

## KOHA-PICD Sector Codes

### Purpose

Sector codes are used by NZAID for annual reporting to the OECD Development Assistance Committee (DAC). This reporting enables the DAC and NZAID to gain a sectoral breakdown of Official Development Assistance (ODA) flows.

### Directions

All applicants need to nominate a sector code. Block Grant NGOs must nominate codes in their annual reporting. For all individual and AM&E projects, select the code that best suits the general field of the project or programme. For Partnerships for Development projects, use the Strengthening Civil Society code (15150), and for Organisational Support Funding, use the Support to National NGOs code (92010). Only one code can be used per project.

If a suitable code is not available, or you have difficulty, please contact NZAID.

### Selection Guidelines

1. When deciding which sector code your application applies to, ask yourself the following questions, “which specific area of the in-country partner’s economic or social structure is the transfer intended to foster”. For example, the sector classification does not refer to the type of goods or services provided by the New Zealand NGO. Sector specific education activities (e.g. agricultural education) should be reported under agriculture, not under education etc.

2. Some grants are not easily allocated by sector and are reported as non-sector allocable aid. Examples are aid for general development purposes and emergency assistance.

3. Identifying the most suitable purpose code. Examples:

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

- Construction of a tuberculosis clinic:
  - The appropriate code is “infectious disease control” (12250) and not “basic health infrastructure”.
- District hospitals rehabilitation programme:
  - The appropriate code is “basic health infrastructure” (12230).
- Primary school books delivery:
  - The appropriate code is “primary education” (11220) and not “education facilities and training”.
- Paper supply for printing school books:
  - The appropriate code is “education facilities and training” (11120).

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:

- Upgrading of an agricultural training centre:
  - The appropriate code is “agricultural education” (31181).

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>EDUCATION</b>	
	<i>Education, level unspecified</i>	<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>
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.
	<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.
	<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.
	<b>Post-secondary education</b>	
11420	Higher education	Degree and diploma programmes at universities, colleges and polytechnics; scholarships.
11430	Advanced technical and managerial training	Professional-level vocational training programmes and in-service training.

**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.

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>HEALTH</b>	
	<b>Health, general</b>	
12110	Health policy and administrative management	Health sector policy, planning and programmes; aid to health ministries, public health administration; institution capacity building and advice; medical insurance programmes; unspecified health activities.
12181	Medical education/training	Medical education and training for tertiary level services.
12182	Medical research	General medical research (excluding basic health research).
12191	Medical services	Laboratories, specialised clinics and hospitals (including equipment and supplies); ambulances; dental services; mental health care; medical rehabilitation; control of non-infectious diseases; drug and substance abuse control [excluding narcotics traffic control (16063)].
	<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.
12262	Malaria control	Prevention and control of malaria.
12263	Tuberculosis control	Immunisation, prevention and control of tuberculosis.
12281	Health personnel development	Training of health staff for basic health care services.

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>POPULATION POLICIES/ PROGRAMMES AND REPRODUCTIVE HEALTH</b>	
13010	Population policy and administrative management	Population/development policies; census work, vital registration; migration data; demographic research/analysis; reproductive health research; unspecified population activities.
13020	Reproductive health care	Promotion of reproductive health; prenatal and postnatal care including delivery; prevention and treatment of infertility; prevention and management of consequences of abortion; safe motherhood activities.
13030	Family planning	Family planning services including counselling; information, education and communication (IEC) activities; delivery of contraceptives; capacity building and training.
13040	STD control including HIV/AIDS	All activities related to sexually transmitted diseases and HIV/AIDS control e.g. information, education and communication; testing; prevention; treatment, care.
13081	Personnel development for population and reproductive health	Education and training of health staff for population and reproductive health care services.

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>WATER SUPPLY AND SANITATION</b>	
14010	Water resources policy and administrative management	Water sector policy, planning and programmes; water legislation and management; institution capacity building and advice; water supply assessments and studies; groundwater, water quality and watershed studies; hydrogeology; excluding agricultural water resources (31140).
14015	Water resources protection	Inland surface waters (rivers, lakes, etc.); conservation and rehabilitation of ground water; prevention of water contamination from agro-chemicals, industrial effluents.
14020	Water supply and sanitation - large systems	Water desalination plants; intakes, storage, treatment, pumping stations, conveyance and distribution systems; sewerage; domestic and industrial waste water treatment plants.
14030	Basic drinking water supply and basic sanitation	Water supply and sanitation through low-cost technologies such as handpumps, spring catchment, gravity-fed systems, rain water collection, storage tanks, small distribution systems; latrines, small-bore sewers, on-site disposal (septic tanks).
14040	River development	Integrated river basin projects; river flow control; dams and reservoirs [excluding dams primarily for irrigation (31140) and hydropower (23065) and activities related to river transport (21040)].
14050	Waste management/disposal	Municipal and industrial solid waste management, including hazardous and toxic waste; collection, disposal and treatment; landfill areas; composting and reuse.
14081	Education and training in water supply and sanitation	

**Note:** To assist in distinguishing between “basic drinking water supply and basic sanitation” on the one hand and “water supply and sanitation – large systems” on the other, consider the number of people to be served and the per capita cost of provision of services.

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

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>GOVERNMENT AND CIVIL SOCIETY</b>	
	Government and civil society, general	<i>N.B. Use code 51010 for general budget support.</i>
15110	Public sector policy and administrative management	Institution-building assistance to strengthen core public sector management systems and capacities. This includes macro-economic and other policy management, co-ordination, planning and reform; human resource management; organisational development; civil service reform; e-government; development planning, monitoring and evaluation; support to ministries involved in aid co-ordination; other ministries and government departments when sector cannot be specified. (Use specific sector codes for development of systems and capacities in sector ministries.)
15111	Public finance management	Fiscal policy and planning; support to ministries of finance; strengthening financial and managerial accountability; public expenditure management; improving financial management systems; tax policy and administration; budget drafting; inter-governmental fiscal relations, public audit, public debt. (Use code 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.
15130	Legal and judicial development	Support to institutions, systems and procedures of the justice sector, both formal and informal; support to ministries of justice, the interior and home affairs; judges and courts; legal drafting services; bar and lawyers associations; professional legal education; maintenance of law and order and public safety; border management; law enforcement agencies, police, prisons and their supervision; ombudsmen; alternative dispute resolution, arbitration and mediation; legal aid and counsel; traditional, indigenous and paralegal practices that fall outside the formal legal system.  Measures that support the improvement of legal frameworks, constitutions, laws and regulations; legislative and constitutional drafting and review; legal reform; integration of formal and informal systems of law.  Public legal education; dissemination of information on entitlements and remedies for injustice; awareness campaigns.  (Use codes 152xx for activities that are primarily aimed at supporting security system reform or undertaken in connection with post-conflict and peace building activities.)
15150	Democratic participation and civil	Support to the exercise of democracy and diverse forms of

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	society	participation of citizens beyond elections (15161); 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. Use codes 920xx for core support to NGOs.)
15151	Elections	Electoral management bodies and processes, election observation, voters' education. (Use code 15230 when in connection with UN post-conflict peace-building.)
15152	Legislatures and political parties	Assistance to strengthen key functions of legislatures/parliaments including subnational assemblies and councils (representation; oversight; legislation), such as improving the capacity of legislative bodies, improving legislatures' committees and administrative procedures,; research and information management systems; providing training programmes for legislators and support personnel. Assistance to political parties and strengthening of party systems.
15153	Media and free flow of information	Activities that support free and uncensored flow of information on public issues; activities that increase the editorial and technical skills and the integrity of the print and broadcast media, e.g. training of journalists. (Use codes 22010-22040 for provision of equipment and capital assistance to media.)
15160	Human rights	Measures to support specialised official human rights institutions and mechanisms at universal, regional, national and local levels in their statutory roles to promote and protect civil and political, economic, social and cultural rights as defined in international conventions and covenants; translation of international human rights commitments into national legislation; reporting and follow-up; human rights dialogue.  Human rights defenders and human rights NGOs; human rights advocacy, activism, mobilisation; awareness raising and public human rights education.  Human rights programming targeting specific groups, e.g. children, persons with disabilities, migrants, ethnic, religious, linguistic and sexual minorities, indigenous people and those suffering from caste discrimination, victims of trafficking, victims of torture.  (Use code 15230 when in connection with UN post conflict peace-building.)
15170	Women's equality organisations and institutions	Support for institutions and organisations (governmental and non-governmental) working for gender equality and women's empowerment.

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<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 paragraph 39 of the DAC Statistical Reporting 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.</p>
15220	Civilian peace-building, conflict prevention and resolution	Support for civilian activities related to peace building, conflict prevention and resolution, including capacity building, monitoring, dialogue and information exchange.
15230	Post-conflict peace-building (UN)	Participation in the post-conflict peace-building phase of United Nations peace operations (activities such as human rights and elections monitoring, rehabilitation of demobilised soldiers, rehabilitation of basic national infrastructure, monitoring or retraining of civil administrators and police forces, training in customs and border control procedures, advice or training in fiscal or macroeconomic stabilisation policy, repatriation and demobilisation of armed factions, and disposal of their weapons; support for landmine removal). Direct contributions to the UN peacekeeping budget are excluded from bilateral ODA (they are reportable in part as multilateral ODA).
15240	Reintegration and SALW control	Reintegration of demobilised military personnel into the economy; conversion of production facilities from military to civilian outputs; technical co-operation to control, prevent and/or reduce the proliferation of small arms and light weapons (SALW) – see para. 39 of the DAC Statistical Reporting Directives for definition of SALW activities covered. [Other than in connection with UN peace-building (15230) or child soldiers (15261)].
15250	Land mine clearance	Explosive mine removal for developmental purposes [other than in connection with UN peace-building (15230)].
15261	Child soldiers (Prevention and demobilisation)	Technical co-operation provided to government – and assistance to civil society organisations – to support and apply legislation designed to prevent the recruitment of child soldiers, and to demobilise, disarm, reintegrate, repatriate and resettle (DDR) child soldiers.

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<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.
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.

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>TRANSPORT AND STORAGE</b>	<i>Note: Manufacturing of transport equipment should be included under code 32172.</i>
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	

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>COMMUNICATIONS</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.

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>ENERGY GENERATION AND SUPPLY</b>	
23010	Energy policy and administrative management	Energy sector policy, planning and programmes; aid to energy ministries; institution capacity building and advice; unspecified energy activities including energy conservation.
23020	Power generation/non-renewable sources	Thermal power plants including when heat source cannot be determined; combined gas-coal power plants.
23030	Power generation/renewable sources	Including policy, planning, development programmes, surveys and incentives. Fuelwood/ charcoal production should be included under forestry (31261).
23040	Electrical transmission/ distribution	Distribution from power source to end user; transmission lines.
23050	Gas distribution	Delivery for use by ultimate consumer.
23061	Oil-fired power plants	Including diesel power plants.
23062	Gas-fired power plants	
23063	Coal-fired power plants	
23064	Nuclear power plants	Including nuclear safety.
23065	Hydro-electric power plants	Including power-generating river barges.
23066	Geothermal energy	
23067	Solar energy	Including photo-voltaic cells, solar thermal applications and solar heating.
23068	Wind power	Wind energy for water lifting and electric power generation.
23069	Ocean power	Including ocean thermal energy conversion, tidal and wave power.
23070	Biomass	Densification technologies and use of biomass for direct power generation including biogas, gas obtained from sugar cane and other plant residues, anaerobic digesters.
23081	Energy education/training	Applies to all energy sub-sectors; all levels of training.
23082	Energy research	Including general inventories, surveys.

**Note:** Extraction of raw materials for power generation should be included in the mining sector.  
Energy manufacturing should be included in the industry sector.

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<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	

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<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.

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<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	
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.

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<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.
31281	Forestry education/training	
31282	Forestry research	Including artificial regeneration, genetic improvement, production methods, fertilizer, harvesting.
31291	Forestry services	

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<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.

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

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

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<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.
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, gypsum, gravel, ornamental stones.
32267	Fertilizer minerals	Phosphates, potash.
32268	Offshore minerals	Polymetallic nodules, phosphorites, marine placer deposits.

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

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<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.

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

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>MULTISECTOR/CROSS-CUTTING</b>	
	<b>General environmental protection</b>	Non-sector specific.
41010	Environmental policy and administrative management	Environmental policy, laws, regulations and economic instruments; administrative institutions and practices; environmental and land use planning and decision-making procedures; seminars, meetings; miscellaneous conservation and protection measures not specified below.
41020	Biosphere protection	Air pollution control, ozone layer preservation; marine pollution control.
41030	Bio-diversity	Including natural reserves and actions in the surrounding areas; other measures to protect endangered or vulnerable species and their habitats (e.g. wetlands preservation).
41040	Site preservation	Applies to unique cultural landscape; including sites/objects of historical, archeological, aesthetic, scientific or educational value.
41050	Flood prevention/control	Floods from rivers or the sea; including sea water intrusion control and sea level rise related activities.
41081	Environmental education/ training	
41082	Environmental research	Including establishment of databases, inventories/accounts of physical and natural resources; environmental profiles and impact studies if not sector specific.
	<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.

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.

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>COMMODITY AID AND GENERAL PROGRAMME ASSISTANCE</b>	<i>Note: Sector specific programme assistance is to be included in the respective sectors, using the sector programme flag if appropriate.</i>
	<b>General budget support</b>	<i>Budget support in the form of sector-wide approaches (SWAps) should be included in the respective sectors.</i>
51010	General budget support	Unearmarked contributions to the government budget; support for the implementation of macroeconomic reforms (structural adjustment programmes, poverty reduction strategies); general programme assistance (when not allocable by sector).
	<b>Developmental food aid/Food security assistance</b>	
52010	Food aid/Food security programmes	Supply of edible human food under national or international programmes including transport costs; cash payments made for food supplies; project food aid and food aid for market sales when benefiting sector not specified; excluding emergency food aid.
	<b>Other commodity assistance</b>	<i>Non-food commodity assistance (when benefiting sector not specified).</i>
53030	Import support (capital goods)	Capital goods and services; lines of credit.
53040	Import support (commodities)	Commodities, general goods and services, oil imports.

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

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>HUMANITARIAN AID</b>	<i>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.</i>
	<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	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).
72040	Emergency food aid	Food aid normally for general free distribution or special supplementary feeding programmes; short-term relief to targeted population groups affected by emergency situations. Excludes non-emergency food security assistance programmes/food aid (52010).
72050	Relief co-ordination; protection and support services	Measures to co-ordinate delivery of humanitarian aid, including logistics and communications systems; measures to promote and protect the safety, well-being, dignity and integrity of civilians and those no longer taking part in hostilities. (Activities designed to protect the security of persons or property through the use or display of force are not reportable as ODA.)
	<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	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>Disaster prevention and preparedness</b>	<i>See codes 41050 and 15220 for prevention of floods and conflicts.</i>
74010	Disaster prevention and preparedness	Disaster risk reduction activities (e.g. developing knowledge, natural risks cartography, legal norms for construction); early warning systems; emergency contingency stocks and contingency planning including preparations for forced displacement.

#### **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.

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

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

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>REFUGEES IN DONOR COUNTRIES</b>	
93010	Refugees in donor countries	

CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>UNALLOCATED/ UNSPECIFIED</b>	
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.).