

## **Annex I. Strategic goals and objectives of the strategy for resource mobilization<sup>1</sup>**

10. Concrete activities and initiatives to achieve the following strategic goals should be developed as well as indicators to monitor the implementation of the Strategy, all within appropriate timeframes:

Goal 1: Improve information base on funding needs, gaps and priorities

1.1. To improve the existing financial information base through enhancing accuracy, consistency and delivery of existing data and improved reporting on funding needs and shortfalls for the Convention's three objectives. Funding trends could be measured through the following indicators:

(a) OECD DAC Rio markers on biodiversity;

(b) National reports of Parties;

(c) Trends in funding to GEF;

(d) Funding flows through a selected number of the large international NGOs.

1.2. To assess economic costs of the loss of biodiversity and its associated ecosystem services, of the failure to take measures to fulfill the three objectives of the Convention, and benefits of early action to reduce loss of biological diversity and its associated ecosystem services.

1.3. To improve priority-setting for guiding resource allocation to biological diversity and its associated ecosystem services.

Goal 2: Strengthen national capacity for resource utilization and mobilize domestic financial resources for the Convention's three objectives

2.1 To strengthen institutional capacities for effective resource mobilization and utilization, including strengthening capacities of relevant ministries and agencies to make the case for including biodiversity and its associated ecosystem services in discussions with donors and relevant financial institutions.

2.2. To prepare national financial plans in the context of national biodiversity strategies and action plans that can be implemented by local, national, regional and international stakeholders.

2.3 To strengthen capacity for integration of biodiversity issues and its associated ecosystem services into national and sectoral planning, and promote budgetary allocations for biological diversity and its associated ecosystem services in national and relevant sectoral budgets.

---

<sup>1</sup> <http://www.cbd.int/decision/cop/default.shtml?id=11654>

2.4. To develop and implement economic incentives that are supportive of the Convention's three objectives at local and national levels, consistent and in harmony with the other relevant international obligations.

2.5 To consider the enhancement of existing, or the establishment of new, domestic funds and funding programmes through voluntary contributions, including for official development assistance, where biodiversity is identified as a priority by developing country Parties in poverty reduction strategies, national development strategies, United Nations development assistance frameworks and other development assistance strategies, that include innovative financing instruments to achieve the Convention's three objectives.

2.6. To establish enabling conditions for private sector involvement in supporting the Convention's three objectives, including the financial sector.

Goal 3: Strengthen existing financial institutions and, promote replication and scaling-up of successful financial mechanisms and instruments

3.1. To enhance efforts in mobilizing co-financing and other modes of project financing for biological diversity.

3.2 To strive to increase official development assistance associated with biological diversity, where biodiversity is identified as a priority by developing country Parties in poverty reduction strategies, national development strategies, United Nations development assistance frameworks and other development assistance strategies and in accordance with priorities identified in national biodiversity strategies and action plans.

3.3. To mobilize public sector investments in biological diversity and its associated ecosystem services.

3.4 To establish, as appropriate, new and additional funding programmes through voluntary contributions to support the three objectives of the Convention.

3.5 To fulfil the implementation of the provisions of the Monterrey Consensus on mobilizing international and domestic funding as related to biodiversity.

3.6. To continue to support, as appropriate, domestic environmental funds as essential complements to the national biodiversity resource base.

3.7. To promote biological diversity in debt relief and conversion initiatives, including debt for-nature swaps.

Goal 4: Explore new and innovative financial mechanisms at all levels with a view to increasing funding to support the three objectives of the Convention

4.1. To promote, where applicable, schemes for payment for ecosystem services, consistent and in harmony with the Convention and other relevant international obligations.

4.2. To consider biodiversity offset mechanisms where relevant and appropriate while ensuring that they are not used to undermine unique components of biodiversity.

4.3. To explore opportunities presented by environmental fiscal reforms including innovative taxation models and fiscal incentives for achieving the three objectives of the Convention.

4.4 To explore opportunities presented by promising innovative financial mechanisms such as markets for green products, business-biodiversity partnerships and new forms of charity.

4.5. To integrate biological diversity and its associated ecosystem services in the development of new and innovative sources of international development finance, taking into account conservation costs.

4.6 To encourage the Parties to United Nations Framework Convention on Climate Change and its Kyoto Protocol to take into account biodiversity when developing any funding mechanisms for climate change.

Goal 5: Mainstream biological diversity and its associated ecosystem services in development cooperation plans and priorities including the linkage between Convention's work programmes and Millennium Development Goals

5.1. To integrate considerations on biological diversity and its associated ecosystem services into the priorities, strategies and programmes of multilateral and bilateral donor organizations, including sectoral and regional priorities, taking into account the Paris Declaration on Aid Effectiveness.

5.2 To integrate considerations on biological diversity and its associated ecosystem services in economic and development plans, strategies and budgets of developing country Parties.

5.3. To integrate effectively the three objectives of the Convention into the United Nations development system, as well as international financial institutions and development banks.

5.4. To strengthen cooperation and coordination among funding partners at the regional and subregional levels, taking into account the Paris Declaration on Aid Effectiveness.

5.5. To enhance financial, scientific, technical and technological cooperation with international organizations, non-governmental organizations, indigenous peoples' organizations and public institutions for biological diversity and its associated ecosystem services.

Goal 6: Build capacity for resource mobilization and utilization and promote South-South cooperation as a complement to necessary North-South cooperation

6.1. To build local, national and regional capacities on resource mobilization skills, financial planning and effective resource utilization and management, and support awareness raising activities.

6.2. To identify, engage and increase South-South cooperation as complement to North South cooperation to enhance technical, technological, scientific and financial cooperation.

6.3 To promote exchange of experience and good practice in financing for biological diversity.

Goal 7 Enhancing implementation of access and benefit-sharing initiatives and mechanisms in support of resource mobilization

7.1 To raise awareness and build the capacity of different stakeholders to implement access and benefit-sharing initiatives and mechanisms.

7.2 To promote exchange of experiences and good practices in access and benefit sharing.

Goal 8: Enhance the global engagement for resource mobilization in support of the achievement of the Convention's three objectives

8.1. To raise public awareness of the importance of biological diversity and the goods and services that it provides at all levels in support of resource mobilization.

## **Annex II: International Monetary Fund Classification of Expenditure by Functions of Government according to Divisions and Groups<sup>2</sup>**

7 Total expenditure

### ***701 General public services***

7011 Executive and legislative organs, financial and fiscal affairs, external affairs

7012 Foreign economic aid

7013 General services

7014 Basic research

7015 R & D General public services

7016 General public services n.e.c.

7017 Public debt transactions

7018 Transfers of a general character between different levels of government

### ***702 Defense***

7021 Military defense

7022 Civil defense

7023 Foreign military aid

7024 R & D Defense

7025 Defense n.e.c.

### ***703 Public order and safety***

7031 Police services

7032 Fire protection services

7033 Law courts

7034 Prisons

7035 R & D Public order and safety

---

<sup>2</sup> International Monetary Fund (2014). Government Finance Statistics Manual 2014, Pre-publication Draft, Table 6.12, accessed at: <http://www.imf.org/external/np/sta/gfsm/>

7036 Public order and safety n.e.c.

***704 Economic affairs***

7041 General economic, commercial, and labor affairs

7042 Agriculture, forestry, fishing, and hunting

7043 Fuel and energy

7044 Mining, manufacturing, and construction

7045 Transport

7046 Communication

7047 Other industries

7048 R & D Economic affairs

7049 Economic affairs n.e.c.

***705 Environmental protection***

7051 Waste management

7052 Waste water management

7053 Pollution abatement

7054 Protection of biodiversity and landscape

7055 R & D Environmental protection

7056 Environmental protection n.e.c.

***706 Housing and community amenities***

7061 Housing development

7062 Community development

7063 Water supply

7064 Street lighting

7065 R & D Housing and community amenities

7066 Housing and community amenities n.e.c.

**707 Health**

7071 Medical products, appliances, and equipment

7072 Outpatient services

7073 Hospital services

7074 Public health services

7075 R & D Health

7076 Health n.e.c.

**708 Recreation, culture and religion**

7081 Recreational and sporting services

7082 Cultural services

7083 Broadcasting and publishing services

7084 Religious and other community services

7085 R & D Recreation, culture, and religion

7086 Recreation, culture, and religion n.e.c.

**709 Education**

7091 Pre-primary and primary education

7092 Secondary education

7093 Postsecondary nontertiary education

7094 Tertiary education

7095 Education not definable by level

7096 Subsidiary services to education

7097 R & D Education

7098 Education n.e.c.

**710 Social protection**

7101 Sickness and disability

7102 Old age

7103 Survivors

7104 Family and children

7105 Unemployment

7106 Housing

7107 Social exclusion n.e.c.

7108 R & D Social protection

7109 Social protection n.e.c.



Annex III: OECD List of CRS purpose codes

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
110		<b>EDUCATION</b>	
111		<b>Education, unspecified level</b>	The codes in this category are to be used only when level of education is unspecified or unknown (e.g. training of primary school teachers should be coded under 11220).
	11110	Education policy and administrative management	Education sector policy, planning and programmes; aid to education ministries, administration and management systems; institution capacity building and advice; school management and governance; curriculum and materials development; unspecified education activities.
	11120	Education facilities and training	Educational buildings, equipment, materials; subsidiary services to education (boarding facilities, staff housing); language training; colloquia, seminars, lectures, etc.
	11130	Teacher training	Teacher education (where the level of education is unspecified); in-service and pre-service training; materials development.
	11182	Educational research	Research and studies on education effectiveness, relevance and quality; systematic evaluation and monitoring.
112		<b>Basic education</b>	
	11220	Primary education	Formal and non-formal primary education for children; all elementary and first cycle systematic instruction; provision of learning materials.
	11230	Basic life skills for youth and adults	Formal and non-formal education for basic life skills for young people and adults (adults education); literacy and numeracy training.
	11240	Early childhood education	Formal and non-formal pre-school education.
113		<b>Secondary education</b>	
	11320	Secondary education	Second cycle systematic instruction at both junior and senior levels.
	11330	Vocational training	Elementary vocational training and secondary level technical education; on-the job training; apprenticeships; including informal vocational training.
114		<b>Post-secondary education</b>	
	11420	Higher education	Degree and diploma programmes at universities, colleges and polytechnics; scholarships.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
120 121	11430	Advanced technical and managerial training <b>HEALTH</b> <b>Health, general</b>	Professional-level vocational training programmes and in-service training.
	12110	Health policy and administrative management	Health sector policy, planning and programmes; aid to health ministries, public health administration; institution capacity building and advice; medical insurance programmes; unspecified health activities.
	12181	Medical education/training	Medical education and training for tertiary level services.
	12182	Medical research	General medical research (excluding basic health research).
	12191	Medical services	Laboratories, specialised clinics and hospitals (including equipment and supplies); ambulances; dental services; mental health care; medical rehabilitation; control of non-infectious diseases; drug and substance abuse control [excluding narcotics traffic control (16063)].
122		<b>Basic health</b>	
	12220	Basic health care	Basic and primary health care programmes; paramedical and nursing care programmes; supply of drugs, medicines and vaccines related to basic health care.
	12230	Basic health infrastructure	District-level hospitals, clinics and dispensaries and related medical equipment; excluding specialised hospitals and clinics (12191).
	12240	Basic nutrition	Direct feeding programmes (maternal feeding, breastfeeding and weaning foods, child feeding, school feeding); determination of micro-nutrient deficiencies; provision of vitamin A, iodine, iron etc.; monitoring of nutritional status; nutrition and food hygiene education; household food security.
	12250	Infectious disease control	Immunisation; prevention and control of infectious and parasite diseases, except malaria (12262), tuberculosis (12263), HIV/AIDS and other STDs (13040). It includes diarrheal diseases, vector-borne diseases (e.g. river blindness and guinea worm), viral diseases, mycosis, helminthiasis, zoonosis, diseases by other bacteria and viruses, pediculosis, etc.
	12261	Health education	Information, education and training of the population for improving health knowledge and practices; public health and awareness campaigns; promotion of improved personal hygiene practices, including use of sanitation facilities and handwashing with soap.
	12262	Malaria control	Prevention and control of malaria.
	12263	Tuberculosis control	Immunisation, prevention and control of tuberculosis.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
130	12281	Health personnel development	Training of health staff for basic health care services.
		<b>POPULATION POLICIES/PROGRAMMES AND REPRODUCTIVE HEALTH</b>	
	13010	Population policy and administrative management	Population/development policies; census work, vital registration; migration data; demographic research/analysis; reproductive health research; unspecified population activities.
	13020	Reproductive health care	Promotion of reproductive health; prenatal and postnatal care including delivery; prevention and treatment of infertility; prevention and management of consequences of abortion; safe motherhood activities.
	13030	Family planning	Family planning services including counselling; information, education and communication (IEC) activities; delivery of contraceptives; capacity building and training.
	13040	STD control including HIV/AIDS	All activities related to sexually transmitted diseases and HIV/AIDS control e.g. information, education and communication; testing; prevention; treatment, care.
140	13081	Personnel development for population and reproductive health	Education and training of health staff for population and reproductive health care services.
		<b>WATER AND SANITATION</b>	
	14010	Water sector policy and administrative management	Water sector policy and governance, including legislation, regulation, planning and management as well as transboundary management of water; institutional capacity development; activities supporting the Integrated Water Resource Management approach (IWRM: see box below).
	14015	Water resources conservation (including data collection)	Collection and usage of quantitative and qualitative data on water resources; creation and sharing of water knowledge; conservation and rehabilitation of inland surface waters (rivers, lakes etc.), ground water and coastal waters; prevention of water contamination.
	14020	Water supply and sanitation - large systems	Programmes where components according to 14021 and 14022 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply [14021], sanitation [14022], and hygiene [12261].

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	14021	Water supply - large systems	Potable water treatment plants; intake works; storage; water supply pumping stations; large scale transmission / conveyance and distribution systems.
	14022	Sanitation - large systems	Large scale sewerage including trunk sewers and sewage pumping stations; domestic and industrial waste water treatment plants.
	14030	Basic drinking water supply and basic sanitation	Programmes where components according to 14031 and 14032 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply [14031], sanitation [14032], and hygiene [12261].
	14031	Basic drinking water supply	Rural water supply schemes using handpumps, spring catchments, gravity-fed systems, rainwater collection and fog harvesting, storage tanks, small distribution systems typically with shared connections/points of use. Urban schemes using handpumps and local neighbourhood networks including those with shared connections.
	14032	Basic sanitation	Latrines, on-site disposal and alternative sanitation systems, including the promotion of household and community investments in the construction of these facilities. (Use code 12261 for activities promoting improved personal hygiene practices.)
	14040	River basins' development	Infrastructure focused integrated river basin projects and related institutional activities; river flow control; dams and reservoirs [excluding dams primarily for irrigation (31140) and hydropower (23065) and activities related to river transport (21040)].
	14050	Waste management / disposal	Municipal and industrial solid waste management, including hazardous and toxic waste; collection, disposal and treatment; landfill areas; composting and reuse.
	14081	Education and training in water supply and sanitation	Education and training for sector professionals and service providers.
150		<b>GOVERNMENT AND CIVIL SOCIETY</b>	
151		<b>Government and civil society, general</b>	N.B. Use code 51010 for general budget support.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>15110</b>	Public sector policy and administrative management	Institution-building assistance to strengthen core public sector management systems and capacities. This includes macro-economic and other policy management, co-ordination, planning and reform; human resource management; organisational development; civil service reform; e-government; development planning, monitoring and evaluation; support to ministries involved in aid co-ordination; other ministries and government departments when sector cannot be specified. (Use specific sector codes for development of systems and capacities in sector ministries.)
	<b>15111</b>	Public management finance	Fiscal policy and planning; support to ministries of finance; strengthening financial and managerial accountability; public expenditure management; improving financial management systems; tax policy and administration; budget drafting; inter-governmental fiscal relations, public audit, public debt. (Use code 33120 for customs.)
	<b>15112</b>	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.)
	<b>15113</b>	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.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	15130	Legal and judicial development	<p>Support to institutions, systems and procedures of the justice sector, both formal and informal; support to ministries of justice, the interior and home affairs; judges and courts; legal drafting services; bar and lawyers associations; professional legal education; maintenance of law and order and public safety; border management; law enforcement agencies, police, prisons and their supervision; ombudsmen; alternative dispute resolution, arbitration and mediation; legal aid and counsel; traditional, indigenous and paralegal practices that fall outside the formal legal system.</p> <p>Measures that support the improvement of legal frameworks, constitutions, laws and regulations; legislative and constitutional drafting and review; legal reform; integration of formal and informal systems of law.</p> <p>Public legal education; dissemination of information on entitlements and remedies for injustice; awareness campaigns.</p> <p>(Use codes 152xx for activities that are primarily aimed at supporting security system reform or undertaken in connection with post-conflict and peace building activities.)</p>
	15150	Democratic participation and civil society	<p>Support to the exercise of democracy and diverse forms of participation of citizens beyond elections (15151); direct democracy instruments such as referenda and citizens' initiatives; support to organisations to represent and advocate for their members, to monitor, engage and hold governments to account, and to help citizens learn to act in the public sphere; curricula and teaching for civic education at various levels. (This purpose code is restricted to activities targeting governance issues. When assistance to civil society is for non-governance purposes use other appropriate purpose codes.)</p>
	15151	Elections	<p>Electoral management bodies and processes, election observation, voters' education. (Use code 15230 when in the context of an international peacekeeping operation.)</p>

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
152	15152	Legislatures and political parties	Assistance to strengthen key functions of legislatures/ parliaments including subnational assemblies and councils (representation; oversight; legislation), such as improving the capacity of legislative bodies, improving legislatures' committees and administrative procedures; research and information management systems; providing training programmes for legislators and support personnel. Assistance to political parties and strengthening of party systems.
	15153	Media and free flow of information	Activities that support free and uncensored flow of information on public issues; activities that increase the editorial and technical skills and the integrity of the print and broadcast media, e.g. training of journalists. (Use codes 22010-22040 for provision of equipment and capital assistance to media.)
	15160	Human rights	<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 an international peacekeeping operation)</p>
	15170	Women's equality and institutions	Support for institutions and organisations (governmental and non-governmental) working for gender equality and women's empowerment.
		<b>Conflict prevention and resolution, peace and security</b>	N.B. <i>Further notes on ODA eligibility (and exclusions) of conflict, peace and security related activities are given in paragraphs 41-46 of the DAC Statistical Reporting Directives.</i>

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



DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>15230</b>	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. Direct contributions to the UN Department for Peacekeeping Operations (UNDPKO) budget are excluded from bilateral ODA (they are reportable in part as multilateral ODA, see Annex 2 of DAC Directives). The activities that can be reported as bilateral ODA under this code are limited to: human rights and election monitoring; reintegration of demobilised soldiers; rehabilitation of basic national infrastructure; monitoring or retraining of civil administrators and police forces; security sector reform and other rule of law-related activities; training in customs and border control procedures; advice or training in fiscal or macroeconomic stabilisation policy; repatriation and demobilisation of armed factions, and disposal of their weapons; explosive mine removal. The enforcement aspects of international peacekeeping operations are not reportable as ODA. ODA-eligible bilateral participation in peacekeeping operations can take the form of financing or provision of equipment or military or civilian personnel (e.g. police officers). The reportable cost is calculated as the excess over what the personnel and equipment would have cost to maintain had they not been assigned to take part in a peace operation. International peacekeeping operations may include humanitarian-type activities (contributions to the form of equipment or personnel), as described in paragraphs 184 and 185 of DAC Directives. These should be included under code 15230 if they are an integrated part of the activities above, otherwise they should be reported as humanitarian aid. NB: When using this code, indicate the name of the operation in the short description of the activity reported.</p>
	<b>15240</b>	Reintegration and SALW control	<p>Reintegration of demobilised military personnel into the economy; conversion of production facilities from military to civilian outputs; technical co-operation to control, prevent and/or reduce the proliferation of small arms and light weapons (SALW) – see para. 45 of the DAC Statistical Reporting Directives for definition of SALW activities covered. [Other than in the context of an international peacekeeping operation (15230) or child soldiers (15261)].</p>

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
160	15250	Removal of land mines and explosive remnants of war	All activities related to land mines and explosive remnants of war which have benefits to developing countries as their main objective, including removal of land mines and explosive remnants of war, and stockpile destruction for developmental purposes [other than in the context of an international peacekeeping operation (15230)]; risk education and awareness raising; rehabilitation, reintegration and assistance to victims, and research and development on demining and clearance. Only activities for civilian purposes are ODA-eligible.
	15261	Child soldiers (Prevention and demobilisation)	Technical co-operation provided to government – and assistance to civil society organisations – to support and apply legislation designed to prevent the recruitment of child soldiers, and to demobilise, disarm, reintegrate, repatriate and resettle (DDR) child soldiers.
		<b>OTHER SOCIAL INFRASTRUCTURE AND SERVICES</b>	
	16010	Social/ welfare services	Social legislation and administration; institution capacity building and advice; social security and other social schemes; special programmes for the elderly, orphans, the disabled, street children; social dimensions of structural adjustment; unspecified social infrastructure and services, including consumer protection.
	16020	Employment policy and administrative management	Employment policy and planning; labour law; labour unions; institution capacity building and advice; support programmes for unemployed; employment creation and income generation programmes; occupational safety and health; combating child labour.
	16030	Housing policy and administrative management	Housing sector policy, planning and programmes; excluding low-cost housing and slum clearance (16040).
	16040	Low-cost housing	Including slum clearance.
	16050	Multisector aid for basic social services	Basic social services are defined to include basic education, basic health, basic nutrition, population/reproductive health and basic drinking water supply and basic sanitation.
	16061	Culture and recreation	Including libraries and museums.
	16062	Statistical capacity building	Both in national statistical offices and any other government ministries.
	16063	Narcotics control	In-country and customs controls including training of the police; educational programmes and awareness campaigns to restrict narcotics traffic and in-country distribution.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	16064	Social mitigation of HIV/AIDS	Special programmes to address the consequences of HIV/AIDS, e.g. social, legal and economic assistance to people living with HIV/AIDS including food security and employment; support to vulnerable groups and children orphaned by HIV/AIDS; human rights of HIV/AIDS affected people.
210		<b>TRANSPORT AND STORAGE</b>	Note: Manufacturing of transport equipment should be included under code 32172.
	21010	Transport policy and administrative management	Transport sector policy, planning and programmes; aid to transport ministries; institution capacity building and advice; unspecified transport; activities that combine road, rail, water and/or air transport.
	21020	Road transport	Road infrastructure, road vehicles; passenger road transport, motor passenger cars.
	21030	Rail transport	Rail infrastructure, rail equipment, locomotives, other rolling stock; including light rail (tram) and underground systems.
	21040	Water transport	Harbours and docks, harbour guidance systems, ships and boats; river and other inland water transport, inland barges and vessels.
	21050	Air transport	Airports, airport guidance systems, aeroplanes, aeroplane maintenance equipment.
	21061	Storage	Whether or not related to transportation.
	21081	Education and training in transport and storage	
220		<b>COMMUNICATION</b>	
	22010	Communications policy and administrative management	Communications sector policy, planning and programmes; institution capacity building and advice; including postal services development; unspecified communications activities.
	22020	Telecommunications	Telephone networks, telecommunication satellites, earth stations.
	22030	Radio/television/print media	Radio and TV links, equipment; newspapers; printing and publishing.
	22040	Information and communication technology (ICT)	Computer hardware and software; internet access; IT training. When sector cannot be specified.
230		<b>ENERGY GENERATION AND SUPPLY</b>	
	23010	Energy policy and administrative management	Energy sector policy, planning and programmes; aid to energy ministries; institution capacity building and advice; unspecified energy activities including energy conservation.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
240	23020	Power generation/non-renewable sources	Thermal power plants including when heat source cannot be determined; combined gas-coal power plants.
	23030	Power generation/renewable sources	Including policy, planning, development programmes, surveys and incentives. Fuelwood/ charcoal production should be included under forestry (31261).
	23040	Electrical transmission/distribution	Distribution from power source to end user; transmission lines.
	23050	Gas distribution	Delivery for use by ultimate consumer.
	23061	Oil-fired power plants	Including diesel power plants.
	23062	Gas-fired power plants	
	23063	Coal-fired power plants	
	23064	Nuclear power plants	Including nuclear safety.
	23065	Hydro-electric power plants	Including power-generating river barges.
	23066	Geothermal energy	
	23067	Solar energy	Including photo-voltaic cells, solar thermal applications and solar heating.
	23068	Wind power	Wind energy for water lifting and electric power generation.
	23069	Ocean power	Including ocean thermal energy conversion, tidal and wave power.
	23070	Biomass	Densification technologies and use of biomass for direct power generation including biogas, gas obtained from sugar cane and other plant residues, anaerobic digesters.
	23081	Energy education/training	Applies to all energy sub-sectors; all levels of training.
	23082	Energy research	Including general inventories, surveys.
		<b>BANKING AND FINANCIAL SERVICES</b>	
	24010	Financial policy and administrative management	Finance sector policy, planning and programmes; institution capacity building and advice; financial markets and systems.
	24020	Monetary institutions	Central banks.
	24030	Formal sector financial intermediaries	All formal sector financial intermediaries; credit lines; insurance, leasing, venture capital, etc. (except when focused on only one sector).
	24040	Informal/semi-formal financial intermediaries	Micro credit, savings and credit co-operatives etc.
	24081	Education/training in banking and financial services	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
250		<b>BUSINESS AND OTHER SERVICES</b>	
	25010	Business support services and institutions	Support to trade and business associations, chambers of commerce; legal and regulatory reform aimed at improving business and investment climate; private sector institution capacity building and advice; trade information; public-private sector networking including trade fairs; e-commerce. Where sector cannot be specified: general support to private sector enterprises (in particular, use code 32130 for enterprises in the industrial sector).
	25020	Privatisation	When sector cannot be specified. Including general state enterprise restructuring or demonopolisation programmes; planning, programming, advice.
311		<b>AGRICULTURE</b>	
	31110	Agricultural policy and administrative management	Agricultural sector policy, planning and programmes; aid to agricultural ministries; institution capacity building and advice; unspecified agriculture.
	31120	Agricultural development	Integrated projects; farm development.
	31130	Agricultural land resources	Including soil degradation control; soil improvement; drainage of water logged areas; soil desalination; agricultural land surveys; land reclamation; erosion control, desertification control.
	31140	Agricultural water resources	Irrigation, reservoirs, hydraulic structures, ground water exploitation for agricultural use.
	31150	Agricultural inputs	Supply of seeds, fertilizers, agricultural machinery/equipment.
	31161	Food crop production	Including grains (wheat, rice, barley, maize, rye, oats, millet, sorghum); horticulture; vegetables; fruit and berries; other annual and perennial crops. [Use code 32161 for agro-industries.]
	31162	Industrial crops/export crops	Including sugar; coffee, cocoa, tea; oil seeds, nuts, kernels; fibre crops; tobacco; rubber. [Use code 32161 for agro-industries.]
	31163	Livestock	Animal husbandry; animal feed aid.
	31164	Agrarian reform	Including agricultural sector adjustment.
	31165	Agricultural alternative development	Projects to reduce illicit drug cultivation through other agricultural marketing and production opportunities (see code 43050 for non-agricultural alternative development).
	31166	Agricultural extension	Non-formal training in agriculture.
	31181	Agricultural education/training	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
312	31182	Agricultural research	Plant breeding, physiology, genetic resources, ecology, taxonomy, disease control, agricultural bio-technology; including livestock research (animal health, breeding and genetics, nutrition, physiology).
	31191	Agricultural services	Marketing policies & organisation; storage and transportation, creation of strategic reserves.
	31192	Plant and post-harvest protection and pest control	Including integrated plant protection, biological plant protection activities, supply and management of agrochemicals, supply of pesticides, plant protection policy and legislation.
	31193	Agricultural financial services	Financial intermediaries for the agricultural sector including credit schemes; crop insurance.
	31194	Agricultural co-operatives	Including farmers' organisations.
	31195	Livestock/veterinary services	Animal health and management, genetic resources, feed resources.
		<b>FORESTRY</b>	
	31210	Forestry policy and administrative management	Forestry sector policy, planning and programmes; institution capacity building and advice; forest surveys; unspecified forestry and agro-forestry activities.
	31220	Forestry development	Afforestation for industrial and rural consumption; exploitation and utilisation; erosion control, desertification control; integrated forestry projects.
	31261	Fuelwood/charcoal	Forestry development whose primary purpose is production of fuelwood and charcoal.
313	31281	Forestry education/training	
	31282	Forestry research	Including artificial regeneration, genetic improvement, production methods, fertilizer, harvesting.
	31291	Forestry services	
		<b>FISHING</b>	
	31310	Fishing policy and administrative management	Fishing sector policy, planning and programmes; institution capacity building and advice; ocean and coastal fishing; marine and freshwater fish surveys and prospecting; fishing boats/equipment; unspecified fishing activities.
	31320	Fishery development	Exploitation and utilisation of fisheries; fish stock protection; aquaculture; integrated fishery projects.
	31381	Fishery education/training	
	31382	Fishery research	Pilot fish culture; marine/freshwater biological research.
	31391	Fishery services	Fishing harbours; fish markets; fishery transport and cold storage.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
321		<b>INDUSTRY</b>	
	32110	Industrial policy and administrative management	Industrial sector policy, planning and programmes; institution capacity building and advice; unspecified industrial activities; manufacturing of goods not specified below.
	32120	Industrial development	
	32130	Small and medium-sized enterprises (SME) development	Direct support to the development of small and medium-sized enterprises in the industrial sector, including accounting, auditing and advisory services.
	32140	Cottage industries and handicraft	
	32161	Agro-industries	Staple food processing, dairy products, slaughter houses and equipment, meat and fish processing and preserving, oils/fats, sugar refineries, beverages/tobacco, animal feeds production.
	32162	Forest industries	Wood production, pulp/paper production.
	32163	Textiles, leather and substitutes	Including knitting factories.
	32164	Chemicals	Industrial and non-industrial production facilities; includes pesticides production.
	32165	Fertilizer plants	
	32166	Cement/lime/plaster	
	32167	Energy manufacturing	
	32168	Pharmaceutical production	Medical equipment/supplies; drugs, medicines, vaccines; hygienic products.
	32169	Basic metal industries	Iron and steel, structural metal production.
	32170	Non-ferrous metal industries	
	32171	Engineering	Manufacturing of electrical and non-electrical machinery, engines/turbines.
	32172	Transport equipment industry	Shipbuilding, fishing boats building; railroad equipment; motor vehicles and motor passenger cars; aircraft; navigation/guidance systems.
	32182	Technological research and development	Including industrial standards; quality management; metrology; testing; accreditation; certification.
322		<b>MINERAL RESOURCES AND MINING</b>	
	32210	Mineral/mining policy and administrative management	Mineral and mining sector policy, planning and programmes; mining legislation, mining cadastre, mineral resources inventory, information systems, institution capacity building and advice; unspecified mineral resources exploitation.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
323	32220	Mineral prospection and exploration	Geology, geophysics, geochemistry; excluding hydrogeology (14010) and environmental geology (41010), mineral extraction and processing, infrastructure, technology, economics, safety and environment management.
	32261	Coal	Including lignite and peat.
	32262	Oil and gas	Petroleum, natural gas, condensates, liquefied petroleum gas (LPG), liquefied natural gas (LNG); including drilling and production.
	32263	Ferrous metals	Iron and ferro-alloy metals.
	32264	Nonferrous metals	Aluminium, copper, lead, nickel, tin, zinc.
	32265	Precious metals/materials	Gold, silver, platinum, diamonds, gemstones.
	32266	Industrial minerals	Baryte, limestone, feldspar, kaolin, sand, gypsym, gravel, ornamental stones.
	32267	Fertilizer minerals	Phosphates, potash.
	32268	Offshore minerals	Polymetallic nodules, phosphorites, marine placer deposits.
	<b>CONSTRUCTION</b>		
331	32310	Construction policy and administrative management	Construction sector policy and planning; excluding construction activities within specific sectors (e.g., hospital or school construction).
	<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.



DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>33130</b>	Regional trade agreements (RTAs)	Support to regional trade arrangements [e.g. Southern African Development Community (SADC), Association of Southeast Asian Nations (ASEAN), Free Trade Area of the Americas (FTAA), African Caribbean Pacific/European Union (ACP/EU)], 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.
	<b>33140</b>	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.
	<b>33150</b>	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.
	<b>33181</b>	Trade education/training	Human resources development in trade not included under any of the above codes. Includes university programmes in trade.
<b>332</b>		<b>TOURISM</b>	
	<b>33210</b>	Tourism policy and administrative management	
<b>400</b>		<b>MULTISECTOR/CROSS-CUTTING</b>	
<b>410</b>		<b>General environmental protection</b>	Non-sector specific.
	<b>41010</b>	Environmental policy and administrative management	Environmental policy, laws, regulations and economic instruments; administrative institutions and practices; environmental and land use planning and decision-making procedures; seminars, meetings; miscellaneous conservation and protection measures not specified below.
	<b>41020</b>	Biosphere protection	Air pollution control, ozone layer preservation; marine pollution control.
	<b>41030</b>	Bio-diversity	Including natural reserves and actions in the surrounding areas; other measures to protect endangered or vulnerable species and their habitats (e.g. wetlands preservation).
	<b>41040</b>	Site preservation	Applies to unique cultural landscape; including sites/objects of historical, archeological, aesthetic, scientific or educational value.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
430	41050	Flood prevention/control	Floods from rivers or the sea; including sea water intrusion control and sea level rise related activities.
	41081	Environmental education/ training	
	41082	Environmental research	Including establishment of databases, inventories/accounts of physical and natural resources; environmental profiles and impact studies if not sector specific.
		<b>Other multisector</b>	
	43010	Multisector aid	
	43030	Urban development and management	Integrated urban development projects; local development and urban management; urban infrastructure and services; municipal finances; urban environmental management; urban development and planning; urban renewal and urban housing; land information systems.
	43040	Rural development	Integrated rural development projects; e.g. regional development planning; promotion of decentralised and multi-sectoral competence for planning, co-ordination and management; implementation of regional development and measures (including natural reserve management); land management; land use planning; land settlement and resettlement activities [excluding resettlement of refugees and internally displaced persons (72010)]; functional integration of rural and urban areas; geographical information systems.
	43050	Non-agricultural alternative development	Projects to reduce illicit drug cultivation through, for example, non-agricultural income opportunities, social and physical infrastructure (see code 31165 for agricultural alternative development).
	43081	Multisector education/training	Including scholarships.
	43082	Research/scientific institutions	When sector cannot be identified.
500		<b>COMMODITY AID AND GENERAL PROGRAMME ASSISTANCE</b>	Note: Sector specific programme assistance is to be included in the respective sectors, using the sector programme flag if appropriate.
510		<b>General budget support</b>	Budget support in the form of sector-wide approaches (SWAps) should be included in the respective sectors.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
520	51010	General budget support	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>Developmental aid/Food assistance</b>	
		<b>food security</b>	
530	52010	Food aid/Food security programmes	Supply of edible human food under national or international programmes including transport costs; cash payments made for food supplies; project food aid and food aid for market sales when benefiting sector not specified; excluding emergency food aid.
		<b>Other commodity assistance</b>	Non-food commodity assistance (when benefiting sector not specified).
	53030	Import support (capital goods)	Capital goods and services; lines of credit.
600	53040	Import support (commodities)	Commodities, general goods and services, oil imports.
		<b>ACTION RELATING TO DEBT</b>	
	60010	Action relating to debt	Actions falling outside the code headings below; training in debt management.
700	60020	Debt forgiveness	
	60030	Relief of multilateral debt	Grants or credits to cover debt owed to multilateral financial institutions; including contributions to Heavily Indebted Poor Countries (HIPC) Trust Fund.
	60040	Rescheduling and refinancing	
700	60061	Debt for development swap	Allocation of debt claims to use for development (e.g., debt for education, debt for environment).
	60062	Other debt swap	Where the debt swap benefits an external agent i.e. is not specifically for development purposes.
	60063	Debt buy-back	Purchase of debt for the purpose of cancellation.
		<b>HUMANITARIAN AID</b>	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
<b>720</b>		<b>Emergency Response</b>	An emergency is a situation which results from man made crises and/or natural disasters.
	<b>72010</b>	Material relief assistance and services	Shelter, water, sanitation and health services, supply of medicines and other non-food relief items; assistance to refugees and internally displaced people in developing countries other than for food (72040) or protection (72050).
	<b>72040</b>	Emergency food aid	Food aid normally for general free distribution or special supplementary feeding programmes; short-term relief to targeted population groups affected by emergency situations. Excludes non-emergency food security assistance programmes/food aid (52010).
	<b>72050</b>	Relief co-ordination; protection and support services	Measures to co-ordinate delivery of humanitarian aid, including logistics and communications systems; measures to promote and protect the safety, well-being, dignity and integrity of civilians and those no longer taking part in hostilities. (Activities designed to protect the security of persons or property through the use or display of force are not reportable as ODA.)
<b>730</b>		<b>Reconstruction relief and rehabilitation</b>	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.
	<b>73010</b>	Reconstruction relief and rehabilitation	Short-term reconstruction work after emergency or conflict limited to restoring pre-existing infrastructure (e.g. repair or construction of roads, bridges and ports, restoration of essential facilities, such as water and sanitation, shelter, health care services); social and economic rehabilitation in the aftermath of emergencies to facilitate transition and enable populations to return to their previous livelihood or develop a new livelihood in the wake of an emergency situation (e.g. trauma counselling and treatment, employment programmes).
<b>740</b>		<b>Disaster prevention and preparedness</b>	See codes 41050 and 15220 for prevention of floods and conflicts.
	<b>74010</b>	Disaster prevention and preparedness	Disaster risk reduction activities (e.g. developing knowledge, natural risks cartography, legal norms for construction); early warning systems; emergency contingency stocks and contingency planning including preparations for forced displacement.
<b>910</b>		<b>ADMINISTRATIVE COSTS OF DONORS</b>	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
930	91010	Administrative costs <b>REFUGEES IN DONOR COUNTRIES</b>	
	93010	Refugees in donor countries <b>UNALLOCATED/ UNSPECIFIED</b>	
998	99810	Sectors not specified	Contributions to general development of the recipient should be included under programme assistance (51010).
	99820	Promotion of development awareness	Spending in donor country for heightened awareness/interest in development co- operation (brochures, lectures, special research projects, etc.).