be mentioned here.

**Agreement summary**

Agreement	Signed date	Estimated amount	Agreed amount
Agreement	07.01.2009		1 000 000
Total (estimated + agreed)			1 000 000

#### **A. Agreement Title (see section 1.1)**

Type a descriptive title in English (please specify sector).

Avoid non-informative titles like: "Addendum 2.", "Pilot Project" and unnecessary wording.

Do not exceed 72 characters.

#### **B. Agreement Partner (see section 1.2)**

The counterpart to the agreement. Choose a partner from the drop-down list. All agreement partners will be listed in a relevant category. If you cannot find your partner, please add a new partner by choosing Unknown. If the partner in an agreement is misspelt, found under the wrong category etc., please send an e-mail to [Grant-Helpdesk@mfa.no](mailto:Grant-Helpdesk@mfa.no).

#### **C. Implementing Institution (see section 1.3)**

The (one) institution/person/ organisation responsible for carrying out the agreement. Choose a partner from the drop-down list. All agreement partners will be listed in a relevant category. If you cannot find your partner, please add a new partner by choosing Unknown. If the partner is misspelt, found under the wrong category etc., please send an e-mail to [Grant-Helpdesk@mfa.no](mailto:Grant-Helpdesk@mfa.no).

#### **D. Recipient Country (see section 1.4)**

Will be shown automatically according to the geo-code entered when creating the agreement. If you wish to select a different country, please choose from the existing list in the PTA. Some activities benefit several aid recipients. Regional projects and programmes are reportable under the most specific available "unallocated" category, e.g. Asia Unspecified, Africa Unspecified etc.

#### **E. Agreement period (see section 1.5):**

The planned agreement period, stated in the agreement/contract between the MFA/Norad and the agreement partner. You must enter a 4-digit number, e.g. 2006, in each of the two boxes. The agreement period is available for updating in all phases, and should be updated if the agreement period is changed.

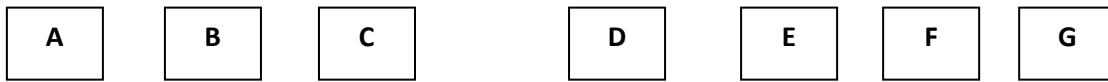
#### **F. Agreement Description: (see section 1.6)**

Type a description of the agreement in English. Do not exceed 2000 characters. The agreement description should justify the selected codes in the statistics sheet.

#### **G. Agreement Signed:**

Fill in the date the agreement was signed, in accordance with the agreement document between the MFA/Norad and the agreement partner. You may not change the date the agreement was signed.

# The Statistics sheet

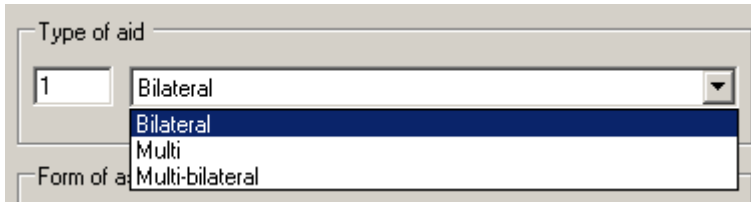


The screenshot shows a software interface with several sections:

- International codes:** Includes fields for "Type of assistance" (labeled A), "Form of assistance" (labeled B), and "Sector" (labeled C). There is an "Enter sector" button.
- Policy markers:** A list of seven markers, each with a "0" in a box and a dropdown menu set to "None":
  - Climate change
  - Trade development
  - Desertification
  - Environment
  - Gender and equality
  - Human Rights/Participatory Development/ Good Governance/ Democratisation
  - Bio-diversity
- National codes:** Includes a "Program area" dropdown menu (labeled D) showing "03 International development cooperation".
- Focus areas:** A list of checkboxes:
  - Children
  - Cluster munitions
  - HIV/AIDS
  - Indigenous
  - Landmines
  - Refugees
  - Research
  - Trafficking
- Special projects etc.:** A dropdown menu (labeled E).
- Validation:** A large empty text area (labeled F) with a "Validate" button (labeled G).

**A. Type of Assistance (see section 1.7):**

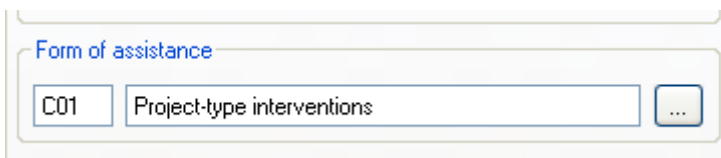
Distinguishes pure bilateral assistance from earmarked support to multilateral organisations (multi-bilateral), core support to multilateral organisations (multilateral) or triangular cooperation.



The screenshot shows a form titled "Type of aid". On the left, there is a small input box containing the number "1". To its right is a dropdown menu currently displaying "Bilateral". The dropdown menu is open, showing a list of options: "Bilateral" (highlighted in blue), "Multi", and "Multi-bilateral". Below the dropdown, the text "Form of a" is partially visible.

**B. Form of Assistance (see section 1.8):**

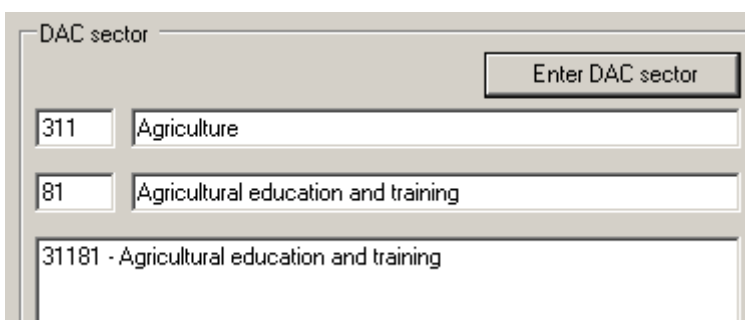
Answering the question "What form of assistance will reach the benefiting sector?" will help identify the form of assistance. Distinguishes investment projects, project/programme aid, other including commodities and supplies, and technical cooperation.



The screenshot shows a form titled "Form of assistance". On the left, there is a small input box containing the code "C01". To its right is a dropdown menu displaying "Project-type interventions". A small button with three dots is located to the right of the dropdown menu.

**C. DAC sector (see section 1.9):**

Answering the question: "Which part of the recipient's economic or social structure is meant to be strengthened by the transfer?" identifies the DAC sector. All sector codes, sub sector codes and titles are shown in the PTA. (For a complete list and full descriptions of sectors, see Appendix 1).



The screenshot shows a form titled "DAC sector". At the top right, there is a button labeled "Enter DAC sector". Below this, there are three rows of input fields. The first row has "311" in the input box and "Agriculture" in the dropdown. The second row has "81" in the input box and "Agricultural education and training" in the dropdown. The third row has "31181 - Agricultural education and training" in the input box.

**D. Policy Markers (see section 1.10):**

Identifies projects with objectives contributing to certain important issues (gender, climate change, environment etc.). Choose between Main objective, Significant objective or None.

### **E. Focus Areas (see section 1.11):**

Identifies projects where certain thematic areas or groups are targeted to benefit from the agreement (children, refugees etc.). Multiple areas/groups may be selected – tick off relevant focus areas or leave blank.

### **F. Special projects (see section 1.12)**

Projects that are transversal in the organisation and not already reflected through a chapter/post, organisational unit (Resp.unit), agreement partner, sector code etc.

### **G. Validate Statistics:**

By using the validate button, you check whether or not your statistical coding is consistent. If your coding is not correct, then this will be remarked in the validation area.

## The SDG sheet

The screenshot shows a web interface for entering SDG information. At the top, there are tabs for 'Activities', 'Details', 'Statistics', 'SDG', and 'Disbursement Details'. The 'SDG' tab is active. Below the tabs, there are two main sections:

- Section A:** Labeled 'SDG focus - Main focus - obligatory'. It contains a text input field and an 'Enter SDG' button.
- Section B:** Labeled 'SDG focus - Other relevant objective - optional'. It contains three rows, each with a text input field, an 'Enter SDG' button, and a 'Delete' button.

On the right side of the interface, there are two text areas:

- Description of SDG focus of target unallocated:** A large text area with a scroll bar, containing the instruction: 'Press "save" after entering/editing information below'.
- Information about the SDG field:** A smaller text area containing explanatory text: 'The SDG flag responds to the question: "To which sustainable development goal or target does the activity aim to contribute directly?" You can choose up to ten SDG targets for each agreement; one mandatory main target and up to nine other relevant targets. Target x (under SDG 1-17) means the agreement contributes to the goal, but not any of its specific targets. Use SDG 0 as main target if there is no SDG focus in the agreement or if it is detrimental to other SDGs. For SDG 0 and target x, fill in the text field.'

### **A. Main SDG focus**

Identifies the main SDG target the agreement is directly contributing to. Obligatory to fill in.

### **B. Other relevant objectives**

Identifies other SDG targets the agreement is directly contributing to. You can register up to nine other relevant SDGs.



## Appendix 1: [DAC sectors](#)

### 100 – SOCIAL INFRASTRUCTURE AND SERVICES

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>110</b>		<b>EDUCATION</b>	
<b>111</b>		<b>Education, level unspecified</b>	<i>The codes in this category are to be used only when level of education is unspecified or unknown (e.g. training of primary school teachers should be coded under 11220).</i>
	<b>11110</b>	Education policy and administrative management	Education sector policy, planning and programmes; aid to education ministries, administration and management systems; institution capacity building and advice; school management and governance; curriculum and materials development; unspecified education activities.
	<b>11120</b>	Education facilities and training	Educational buildings, equipment, materials; subsidiary services to education (boarding facilities, staff housing); language training; colloquia, seminars, lectures, etc.
	<b>11130</b>	Teacher training	Teacher education (where the level of education is unspecified); in-service and pre-service training; materials development.
	<b>11182</b>	Educational research	Research and studies on education effectiveness, relevance and quality; systematic evaluation and monitoring.
<b>112</b>		<b>Basic education</b>	
	<b>11220</b>	Primary education	Formal and non-formal primary education for children; all elementary and first cycle systematic instruction; provision of learning materials.
	<b>11230</b>	Basic life skills for adults	Formal and non-formal education for basic life skills for adults (adults education); literacy and numeracy training. Excludes health education (12261) and activities related to prevention of noncommunicable diseases. (123xx).
	<b>11231</b>	Basic life skills for youth	Formal and non-formal education for basic life skills for young people.
	<b>11232</b>	Primary education equivalent for adults	Formal primary education for adults.
	<b>11240</b>	Early childhood education	Formal and non-formal pre-school education.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>11250</b>	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.
	<b>11260</b>	Lower secondary education	Second cycle systematic instruction at junior level.
<b>113</b>		<b>Secondary education</b>	
	<b>11320</b>	Secondary education	Second cycle systematic instruction at senior levels.
	<b>11330</b>	Vocational training	Elementary vocational training and secondary level technical education; on-the job training; apprenticeships; including informal vocational training.
<b>114</b>		<b>Post-secondary education</b>	
	<b>11420</b>	Higher education	Degree and diploma programmes at universities, colleges and polytechnics; scholarships.
	<b>11430</b>	Advanced technical and managerial training	Professional-level vocational training programmes and in-service training.

**Note:** Sector specific education activities are to be included in the respective sectors, either in a specific education code such as Agricultural education or in a general code such as Communications policy/administrative management.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
120		<b>HEALTH</b>	
121		<b>Health, general</b>	
	12110	Health policy and administrative management	Health sector policy, planning and programmes; aid to health ministries, public health administration; institution capacity building and advice; medical insurance programmes; 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		<b>Basic health</b>	
	12220	Basic health care	Basic and primary health care programmes; paramedical and nursing care programmes; supply of drugs, medicines and vaccines related to basic health care; 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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			in support of these interventions. Use code 11250 for school feeding and 43072 for household food security.
	<b>12250</b>	Infectious disease control	Immunisation; prevention and control of infectious and parasite diseases, except malaria (12262), tuberculosis (12263), COVID-19 (12264), 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.
	<b>12261</b>	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.
	<b>12262</b>	Malaria control	Prevention and control of malaria.
	<b>12263</b>	Tuberculosis control	Immunisation, prevention and control of tuberculosis.
	<b>11264</b>	COVID-19 control	All activities related to COVID-19 control e.g. information, education and communication; testing; prevention; immunisation, treatment, care.
	<b>12281</b>	Health personnel development	Training of health staff for basic health care services.
<b>123</b>		<b>Non-communicable diseases (NCDs)</b>	
	<b>12310</b>	NCDs control, general	Programmes for the prevention and control of NCDs which cannot be broken down into the codes below.
	<b>12320</b>	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.
	<b>12330</b>	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)].
	<b>12340</b>	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,

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			alcohol and drugs (included in codes 12320 and 12330).
	<b>12350</b>	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).
	<b>12382</b>	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.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>130</b>		<b>POPULATION POLICIES/ PROGRAMMES AND REPRODUCTIVE HEALTH</b>	
	<b>13010</b>	Population policy and administrative management	Population/development policies; demographic research/analysis; reproductive health research; unspecified population activities. (Use purpose code 15190 for data on migration and refugees.)
	<b>13020</b>	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.
	<b>13030</b>	Family planning	Family planning services including counselling; information, education and communication (IEC) activities; delivery of contraceptives; capacity building and training.
	<b>13040</b>	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.
	<b>13081</b>	Personnel development for population and reproductive health	Education and training of health staff for population and reproductive health care services.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>140</b>		<b>WATER AND SANITATION</b>	
	<b>14010</b>	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).
	<b>14015</b>	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.
	<b>14020</b>	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).
	<b>14021</b>	Water supply - large systems	Potable water treatment plants; intake works; storage; water supply pumping stations; large scale transmission / conveyance and distribution systems.
	<b>14022</b>	Sanitation - large systems	Large scale sewerage including trunk sewers and sewage pumping stations; domestic and industrial waste water treatment plants.
	<b>14030</b>	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).
	<b>14031</b>	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.
	<b>14032</b>	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.)
	<b>14040</b>	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 (23065) and activities related to river transport (21040)].
	<b>14050</b>	Waste management / disposal	Municipal and industrial solid waste management, including hazardous and toxic waste; collection,

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			disposal and treatment; landfill areas; composting and reuse.
	14081	Education and training in water supply and sanitation	Education and training for sector professionals and service providers.

**Notes:**

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

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

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

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



DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
150		<b>GOVERNMENT AND CIVIL SOCIETY</b>	<i>Includes assistance to strengthen the administrative apparatus and government.</i>
151		Government and civil society, general	<b>N.B.</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.)
	15111	Public finance management	Fiscal policy and planning; support to ministries of finance; strengthening financial and managerial accountability; public expenditure management; improving financial management systems; budget drafting; inter-governmental fiscal relations, public audit, public debt. (Use code 15114 for domestic revenue mobilisation and code 33120 for customs).
	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.)
	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.)
	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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			<p>lawyers associations; professional legal education; maintenance of law and order and public safety; border management; law enforcement agencies, police, prisons and their supervision; ombudsmen; alternative dispute resolution, arbitration and mediation; legal aid and counsel; traditional, indigenous and paralegal practices that fall outside the formal legal system.</p> <p>Measures that support the improvement of legal frameworks, constitutions, laws and regulations; legislative and constitutional drafting and review; legal reform; integration of formal and informal systems of law. Public legal education; dissemination of information on entitlements and remedies for injustice; awareness campaigns.</p> <p>(Use codes 152xx for activities that are primarily aimed at supporting security system reform or undertaken in connection with post-conflict and peace building activities. Use code 15190 for capacity building in border management related to migration.)</p>
	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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			journalists. (Use codes 22010-22040 for provision of equipment and capital assistance to media.)
	<b>15160</b>	Human rights	<p>Measures to support specialised official human rights institutions and mechanisms at universal, regional, national and local levels in their statutory roles to promote and protect civil and political, economic, social and cultural rights as defined in international conventions and covenants; translation of international human rights commitments into national legislation; reporting and follow-up; human rights dialogue.</p> <p>Human rights defenders and human rights NGOs; human rights advocacy, activism, mobilisation; awareness raising and public human rights education.</p> <p>Human rights programming targeting specific groups, e.g. children, persons with disabilities, migrants, ethnic, religious, linguistic and sexual minorities, indigenous people and those suffering from caste discrimination, victims of trafficking, victims of torture.</p> <p>(Use code 15230 when in the context of a peacekeeping operation and code 15180 for ending violence against women and girls. Use code 15190 for human rights programming for refugees or migrants, including when they are victims of trafficking.</p>
	<b>15170</b>	Women's rights organisations and movements, and government institutions	Support for feminist, women-led and women's rights organisations and movements, and institutions (governmental and non-governmental) at all levels to enhance their effectiveness, influence and sustainability (activities and core funding). These organisations exist to bring about transformative change for gender equality and/or the rights of women and girls in developing countries. Their activities include agenda-setting, advocacy, policy dialogue, capacity development, awareness raising and prevention, service provision, conflict-prevention and peacebuilding, research, organising, and alliance and network building.
	<b>15180</b>	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.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			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	<p>Assistance to developing countries that facilitates the orderly, safe, regular and responsible migration and mobility of people. This includes:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• Measures to improve migrant labour recruitment systems in developing countries.</li> <li>• 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.</li> <li>• Support to effective strategies to ensure international protection and the right to asylum.</li> <li>• Support to effective strategies to ensure access to justice and assistance for displaced persons.</li> <li>• 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).</li> <li>• 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).</li> </ul> <p>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.</p>

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
152		<b>Conflict prevention and resolution, peace and security</b>	<i><b>N.B.</b> Further notes on ODA eligibility (and exclusions) of conflict, peace and security related activities are given in paragraphs 76-81 of the Directives.</i>
	15210	Security system management and reform	<p>Technical co-operation provided to parliament, government ministries, law enforcement agencies and the judiciary to assist review and reform of the security system to improve democratic governance and civilian control;</p> <p>technical co-operation provided to government to improve civilian oversight and democratic control of budgeting, management, accountability and auditing of security expenditure, including military budgets, as part of a public expenditure management programme;</p> <p>assistance to civil society to enhance its competence and capacity to scrutinise the security system so that it is managed in accordance with democratic norms and principles of accountability, transparency and good governance. [Other than in the context of an international peacekeeping operation (15230).]</p>
	15220	Civilian peace-building, conflict prevention and resolution	<p>Support for civilian activities related to peace building, conflict prevention and resolution, including capacity building, monitoring, dialogue and information exchange.</p> <p>Bilateral participation in international civilian peace missions such as those conducted by the UN Department of Political Affairs (UNDPA) or the European Union (European Security and Defence Policy), and contributions to civilian peace funds or commissions (e.g. Peacebuilding Commission, Peacebuilding thematic window of the MDG achievement fund etc.). The contributions can take the form of financing or provision of equipment or civilian or military personnel (e.g. for training civilians).</p> <p>(Use code 15230 for bilateral participation in international peacekeeping operations).</p>
	15230	Participation in international peacekeeping operations	<p>Bilateral participation in peacekeeping operations mandated or authorised by the United Nations (UN) through Security Council resolutions, and conducted by international organisations, e.g. UN, NATO, the European Union (Security and Defence Policy security-related operations), or regional groupings of developing countries.</p> <p>Direct contributions to the UN Department for Peacekeeping Operations (UNDPKO) budget are excluded from bilateral ODA (they are reportable in part as multilateral ODA, see Annex 9).</p> <p>The activities that can be reported as bilateral ODA under this code are limited to: human rights and election monitoring; reintegration of demobilised soldiers; rehabilitation of basic national infrastructure; monitoring or retraining of civil</p>

		<p>administrators and police forces; security sector reform and other rule of law-related activities; training in customs and border control procedures; advice or training in fiscal or macroeconomic stabilisation policy; repatriation and demobilisation of armed factions, and disposal of their weapons; explosive mine removal. The enforcement aspects of international peacekeeping operations are not reportable as ODA.</p> <p>ODA-eligible bilateral participation in peacekeeping operations can take the form of financing or provision of equipment or military or civilian personnel (e.g. police officers). The reportable cost is calculated as the excess over what the personnel and equipment would have cost to maintain had they not been assigned to take part in a peace operation. Costs for military contingents participating in UNDPKO peacekeeping operations are not reportable as ODA.</p> <p>International peacekeeping operations may include humanitarian-type activities (contributions to the form of equipment or personnel), as described in codes 7xxxx. These should be included under code 15230 if they are an integrated part of the activities above, otherwise they should be reported as humanitarian aid.</p> <p>NB: When using this code, indicate the name of the operation in the short description of the activity reported.</p>
<b>15240</b>	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)].
<b>15250</b>	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.
<b>15261</b>	Child soldiers (Prevention and demobilisation)	Technical co-operation provided to government – and assistance to civil society organisations – to support and apply legislation designed to prevent the recruitment of child soldiers, and to demobilise, disarm, reintegrate, repatriate and resettle (DDR) child soldiers.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>160</b>		<b>OTHER SOCIAL INFRASTRUCTURE AND SERVICES</b>	
	<b>16010</b>	Social 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.
	<b>16020</b>	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.
	<b>16030</b>	Housing policy and administrative management	Housing sector policy, planning and programmes; excluding low-cost housing and slum clearance (16040).
	<b>16040</b>	Low-cost housing	Including slum clearance.
	<b>16050</b>	Multisector aid for basic social services	Basic social services are defined to include basic education, basic health, basic nutrition, population/reproductive health and basic drinking water supply and basic sanitation.
	<b>16061</b>	Culture and recreation	Including libraries and museums.
	<b>16062</b>	Statistical capacity building	<p>All statistical activities, such as data collection, processing, dissemination and analysis; support to development and management of official statistics including demographic, social, economic, environmental and multi-sectoral statistics; statistical quality frameworks; development of human and technological resources for statistics, investments in data innovation.</p> <p>Activities related to data and statistics in the sectors 120, 130 or 150 should preferably be coded under the voluntary purpose codes 12196, 13096 and 15196. Activities with the sole purpose of monitoring development co-operation activities, including if performed by third parties, should be coded under 91010 (Administrative costs).</p>

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>16063</b>	Narcotics control	In-country and customs controls including training of the police; educational programmes and awareness campaigns to restrict narcotics traffic and in-country distribution <sup>7</sup> .
	<b>16064</b>	Social mitigation of HIV/AIDS	Special programmes to address the consequences of HIV/AIDS, e.g. social, legal and economic assistance to people living with HIV/AIDS including food security and employment; support to vulnerable groups and children orphaned by HIV/AIDS; human rights of HIV/AIDS affected people.
	<b>16070</b>	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.
	<b>16080</b>	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.

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



## 200 - ECONOMIC INFRASTRUCTURE AND SERVICES

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>210</b>		<b>TRANSPORT AND STORAGE</b>	<i>Note: Manufacturing of transport equipment should be included under code 32172.</i>
	<b>21010</b>	Transport policy and administrative management	Transport sector policy, planning and programmes; aid to transport ministries; institution capacity building and advice; unspecified transport; activities that combine road, rail, water and/or air transport. Includes prevention of road accidents. Whenever possible, report transport of goods under the sector of the good being transported.
	<b>21020</b>	Road transport	Road infrastructure, road vehicles; passenger road transport, motor passenger cars.
	<b>21030</b>	Rail transport	Rail infrastructure, rail equipment, locomotives, other rolling stock; including light rail (tram) and underground systems.
	<b>21040</b>	Water transport	Harbours and docks, harbour guidance systems, ships and boats; river and other inland water transport, inland barges and vessels.
	<b>21050</b>	Air transport	Airports, airport guidance systems, aeroplanes, aeroplane maintenance equipment.
	<b>21061</b>	Storage	Whether or not related to transportation. Whenever possible, report storage projects under the sector of the resource being stored.
	<b>21081</b>	Education and training in transport and storage	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>220</b>		<b>COMMUNICATIONS</b>	
	<b>22010</b>	Communications policy and administrative management	Communications sector policy, planning and programmes; institution capacity building and advice; including postal services development; unspecified communications activities.
	<b>22020</b>	Telecommunications	Telephone networks, telecommunication satellites, earth stations.
	<b>22030</b>	Radio/television/print media	Radio and TV links, equipment; newspapers; printing and publishing.
	<b>22040</b>	Information and communication technology (ICT)	Computer hardware and software; internet access; IT training. When sector cannot be specified.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>230</b>		<b>ENERGY GENERATION, DISTRIBUTION AND EFFICIENCY</b>	Categories 231 through 235 include both electric power plants and combined heat and power (CHP) plants. Heat-only plants, whatever the type of fuel, are reportable under category 236.  Activities relating to fuelwood/charcoal production, energy manufacturing and natural resources extraction (including oil and gas pipelines) are reportable under categories 312, 321 et 322 respectively.
<b>231</b>		<b>Energy Policy</b>	
	<b>23110</b>	Energy policy and administrative management	Energy sector policy, planning; aid to energy ministries and other governmental or non-governmental institutions for activities related to the SDG7; institution capacity building and advice; tariffs, market building, unspecified energy activities; energy activities for which a more specific code cannot be assigned.
	<b>23181</b>	Energy education/training	All levels of training not included elsewhere.
	<b>23182</b>	Energy research	Including general inventories, surveys.
	<b>23183</b>	Energy conservation and demand-side efficiency	Support for energy demand reduction, e.g. building and industry upgrades, smart grids, metering and tariffs. For clean cooking appliances use code 32174.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>232</b>		<b>Energy generation, renewable sources</b>	
	<b>23210</b>	Energy generation, renewable sources – multiple technologies	Renewable energy generation programmes that cannot be attributed to one single technology (codes 23220 through 23270 below). Fuelwood/charcoal production should be included under forestry 31261.
	<b>23220</b>	Hydro-electric power plants	Including energy generating river barges.
	<b>23230</b>	Solar energy for centralised grids	Including photo-voltaic cells, concentrated solar power systems connected to the main grid and net-metered decentralised solutions.
	<b>23231</b>	Solar energy for isolated grids and standalone systems	Solar power generation for isolated mini-grids, solar home systems (including integrated wiring and related appliances), solar lanterns distribution and commercialisation. This code refers to the power generation component only.
	<b>23232</b>	Solar energy – thermal applications	Solar solutions for indoor space and water heating (except for solar cook stoves 32174).
	<b>23240</b>	Wind energy	Wind energy for water lifting and electric power generation.
	<b>23250</b>	Marine energy	Including ocean thermal energy conversion, tidal and wave power.
	<b>23260</b>	Geothermal energy	Use of geothermal energy for generating electric power or directly as heat for agriculture, etc.
	<b>23270</b>	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.
<b>233</b>		<b>Energy generation, non-renewable sources</b>	
	<b>23310</b>	Energy generation, non-renewable sources – unspecified	Thermal power plants including when energy source cannot be determined; combined gas-coal power plants.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>23320</b>	Coal-fired electric power plants	Thermal electric power plants that use coal as the energy source.
	<b>23330</b>	Oil-fired electric power plants	Thermal electric power plants that use fuel oil or diesel fuel as the energy source.
	<b>23340</b>	Natural gas-fired electric power plants	Electric power plants that are fuelled by natural gas; related feed-in infrastructure (LNG terminals, gasifiers, pipelines to feed the plant).
	<b>23350</b>	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.
	<b>23360</b>	Non-renewable waste-fired electric power plants	Electric power plants that use non-biodegradable industrial and municipal waste as the energy source.
<b>234</b>		<b>Hybrid energy electric power plants</b>	
	<b>23410</b>	Hybrid energy electric power plants	Electric power plants that make use of both non-renewable and renewable energy sources.
<b>235</b>		<b>Nuclear energy electric power plants</b>	
	<b>23510</b>	Nuclear energy electric power plants and nuclear safety	See note regarding ODA eligibility of nuclear energy.
<b>236</b>		<b>Heating, cooling and energy distribution</b>	
	<b>23610</b>	Heat plants	Power plants which are designed to produce heat only.
	<b>23620</b>	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.
	<b>23630</b>	Electric power transmission and distribution (centralised grids)	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.
	<b>23631</b>	Electric power transmission and distribution (isolated mini-grids)	Includes village grids and other electricity distribution technologies to end users that are not connected to the main national grid. Also includes related electricity storage. This code refers to the network infrastructure only regardless of the power generation technologies.
	<b>23640</b>	Retail gas distribution	Includes urban infrastructure for the delivery of urban gas and LPG cylinder production, distribution and refill.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			Excludes gas distribution for purposes of electricity generation (23340) and pipelines (32262).
	<b>23641</b>	Retail distribution of liquid or solid fossil fuels	
	<b>23642</b>	Electric mobility infrastructures	Includes electricity or hydrogen recharging stations for private and public transport systems and related infrastructure (except for rail transport 21030).

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>240</b>		<b>BANKING AND FINANCIAL SERVICES</b>	
	<b>24010</b>	Financial policy and administrative management	Finance sector policy, planning and programmes; institution capacity building and advice; financial markets and systems.
	<b>24020</b>	Monetary institutions	Central banks.
	<b>24030</b>	Formal sector financial intermediaries	All formal sector financial intermediaries; credit lines; insurance, leasing, venture capital, etc. (except when focused on only one sector).
	<b>24040</b>	Informal/semi-formal financial intermediaries	Micro credit, savings and credit co-operatives etc.
	<b>24050</b>	Remittance facilitation, promotion and optimisation	Includes programmes aiming at reducing the sending costs of remittances.
	<b>24081</b>	Education/training in banking and financial services	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>250</b>		<b>BUSINESS AND OTHER SERVICES</b>	
	<b>25010</b>	Business 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.
	<b>25020</b>	Privatisation	When sector cannot be specified. Including general state enterprise restructuring or demonopolisation programmes; planning, programming, advice.
	<b>25030</b>	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;

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			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.
	<b>25040</b>	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.

### 300 - PRODUCTION SECTORS

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>311</b>		<b>AGRICULTURE</b>	
	<b>31110</b>	Agricultural policy and administrative management	Agricultural sector policy, planning and programmes; aid to agricultural ministries; institution capacity building and advice; unspecified agriculture.
	<b>31120</b>	Agricultural development	Integrated projects; farm development.
	<b>31130</b>	Agricultural land resources	Including soil degradation control; soil improvement; drainage of water logged areas; soil desalination; agricultural land surveys; land reclamation; erosion control, desertification control.
	<b>31140</b>	Agricultural water resources	Irrigation, reservoirs, hydraulic structures, ground water exploitation for agricultural use.
	<b>31150</b>	Agricultural inputs	Supply of seeds, fertilizers, agricultural machinery/equipment.
	<b>31161</b>	Food crop production	Including grains (wheat, rice, barley, maize, rye, oats, millet, sorghum); horticulture; vegetables; fruit and berries; other annual and perennial crops. [Use code 32161 for agro-industries.]
	<b>31162</b>	Industrial crops/export crops	Including sugar; coffee, cocoa, tea; oil seeds, nuts, kernels; fibre crops; tobacco; rubber. [Use code 32161 for agro-industries.]
	<b>31163</b>	Livestock	Animal husbandry; animal feed aid.
	<b>31164</b>	Agrarian reform	Including agricultural sector adjustment.
	<b>31165</b>	Agricultural alternative development	Projects to reduce illicit drug cultivation through other agricultural marketing and production opportunities (see code 43050 for non-agricultural alternative development).
	<b>31166</b>	Agricultural extension	Non-formal training in agriculture.
	<b>31181</b>	Agricultural education/training	
	<b>31182</b>	Agricultural research	Plant breeding, physiology, genetic resources, ecology, taxonomy, disease control, agricultural bio-technology; including livestock research (animal health, breeding and genetics, nutrition, physiology).
	<b>31191</b>	Agricultural services	Marketing policies & organisation; storage and transportation, creation of strategic reserves.



DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>31192</b>	Plant and post-harvest protection and pest control	Including integrated plant protection, biological plant protection activities, supply and management of agrochemicals, supply of pesticides, plant protection policy and legislation.
	<b>31193</b>	Agricultural financial services	Financial intermediaries for the agricultural sector including credit schemes; crop insurance.
	<b>31194</b>	Agricultural co-operatives	Including farmers' organisations.
	<b>31195</b>	Livestock/veterinary services	Animal health and management, genetic resources, feed resources.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>312</b>		<b>FORESTRY</b>	
	<b>31210</b>	Forestry policy and administrative management	Forestry sector policy, planning and programmes; institution capacity building and advice; forest surveys; unspecified forestry and agro-forestry activities.
	<b>31220</b>	Forestry development	Afforestation for industrial and rural consumption; exploitation and utilisation; erosion control, desertification control; integrated forestry projects.
	<b>31261</b>	Fuelwood/charcoal	Sustainable forestry development whose primary purpose is production of fuelwood and charcoal. Further transformation of biomass in biofuels is coded under 32174.
	<b>31281</b>	Forestry education/training	
	<b>31282</b>	Forestry research	Including artificial regeneration, genetic improvement, production methods, fertilizer, harvesting.
	<b>31291</b>	Forestry services	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>313</b>		<b>FISHING</b>	
	<b>31310</b>	Fishing policy and administrative management	Fishing sector policy, planning and programmes; institution capacity building and advice; ocean and coastal fishing; marine and freshwater fish surveys and prospecting; fishing boats/equipment; unspecified fishing activities.
	<b>31320</b>	Fishery development	Exploitation and utilisation of fisheries; fish stock protection; aquaculture; integrated fishery projects.
	<b>31381</b>	Fishery education/training	
	<b>31382</b>	Fishery research	Pilot fish culture; marine/freshwater biological research.
	<b>31391</b>	Fishery services	Fishing harbours; fish markets; fishery transport and cold storage.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>321</b>		<b>INDUSTRY</b>	
	<b>32110</b>	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.
	<b>32120</b>	Industrial development	
	<b>32130</b>	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 25030. For farm and agricultural development use code 31120.
	<b>32140</b>	Cottage industries and handicraft	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	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 (fossil fuels)	Including gas liquefaction; petroleum refineries, wholesale distribution of fossil fuels. (Use 23640 for retail distribution of gas and 23641 for retail distribution of liquid or solid fossil fuels.)
	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.
	32173	Modern biofuels manufacturing	Includes biogas, liquid biofuels and pellets for domestic and non-domestic use. Excludes raw fuelwood and charcoal (31261).
	32174	Clean cooking appliances manufacturing, market development and distribution	Includes manufacturing and distribution of efficient biomass cooking stoves, gasifiers, liquid biofuels stoves, solar stoves, gas and biogas stoves, electric stoves.
	32182	Technological research and development	Including industrial standards; quality management; metrology; testing; accreditation; certification.

**Note:** Only includes aid to production or manufacturing.  
Provision of finished products should be included under relevant sector.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>322</b>		<b>MINERAL RESOURCES AND MINING</b>	
	<b>32210</b>	Mineral/mining policy and administrative management	Mineral and mining sector policy, planning and programmes; mining legislation, mining cadastre, mineral resources inventory, information systems, institution capacity building and advice; unspecified mineral resources exploitation.
	<b>32220</b>	Mineral prospection and exploration	Geology, geophysics, geochemistry; excluding hydrogeology (14010) and environmental geology (41010), mineral extraction and processing, infrastructure, technology, economics, safety and environment management.
	<b>32261</b>	Coal	Including lignite and peat.
	<b>32262</b>	Oil and gas (upstream)	Petroleum, natural gas, condensates, liquefied petroleum gas (LPG), liquefied natural gas (LNG); including drilling and production, and oil and gas pipelines.
	<b>32263</b>	Ferrous metals	Iron and ferro-alloy metals.
	<b>32264</b>	Nonferrous metals	Aluminium, copper, lead, nickel, tin, zinc.
	<b>32265</b>	Precious metals/materials	Gold, silver, platinum, diamonds, gemstones.
	<b>32266</b>	Industrial minerals	Baryte, limestone, feldspar, kaolin, sand, gypsum, gravel, ornamental stones.
	<b>32267</b>	Fertilizer minerals	Phosphates, potash.
	<b>32268</b>	Offshore minerals	Polymetallic nodules, phosphorites, marine placer deposits.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>323</b>		<b>CONSTRUCTION</b>	
	<b>32310</b>	Construction policy and administrative management	Construction sector policy and planning; excluding construction activities within specific sectors (e.g., hospital or school construction).

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
331		<b>TRADE POLICY AND REGULATIONS AND TRADE-RELATED ADJUSTMENT</b>	
	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; tariff reforms.
	33130	Regional trade agreements (RTAs)	Support to regional trade arrangements [e.g. Southern African Development Community (SADC), Association of Southeast Asian Nations (ASEAN), Free Trade Area of the Americas (FTAA), African Caribbean Pacific/European Union (ACP/EU)], including work on technical barriers to trade and sanitary and phytosanitary measures (TBT/SPS) at regional level; elaboration of rules of origin and introduction of special and differential treatment in RTAs.
	33140	Multilateral trade negotiations	Support developing countries' effective participation in multilateral trade negotiations, including training of negotiators, assessing impacts of negotiations; accession to the World Trade Organisation (WTO) and other multilateral trade-related organisations.
	33150	Trade-related adjustment	Contributions to the government budget to assist the implementation of recipients' own trade reforms and adjustments to trade policy measures by other countries; assistance to manage shortfalls in the balance of payments due to changes in the world trading environment.
	33181	Trade education/training	Human resources development in trade not included under any of the above codes. Includes university programmes in trade.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
332		<b>TOURISM</b>	
	33210	Tourism policy and administrative management	

## 400 – MULTISECTOR/CROSS-CUTTING

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>410</b>		<b>General environmental protection</b>	<i>Covers activities concerned with conservation, protection or amelioration of the physical environment without sector allocation.</i>
	<b>41010</b>	Environmental policy and administrative management	Environmental policy, laws, regulations and economic instruments; administrative institutions and practices; environmental and land use planning and decision-making procedures; seminars, meetings; miscellaneous conservation and protection measures not specified below.
	<b>41020</b>	Biosphere protection	Air pollution control, ozone layer preservation; marine pollution control.
	<b>41030</b>	Bio-diversity	Including natural reserves and actions in the surrounding areas; other measures to protect endangered or vulnerable species and their habitats (e.g. wetlands preservation).
	<b>41040</b>	Site preservation	Applies to unique cultural landscape; including sites/objects of historical, archeological, aesthetic, scientific or educational value.
	<b>41081</b>	Environmental education/ training	
	<b>41082</b>	Environmental research	Including establishment of databases, inventories/accounts of physical and natural resources; environmental profiles and impact studies if not sector specific.
<b>430</b>		<b>Other multisector</b>	
	<b>43010</b>	Multisector aid	
	<b>43030</b>	Urban development and management	Integrated urban development projects; local development and urban management; urban infrastructure and services; municipal finances; urban environmental management; urban development and planning; urban renewal and urban housing; land information systems.
	<b>43040</b>	Rural development	Integrated rural development projects; e.g. regional development planning; promotion of decentralised and multi-sectoral competence for planning, co-ordination and management; implementation of regional development and measures (including natural reserve management); land management; land use planning; land settlement and resettlement activities [excluding resettlement of refugees and

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			internally displaced persons (72010)]; functional integration of rural and urban areas; geographical information systems.
	43050	Non-agricultural alternative development	Projects to reduce illicit drug cultivation through, for example, non-agricultural income opportunities, social and physical infrastructure (see code 31165 for agricultural alternative development).
	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.

**Note:** Sector specific environmental protection activities should be included in the respective sectors, and the environment marker checked.

Multi-sector/cross-cutting includes only environment activities not allocable by sector.



**500 – COMMODITY AID AND GENERAL PROGRAMME ASSISTANCE**

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>510</b>		<b>General budget support</b>	<i>Budget support in the form of sector-wide approaches (SWAps) should be included in the respective sectors.</i>
	<b>51010</b>	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).
<b>520</b>		<b>Developmental food aid/Food security assistance</b>	
	<b>52010</b>	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).  <i>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.</i>
<b>530</b>		<b>Other commodity assistance</b>	<i>Non-food commodity assistance (when benefiting sector not specified).</i>
	<b>53030</b>	Import support (capital goods)	Capital goods and services; lines of credit.
	<b>53040</b>	Import support (commodities)	Commodities, general goods and services, oil imports.

**600 – ACTION RELATING TO DEBT**

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>60010</b>	Action relating to debt	Actions falling outside the code headings below.
	<b>60020</b>	Debt forgiveness	
	<b>60030</b>	Relief of multilateral debt	Grants or credits to cover debt owed to multilateral financial institutions; including contributions to Heavily Indebted Poor Countries (HIPC) Trust Fund.
	<b>60040</b>	Rescheduling and refinancing	
	<b>60061</b>	Debt for development swap	Allocation of debt claims to use for development (e.g., debt for education, debt for environment).
	<b>60062</b>	Other debt swap	Where the debt swap benefits an external agent i.e. is not specifically for development purposes.
	<b>60063</b>	Debt buy-back	Purchase of debt for the purpose of cancellation.

## 700 – HUMANITARIAN AID

(Within the overall definition of ODA, humanitarian aid is assistance designed to save lives, alleviate suffering and maintain and protect human dignity during and in the aftermath of emergencies. To be classified as humanitarian, aid should be consistent with the humanitarian principles of humanity, impartiality, neutrality and independence.)

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
720		<b>Emergency Response</b>	<i>An emergency is a situation which results from man made crises and/or natural disasters.</i>
	72010	Material relief assistance and services	<p>Shelter, water, sanitation, education, health services including supply of medicines and malnutrition management, including medical nutrition management; and other nonfood relief items (including cash and voucher delivery modalities) for the benefit of crisisaffected 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).</p> <p>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.)</p>
	72011	Basic Health Care Services in Emergencies	Provision of health services (basic health services, mental health, sexual and reproductive health), medical nutritional intervention (therapeutic feeding and medical interventions for treating malnutrition) and supply of medicines for the benefit of affected people. Excludes supplemental feeding (72040).
	72012	Education in Emergencies	Support for education facilities (including restoring pre-existing essential infrastructure and school facilities), teaching, training and learning materials (including digital technologies, as appropriate) and immediate access to quality basic and primary education (including formal and non-formal education), and secondary education (including vocational training and secondary level technical education) in emergencies for the benefit of affected children and youth, particularly targeting girls and women and refugees, life skills for youth and adults, and vocational training for youth and adults.
	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 and 72011).
	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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			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		<b>Reconstruction relief and rehabilitation</b>	<i>This relates to activities during and in the aftermath of an emergency situation. Longer-term activities to improve the level of infrastructure or social services should be reported under the relevant economic and social sector codes. See also guideline on distinguishing humanitarian from sector-allocable aid.</i>
	73010	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		<b>Disaster prevention and preparedness</b>	<i>See codes 41050 and 15220 for prevention of floods and conflicts.</i>
	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.

**Distinguishing humanitarian from sector-allocable aid**

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

**910 –ADMINISTRATIVE COSTS OF DONORS**

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

**930 – REFUGEES IN DONOR COUNTRIES**

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
930	93010	Refugees/ asylum seekers in donor countries (non-sector allocable)	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months, when costs cannot be disaggregated. See section II.6 and Annex 17 (of the Reporting Directives).
	93011	Refugees/asylum seekers in donor countries – food and shelter	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months – food and shelter: <ul style="list-style-type: none"> <li>- Food and other essential temporary sustenance provisions such as clothing.</li> <li>- Temporary accommodation facilities (e.g. reception centres, containers, tent camps). In respect of buildings, only the costs of maintenance and upkeep may be reported as ODA. The cost of renting temporary accommodation facilities is eligible. (All construction costs are excluded).</li> </ul>
	93012	Refugees/asylum seekers in donor countries – training	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months – training: <ul style="list-style-type: none"> <li>- Early childhood education, primary and secondary education for children (this includes school costs but excludes vocational training), as part of temporary sustenance.</li> <li>- Language training and other ad-hoc basic training for refugees e.g. basic life skills for youth and adults (literacy and numeracy training).</li> </ul>
	93013	Refugees/asylum seekers in donor countries – health	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months: basic health care and psycho-social support for persons with specific needs e.g. unaccompanied minors, persons with disabilities, survivors of violence and torture.
	93014	Refugees/asylum seekers in donor countries – other temporary sustenance	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months: temporary

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			sustenance other than food and shelter (code 93011), training (93012) and health (93013), i.e. cash “pocket money” to cover subsistence costs and assistance in the asylum procedure: translation of documents, legal and administrative counselling, interpretation services.
	<b>93015</b>	Refugees/asylum seekers in donor countries – voluntary repatriation	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months: voluntary repatriation of refugees to a developing country during first twelve months.
	<b>93016</b>	Refugees/asylum seekers in donor countries – transport	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months: transport to the host country in the case of resettlement programmes and transport within the host country.
	<b>93017</b>	Refugees/asylum seekers in donor countries – rescue at sea	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months: rescue of refugees at sea when it is the main purpose of the operation. Only the additional costs related to the operation may be counted.
	<b>93018</b>	Refugees/asylum seekers in donor countries – administrative costs	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months: administrative costs. Only overhead costs attached to the direct provision of temporary sustenance to refugees are eligible. This includes costs of personnel assigned to provide eligible services to refugees, but does not include costs of personnel who are not involved in the direct execution of these services, e.g. management, human resources, information technology.

#### 998 – UNALLOCATED/ UNSPECIFIED

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

## Appendix 2: SDG targets

SDG	SDG target	DESCRIPTION
<b>0</b>		<b>No SDG focus</b>
	0.0	Either the agreement is not directed towards reaching any SDG goals or targets, <b>or</b> the agreement is directed towards an SDG, but has a substantial, unmitigated, detrimental effect to another SDG and is thus not sustainable.
<b>1</b>		<b>End poverty in all its forms everywhere</b>
	1.1	By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day
	1.2	By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions
	1.3	Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable
	1.4	By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance
	1.5	By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters
	1.a	Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions
	1.b	Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions
	1.X	Contributes to SDG goal 1, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 1, flag all the relevant targets.
<b>2</b>		<b>End hunger, achieve food security and improved nutrition and promote sustainable agriculture</b>
	2.1	By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round
	2.2	By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons
	2.3	By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment
	2.4	By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality
	2.5	By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed
	2.a	Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries

SDG	SDG target	DESCRIPTION
	2.b	Correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round
	2.c	Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility
	2.X	Contributes to SDG goal 2, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 2, flag all the relevant targets.
<b>3</b>		<b>Ensure healthy lives and promote well-being for all at all ages</b>
	3.1	By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births
	3.2	By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births
	3.3	By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases
	3.4	By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being
	3.5	Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol
	3.6	By 2020, halve the number of global deaths and injuries from road traffic accidents
	3.7	By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes
	3.8	Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all
	3.9	By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
	3.a	Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate
	3.b	Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all
	3.c	Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States
	3.d	Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks
	3.X	Contributes to SDG goal 3, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 3, flag all the relevant targets.
<b>4</b>		<b>Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</b>
	4.1	By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
	4.2	By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education
	4.3	By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university
	4.4	By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship



SDG	SDG target	DESCRIPTION
	4.5	By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations
	4.6	By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy
	4.7	By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development
	4.a	Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all
	4.b	By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries
	4.c	By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States
	4.X	Contributes to SDG goal 4, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 4, flag all the relevant targets.
<b>5</b>		<b>Achieve gender equality and empower all women and girls</b>
	5.1	End all forms of discrimination against all women and girls everywhere
	5.2	Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation
	5.3	Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation
	5.4	Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate
	5.5	Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life
	5.6	Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences
	5.a	Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws
	5.b	Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women
	5.c	Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels
	5.X	Contributes to SDG goal 5, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 5, flag all the relevant targets.
<b>6</b>		<b>Ensure availability and sustainable management of water and sanitation for all</b>
	6.1	By 2030, achieve universal and equitable access to safe and affordable drinking water for all
	6.2	By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations
	6.3	By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally

SDG	SDG target	DESCRIPTION
	6.4	By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity
	6.5	By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate
	6.6	By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes
	6.a	By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies
	6.b	Support and strengthen the participation of local communities in improving water and sanitation management
	6.X	Contributes to SDG goal 6, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 6, flag all the relevant targets.
<b>7</b>		<b>Ensure access to affordable, reliable, sustainable and modern energy for all</b>
	7.1	By 2030, ensure universal access to affordable, reliable and modern energy services
	7.2	By 2030, increase substantially the share of renewable energy in the global energy mix
	7.3	By 2030, double the global rate of improvement in energy efficiency
	7.a	By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology
	7.b	By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States and landlocked developing countries, in accordance with their respective programmes of support
	7.X	Contributes to SDG goal 7, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 7, flag all the relevant targets.
<b>8</b>		<b>Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</b>
	8.1	Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries
	8.2	Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors
	8.3	Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services
	8.4	Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption and Production, with developed countries taking the lead
	8.5	By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value
	8.6	By 2020, substantially reduce the proportion of youth not in employment, education or training
	8.7	Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms
	8.8	Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment
	8.9	By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products
	8.10	Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all

SDG	SDG target	DESCRIPTION
	8.a	Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-related Technical Assistance to Least Developed Countries
	8.b	By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization
	8.X	Contributes to SDG goal 8, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 8, flag all the relevant targets.
<b>9</b>		<b>Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation</b>
	9.1	Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all
	9.2	Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries
	9.3	Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets
	9.4	By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities
	9.5	Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending
	9.a	Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing States
	9.b	Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities
	9.c	Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020
	9.X	Contributes to SDG goal 9, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 9, flag all the relevant targets.
<b>10</b>		<b>Reduce inequality within and among countries</b>
	10.1	By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average
	10.2	By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status
	10.3	Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard
	10.4	Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality
	10.5	Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations
	10.6	Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions
	10.7	Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies

SDG	SDG target	DESCRIPTION
	10.a	Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with World Trade Organization agreements
	10.b	Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular least developed countries, African countries, small island developing States and landlocked developing countries, in accordance with their national plans and programmes
	10.c	By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 per cent
	10.X	Contributes to SDG goal 10, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 10, flag all the relevant targets.
<b>11</b>		<b>Make cities and human settlements inclusive, safe, resilient and sustainable</b>
	11.1	By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums
	11.2	By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
	11.3	By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries
	11.4	Strengthen efforts to protect and safeguard the world's cultural and natural heritage
	11.5	By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations
	11.6	By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management
	11.7	By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities
	11.a	Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning
	11.b	By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015–2030, holistic disaster risk management at all levels
	11.c	Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials
	11.X	Contributes to SDG goal 11, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 11, flag all the relevant targets.
<b>12</b>		<b>Ensure sustainable consumption and production patterns</b>
	12.1	Implement the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries
	12.2	By 2030, achieve the sustainable management and efficient use of natural resources
	12.3	By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses
	12.4	By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
	12.5	By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
	12.6	Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle

SDG	SDG target	DESCRIPTION
	12.7	Promote public procurement practices that are sustainable, in accordance with national policies and priorities
	12.8	By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature
	12.a	Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production
	12.b	Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products
	12.c	Rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities
	12.X	Contributes to SDG goal 12, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 12, flag all the relevant targets.
<b>13</b>		<b>Take urgent action to combat climate change and its impacts</b>
	13.1	Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries
	13.2	Integrate climate change measures into national policies, strategies and planning
	13.3	Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning
	13.a	Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible
	13.b	Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing States, including focusing on women, youth and local and marginalized communities
	13.X	Contributes to SDG goal 13, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 13, flag all the relevant targets.
<b>14</b>		<b>Conserve and sustainably use the oceans, seas and marine resources for sustainable development</b>
	14.1	By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution
	14.2	By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans
	14.3	Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels
	14.4	By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics
	14.5	By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information

SDG	SDG target	DESCRIPTION
	14.6	By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation <sup>3</sup>
	14.7	By 2030, increase the economic benefits to small island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism
	14.a	Increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular small island developing States and least developed countries
	14.b	Provide access for small-scale artisanal fishers to marine resources and markets
	14.c	Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in the United Nations Convention on the Law of the Sea, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of “The future we want”
	14.X	Contributes to SDG goal 14, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 14, flag all the relevant targets.
<b>15</b>		<b>Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss</b>
	15.1	By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements
	15.2	By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally
	15.3	By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world
	15.4	By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development
	15.5	Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species
	15.6	Promote fair and equitable sharing of the benefits arising from the utilization of genetic resources and promote appropriate access to such resources, as internationally agreed
	15.7	Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products
	15.8	By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species
	15.9	By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts
	15.a	Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems
	15.b	Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation
	15.c	Enhance global support for efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities

SDG	SDG target	DESCRIPTION
	15.X	Contributes to SDG goal 15, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 15, flag all the relevant targets.
<b>16</b>		<b>Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels</b>
	16.1	Significantly reduce all forms of violence and related death rates everywhere
	16.2	End abuse, exploitation, trafficking and all forms of violence against and torture of children
	16.3	Promote the rule of law at the national and international levels and ensure equal access to justice for all
	16.4	By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime
	16.5	Substantially reduce corruption and bribery in all their forms
	16.6	Develop effective, accountable and transparent institutions at all levels
	16.7	Ensure responsive, inclusive, participatory and representative decision-making at all levels
	16.8	Broaden and strengthen the participation of developing countries in the institutions of global governance
	16.9	By 2030, provide legal identity for all, including birth registration
	16.10	Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements
	16.a	Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime
	16.b	Promote and enforce non-discriminatory laws and policies for sustainable development
	16.X	Contributes to SDG goal 16, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 16, flag all the relevant targets.
<b>17</b>		<b>Strengthen the means of implementation and revitalize the global partnership for sustainable development</b>
	17.1	Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection
	17.2	Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of gross national income for official development assistance (ODA/GNI) to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries; ODA providers are encouraged to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries
	17.3	Mobilize additional financial resources for developing countries from multiple sources
	17.4	Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress
	17.5	Adopt and implement investment promotion regimes for least developed countries
	17.6	Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge-sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism
	17.7	Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed
	17.8	Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology
	17.9	Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the Sustainable Development Goals, including through North-South, South-South and triangular cooperation

SDG	SDG target	DESCRIPTION
	17.10	Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda
	17.11	Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020
	17.12	Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access
	17.13	Enhance global macroeconomic stability, including through policy coordination and policy coherence
	17.14	Enhance policy coherence for sustainable development
	17.15	Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development
	17.16	Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries
	17.17	Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships
	17.18	By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts
	17.19	By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries
	17.X	Contributes to SDG goal 17, but <i>not</i> any of its specific targets. Target x should only be used when no relevant target can be found. If the agreement contributes to more than one target under SDG 17, flag all the relevant targets.



## Appendix 3: [List of ODA recipients, effective for reporting on 2023 flows\\*\\*](#)

### DAC List of ODA Recipients | Effective for reporting on 2022 and 2023 flows

LEAST DEVELOPED COUNTRIES	LOW INCOME COUNTRIES (per capita GNI <= \$1,045 in 2020)	LOWER MIDDLE INCOME COUNTRIES AND TERRITORIES (per capita GNI \$1,046-\$4,095 in 2020)	UPPER MIDDLE INCOME COUNTRIES AND TERRITORIES (per capita GNI \$4,096-\$12,695 in 2020)
Afghanistan (L) Angola (LM) Bangladesh (LM) Benin (LM) Bhutan <sup>1</sup> (LM) Burkina Faso (L) Burundi (L) Cambodia (LM) Central African Republic (L) Chad (L) Comoros (LM) Democratic Republic of the Congo (L) Djibouti (LM) Eritrea (L) Ethiopia (L) Gambia (L) Guinea (L) Guinea-Bissau (L) Haiti (LM) Kiribati (LM) Lao People's Democratic Republic (LM) Lesotho (LM) Liberia (L) Madagascar (L) Malawi (L) Mali (L) Mauritania (LM) Mozambique (L) Myanmar (LM) Nepal (LM) Niger (L) Rwanda (L) Sao Tome and Principe <sup>1</sup> (LM) Senegal (LM) Sierra Leone (L) Solomon Islands <sup>1</sup> (LM) Somalia (L) South Sudan (L) Sudan (L) Tanzania (LM) Timor-Leste (LM) Togo (L) Tuvalu (UM) Uganda (L) Yemen (L) Zambia (LM)	Democratic People's Republic of Korea Syrian Arab Republic	Algeria Belize Bolivia Cabo Verde Cameroon Congo Côte d'Ivoire Egypt El Salvador Eswatini Ghana Honduras India Indonesia Iran Kenya Kyrgyzstan Micronesia Mongolia Morocco Nicaragua Nigeria Pakistan Papua New Guinea Philippines Samoa Sri Lanka Tajikistan Tokelau* Tunisia Ukraine Uzbekistan Vanuatu Viet Nam West Bank and Gaza Strip Zimbabwe	Albania Argentina Armenia Azerbaijan Belarus Bosnia and Herzegovina Botswana Brazil China (People's Republic of) Colombia Costa Rica Cuba Dominica Dominican Republic Ecuador Equatorial Guinea Fiji Gabon Georgia Grenada Guatemala Guyana Iraq Jamaica Jordan Kazakhstan Kosovo Lebanon Libya Malaysia Maldives Marshall Islands Mauritius Mexico Moldova Montenegro Montserrat* Namibia Nauru <sup>2</sup> (H) Niue* North Macedonia Palau Panama Paraguay Peru Saint Helena* Saint Lucia Saint Vincent and the Grenadines Serbia South Africa Suriname Thailand Tonga Turkey Turkmenistan Venezuela <sup>3</sup> Wallis and Futuna*

(1) General Assembly resolution A/73/L.40/Rev.1 adopted on 13 December 2018 decided that Bhutan will graduate five years after the adoption of the resolution, i.e. on 13 December 2023, and that São Tomé and Príncipe and Solomon Islands will graduate six years after the adoption of the resolution, i.e. on 13 December 2024.

(2) Nauru exceeded the high-income threshold in 2019 and 2020. In accordance with the DAC rules for revision of this List, if it remains a high income country until 2022, it will be proposed for graduation from the List in the 2023 review.

(3) Venezuela has been temporarily unclassified by the World Bank in July 2021 pending release of revised national accounts statistics. Estimated placement on the List.

\*Countries and territories not classified in World Bank income groups. Estimated placement on the List.

Note: L, LM, UM and H shown after country names refer to the latest World Bank income classifications of: LDCs and any high-income countries that have not yet met the criteria for graduation. For the World Bank's current 2021 fiscal year, low-income (L) economies are defined as those with a GNI per capita, calculated using the World Bank Atlas method, of USD 1,045 or less in 2020; lower middle-income (LM) economies are those with a GNI per capita between USD 1,046 and USD 4,095; upper middle-income (UM) economies are those with a GNI per capita between USD 4,096 and USD 12,695; high-income (H) economies are those with a GNI per capita of USD 12,696 or more. The countries and territories within the classifications of 'Low Income Countries', 'Lower Middle Income Countries and Territories', and 'Upper Middle Income Countries and Territories' exclude those that are not LDCs.

## Appendix 4: List of country codes

### EUROPE

Albania	ALB
Belarus	BLR
Bosnia-Herzegovina	BHZ
Kosovo	KOS
North Macedonia	MAK
Moldova	MDA
Montenegro	MNE
Serbia	SRB
Turkey	TUR
Ukraine	UKR
States of ex-Yugoslavia	
unspecified	YUG
Europe, regional	RER

### AFRICA

#### AFRICA, NORTH OF SAHARA

Algeria	DZA
Egypt	EGT
Libya	LBY
Morocco	MAR
Tunisia	TUN
North of Sahara, regional	NAF

#### AFRICA, SOUTH OF SAHARA

##### EASTERN AFRICA

Burundi	BDI
Comoros	COM
Djibouti	DJB
Eritrea	ERI
Ethiopia	ETH
Kenya	KEN
Madagascar	MAG
Malawi	MWI
Mauritius	MUS
Mozambique	MOZ
Rwanda	RWA
Somalia	SOM
South Sudan	SSD
Sudan	SDN
Tanzania	TAN

Uganda	UGA
Zambia	ZAM
Zimbabwe	ZIB
Eastern Africa, regional	EAF

##### MIDDLE AFRICA

Angola	AGO
Cameroon	CMR
Central African Republic	CAF
Chad	TCD
Congo, Rep.	COG
Congo, Dem. Rep.	COD
Equatorial Guinea	GNQ
Gabon	GAB
Sao Tome & Principe	STP
Middle Africa, regional	MAF

##### SOUTHERN AFRICA

Botswana	BOT
Eswatini	SWA
Lesotho	LSO
Namibia	NAM
South Africa	RSA
Southern Africa, regional	AFS

##### WESTERN AFRICA

Benin	DHY
Burkina Faso	HVO
Cape Verde	CPV
Côte d'Ivoire	CIV
Gambia	GMB
Ghana	GHA
Guinea	GIN
Guinea-Bissau	GNB
Liberia	LBR
Mali	MLI
Mauritania	MRT
Niger	NER
Nigeria	NGA
St. Helena	SHN
Senegal	SEN

Sierra Leone	SLE	Suriname	SUR
Togo	TGO	Venezuela	VEN
Western Africa, regional	WAF	South America, regional	SAM
South of Sahara, regional	SAF	America, regional	RAM
Africa, regional	RAF		
<b>AMERICAS</b>		<b>ASIA</b>	
<b>CARIBBEAN</b>		<b>MIDDLE EAST ASIA</b>	
Cuba	CUB	Iran	IRN
Dominica	DMA	Iraq	IRQ
Dominican Republic	DOM	Jordan	JOR
Grenada	GRD	Lebanon	LBN
Haiti	HTI	Palestinian admin. Areas	PAL
Jamaica	JAM	Syria	SYR
Montserrat	MSR	Yemen	YEM
St. Lucia	LCA	Middle East, regional	MEU
St. Vincent & Grenadines	VCT		
Caribbean, regional	QNB	<b>SOUTH &amp; CENTRAL ASIA</b>	
<b>CENTRAL AMERICA</b>		Afghanistan	AFG
Belize	BLZ	Armenia	ARM
Costa Rica	CRI	Azerbaijan	AZE
El Salvador	SLV	Bangladesh	BGD
Guatemala	GTM	Bhutan	BTN
Honduras	HND	Georgia	GEO
Mexico	MEX	India	IND
Nicaragua	NIC	Kazakhstan	KAZ
Panama	PAN	Kyrgyz Rep.	KGZ
Central America, regional	AMC	Maldives	MDV
Caribbean & Central America, regional	CAM	Myanmar (Burma)	MMR
<b>SOUTH AMERICA</b>		Nepal	NPL
Argentina	ARG	Pakistan	PAK
Bolivia	BOL	Sri Lanka	LKA
Brazil	BRA	Tajikistan	TJK
Colombia	COL	Turkmenistan	TKM
Ecuador	ECU	Uzbekistan	UZB
Guyana	GUY	Central Asia, regional	QRS
Paraguay	PRY	South Asia, regional	QRC
Peru	PER	South & Central Asia, regional	SAS
		<b>FAR EAST ASIA</b>	
		Cambodia	KHM
		China	CHN

Indonesia	INS
Korea, Dem.	PRK
Laos	LAO
Malaysia	MYS
Mongolia	MNG
Philippines	PHI
Thailand	THA
Timor Leste	TIM
Viet Nam	SRV
Far East Asia, regional	QRB
Asia, regional	RAS
Bilateral, unallocated	QZA

## OCEANIA

### MELANESIA

Fiji	FJI
Papua New Guinea	PNG
Solomon Islands	SLB
Vanuatu	VUT
Melanesia, regional	MEC

### MICRONESIA

Kiribati	KIR
Marshall Islands	MHL
Micronesia, Fed. Sts.	FSM
Nauru	NRU
Palau	PLW
Micronesia, regional	MIC

### POLYNESIA

Niue	NIU
Samoa	WSM
Tokelau	TKL
Tonga	TON
Tuvalu	TUV
Wallis & Futuna	WLF
Polynesia, regional	POC
Oceania, regional	QTA

## Appendix 5: List of ODA Approved International Organizations

In June each year the OECD/DAC (Development Assistance Committee) update the list of agencies whose core contributions may be reported as official development assistance (ODA), either in whole or in part. “Core contributions” means funds that are disbursed at the discretion of the agency, without earmarking from the donor.

Where donors effectively control the disposal of funds channeled through multilateral agencies, these should be reported as bilateral (and multi-bilateral) aid. This applies to contributions earmarked for specific countries, sectors or themes.

Agencies may also administer funds that are specifically directed to developing countries or development concerns. Contributions to such funds may be reported in full as ODA, regardless of whether core contributions to the agencies administering the funds are reportable as ODA. In case of doubt, members may consult the Secretariat.

For the complete list of agencies, updated yearly, see [OECD](#).