



Norad

Statistical Classification Manual

December 2024

Written by Department of Knowledge and Innovation

Statistical Classification Manual

December 2024

Authors:

Department of Knowledge and Innovation

Contact info: statistics@norad.no / post-stat@norad.no

Published: 18.12.2024

norad.no

Table of contents

Why do we need statistics and a statistical manual?		6
Part 1. ODA	7	
Part 2. Statistical variables	8	
<hr/>		
New in December 2024 edition:	8	
New in October 2024 edition:	8	
New in January 2023 edition:	8	
2.1 Agreement Title	9	
2.2 Agreement Partner	9	
2.3 Implementing Institution	9	
2.4 Recipient Country	9	
2.5 Agreement Period	10	
2.6 Agreement Description	10	
2.7 Type of Assistance	11	
Bilateral Assistance		11
Earmarked to multilaterals (multi-bilateral assistance)		11
Core contributions to multilaterals (multilateral assistance)		11
Triangular co-operation		12
2.8 Form of Assistance	13	
Form A01 General Budget Support		13
Form A02 Sector Budget Support		13
Form B01 Core support to NGOs, other private bodies, Public Private Partnerships (PPP) and research institutions		13
Form B021 Core contributions to multilateral institutions		14
Form B022 Core contributions to global funds		14
Form B03 Contributions to specific-purpose programmes and funds managed by implementing partners		14
Form B031 Contributions to multi-donor/multi-entity funding mechanisms (sub-category of B03) – softly earmarked		14
Form B032 Contributions to multi-donor/single-entity funding mechanisms (sub-category of B03) – softly earmarked		15

Form B033 Contributions to single-donor funding mechanisms and contributions earmarked for a specific funding window or geographical location (sub-category of B03) – earmarked	15
Form B04 Basket funds/pooled funding (excluding funds managed by international organisations incl. multilaterals)	15
Form B05 PSI intra-governmental transfers	15
Form C01 Project-type interventions (tightly earmarked)	16
Form D01 Experts and other technical assistance – Donor country personnel	16
Form D02 Experts and other technical assistance – Other technical assistance	16
Form E01 Scholarships and student costs in donor country	17
Form E02 Imputed Student costs	17
Form F01 Debt relief	17
Form G01 Various administrative costs	17
Form H01 Development awareness	18
Form H02 Refugees/Asylum seekers in donor countries	18
Form H03 Asylum-seekers ultimately accepted	18
Form H04 Asylum-seekers ultimately rejected	18
Form H05 Recognised refugees	18
Form H06 Refugees and asylum seekers in other provider countries	18
2.9 DAC Sector	19
Examples of sector codes	19
2.10 Policy Markers	21
Code 2: Main Objective	21
Code 1: Significant Objective	21
Code 0: None	21
Policy Marker: Gender Equality	23
Policy Marker: Environment	25
Policy Marker: Climate change adaptation	26
Policy Marker: Climate change mitigation	28
Policy Marker: Biodiversity	30
Policy Marker: Desertification	33
Policy Marker: Democratic and Inclusive Governance	35
Policy Marker: Reproductive, maternal, new-born and child health (RMNCH)	37
Policy marker: Research and development	39
Policy marker: Inclusion and empowerment of persons with disabilities	41

Policy marker: Disaster risk reduction	43	
2.11 Focus Area	45	
Tracking Covid-19 effort: Text in agreement title and Focus area: Covid-19		45
Tracking support to refugees, refugee return, IDPs and host communities		46
2.12 SDG flag	48	
Part 3. Input System	53	
<hr/>		
3.1. PTA	53	
The Details sheet		53
The Statistics sheet		55
The SDG sheet		57
Appendix 1: DAC sectors	58	
Appendix 2: SDG targets	84	
Appendix 3: DAC list of ODA Recipients	94	
Appendix 4: List of country codes	95	
Appendix 5: List of ODA Approved International Organizations	98	
Appendix 6: UN Compact Funding Modalities and forms of assistance	99	
<hr/>		

Why do we need statistics and a statistical manual?

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

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

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

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

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

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

If you are interested in the extent of Norwegian Official Development Assistance, and who the recipients are, please visit Norad's statistics website; [Norwegian development aid \(norad.no\)](http://norad.no) for information about Norwegian Official Development Assistance (ODA) since 1960. As from 1980, this information is divided in sector, region, country, type of assistance and year. From 1999, the current sector structure is used and information about agreement partners is included.

If you have any questions regarding the statistical manual in particular, or statistics for Norwegian Official Development Assistance (ODA) in general, please contact the Section for Statistics and Analysis in Norad: statistikk.og.analyse@norad.no

Part 1. ODA

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

The Ministry of Foreign Affairs' Prop 1S states that the DAC directives form the basis for Norwegian aid, and the Ministry of Climate and Environment's Prop 1S also refers to compliance with ODA. Agreements that are not in line with the Directives cannot be reported to the OECD/DAC as official development assistance (ODA) – but might be reported as [Total Official Support for Sustainable Development \(TOSSD\)](#).

[The overall definition of ODA:](#)

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

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

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

For certain items there are specific rules about ODA-eligibility, in addition to the main objective. These items are: 1) Administrative costs, 2) Debt relief, 3) Development awareness, 4) Culture and cultural diversity, 5) Student costs, 6) In-donor refugee costs, 7) Research, 8) Peace and security-related activities (especially for projects involving the military), 9) Migration and 10) Privat sector instruments (PSI). For agreements concerning these items, we recommend to look at the relevant paragraphs in Chapter 2 of the [OECD/DAC's Reporting Directives](#) in order to ensure that the project complies with the Directives.

Lastly, specific rules apply when it comes to core contributions to multilateral organisations. Core contribution over programme area 03 and 12.70 can only be granted organisations included on [Annex 2 List of ODA-eligible international organisations](#). Core contributions to multilateral agencies on the List are reportable, in whole or in part, under multilateral ODA. Core contributions to multilateral agencies not on the List are not ODA-eligible. However, earmarked support can be granted multilateral organisations that are not included on the list, provided that the contribution meets the ODA criterion of having the promotion of economic development and welfare of developing countries as the main objective.

For further questions about ODA-eligibility, please contact the Section for Statistics and Analysis in Norad (statistikk.og.analyse@norad.no). In case of complex development projects, the Section for Statistics and Analysis can perform an ODA-eligibility assessment of the project. In such cases, all relevant documentation must be included in the request for guidance to ensure a thorough and informed assessment.

Part 2. Statistical variables

The Creditor Reporting System (CRS) codes¹ have been developed by the Development Assistance Committee (DAC) of the Organisation for Economic Co-operation and Development (OECD). For donor countries that are members of the OECD, following CRS directives is mandatory when reporting on Official Development Assistance (ODA), as they define what should be counted as ODA.

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

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

New in December 2024 edition:

Updated definition of Biodiversity (see section 2.10) and Appendix 6
Policy marker Biodiversity (Updated definition and criteria)
Appendix 6: UN Compact Funding Modalities and forms of assistance (added)

New in October 2024 edition:

New form of assistance (see section 2.8)
B05 - PSI intra-governmental transfers
New and updated sector codes (see Appendix 1)
220.81 - Education and training in ICT, telecommunications and media (new)
160.61 - Culture and cultural diversity (Updated definition)
220.30 - Radio, television, print and online media (Updated definition)
220.40 - Information and communication technology (ICT) (Updated definition)

New in January 2023 edition:

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

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

2.1 Agreement Title

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

FAQ

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

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

2.2 Agreement Partner

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

FAQ

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

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

2.3 Implementing Institution

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

FAQ

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

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

2.4 Recipient Country

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

Some activities benefit several recipient countries. Regional projects and programmes are reportable under the most specific available regional category, e.g. use *Western Africa regional* if all recipient countries are in West Africa, and *South of Sahara regional* if the recipient countries are in both East and West Africa. For agreements with recipient countries both south and north of Sahara, use *Africa regional*. The category *Global unspecified* is used if an activity benefits several regions.

FAQ

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

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

2.5 Agreement Period

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

2.6 Agreement Description

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

Please note:

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

FAQ

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

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

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

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

2.7 Type of Assistance

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

Bilateral Assistance

Denotes direct co-operation between Norway and a developing country, or support through an international, regional, local or Norwegian NGO (Non-Governmental Organisation), public sector partner, private sector partner, public-private partnership, network or research organisation.

Easily explained it encompasses all development assistance transactions that does not involve a multilateral partner (except triangular cooperation).

FAQ

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

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

Earmarked to multilaterals (multi-bilateral assistance)

Denotes assistance that is channelled through a multilateral organisation, and *earmarked* (softly or tightly) for specific countries, sectors or themes, or contributions to specific purpose programmes and funds managed by the organisation.

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

Core contributions to multilaterals (multilateral assistance)

General contribution/core support to multilateral organisations as classified by the OECD/DAC² (see Appendix 4). These are funds that are made available to the organisation at their disposal.

Multilateral contributions are those made to a recipient institution which:

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

Note: Core contribution over programme area 03 and 12.70 can only be granted organisations included on [Annex 2 List of ODA-eligible international organisations](#). Core contributions to multilateral agencies on the List are reportable, in

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

whole or in part, under multilateral ODA. Core contributions to multilateral agencies not on the List are not ODA-eligible.

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

Triangular co-operation

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

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

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

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

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

Keep in mind

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

2.8 Form of Assistance

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

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

Note: Form of assistance is used to measure how earmarked Norwegian aid is, where the B categories are less strictly earmarked than the other categories. It is therefore important that they are used correctly. This is especially relevant for support through multilateral partners and monitoring of the UN Funding Compact and the Grand Bargain.

Form A01 General Budget Support

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

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

Form A02 Sector Budget Support

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

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

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

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

Examples:

- Core contribution to ICRC, IPPF, IUCN or Transparency International

- Core contributions to Christian Michelsens Institutt

Form B021 Core contributions to multilateral institutions

These funds are classified as multilateral ODA. The recipient multilateral institution pools contributions so that they lose their identity and become an integral part of its financial assets or liabilities. See [Annex 2 of the DAC Directives](#) for a comprehensive list of agencies core contributions to which may be reported under B021 (*Section I. Multilateral institutions*). **Nota bene:** contributions to multilateral development organisations beyond Annex 2 are not reportable in the DAC statistics

Note:

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

Form B022 Core contributions to global funds

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

Note:

- Only global funds included on Annex 2 with co-operation modality B022 are to be reported here
- B022 can only be combined with DAC sector *910.10* and type of assistance and country code Multilateral
- B022 cannot be marked with any policy markers.

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

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

Contributions to *multilateral organisations'* programmes and funds, should be classified in the sub-categories below whenever possible. Use categories B031 and B032 for trust funds managed by the UN (all designed as multi-donor) unless contributions are earmarked for a specific geographical location or funding window. **See Appendix 6**, as well as [Guidance document \(oecd.org\)](#) and [Funding compact \(unsdg.org\)](#) for further guidance.

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

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

Examples: Country Based Pooled Funds (administered by MPTF-O or OCHA), Global/Country funds (administered by MPTF-O), FIFs in the World Bank and UNSDG Joint Programmes. See Appendix 6 for UN agreements.

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

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

Examples: UNDP Funding Windows, UNHCR Thematic contributions, UNFPA Supplies and UNWOMEN UN Trust Fund to End Violence Against Women. See Appendix 6 for UN agreements.

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

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

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

Note: Support to Trust Funds that are geographically or thematically specified in and of themselves should be coded as B031 or B032. However, if Norway earmarks the funding for specific countries or thematic areas, use B033, as Norway influences how the trust fund allocates its funding. See Appendix 6 for UN agreements.

Form B04 Basket funds/pooled funding (excluding funds managed by international organisations incl. multilaterals)

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

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

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

Form B05 PSI intra-governmental transfers

Capital increases of PSI vehicles, decapitalisations and dividends paid to the government.

Example: Capital increase of Norfund by the MFA.

Form C01 Project-type interventions (tightly earmarked)

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

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

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

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

Note: The difference between "Project type-interventions" (C01) and "Support to specific-purpose programmes and funds managed by an organization" (B03): If the funds are earmarked for specific projects, C01 is the correct form. If we instead are funding a program or funding window, and we have little or no say in how the program is designed, the correct form is B03. **For UN organisations, the 1% levy is a clear sign that the agreement is strictly earmarked and should be coded as C01.**

Form D01 Experts and other technical assistance – Donor country personnel

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

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

Form D02 Experts and other technical assistance – Other technical assistance

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

Examples:

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

Form E01 Scholarships and student costs in donor country

Financial aid awards for individual students and contributions to trainees.

Examples:

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

Form E02 Imputed Student costs

Indirect ("imputed") costs of tuition in donor countries.

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

Form F01 Debt relief

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

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

Examples:

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

Form G01 Various administrative costs

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

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

Examples:

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

Form H01 Development awareness

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

Note:

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

Form H02 Refugees/Asylum seekers in donor countries

Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months, when costs cannot be disaggregated. See section II.6 and Annex 18 of the [Reporting Directives](#) and [corresponding annexes](#).

Form H03 Asylum-seekers ultimately accepted

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

Form H04 Asylum-seekers ultimately rejected

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

Form H05 Recognised refugees

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

Form H06 Refugees and asylum seekers in other provider countries

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

Keep in mind

Some forms of assistance can only be combined with a specific sector code.

A01 = Sector 510.10 General budget support

B021-B022 = Sector 910.10 Multilateral/Administration (and no policy markers)

B05 = Sector 998.10 Sectors not specified

G01 = Sector 910.10 Multilateral/Administration

H01 = Sector 998.20 Promotion of development awareness

H02-H06 = Sector 930.10-930.18 Refugees/asylum seekers in donor countries

2.9 DAC Sector

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

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

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

- The main codes have sequential numbers 20, 30, 40 and 50.
- The detailed codes have sequential numbers in the range 61 - 79.
- Sector-specific education, training and research codes have sequential numbers in the range 81 -89. Sector-specific services have codes with sequential numbers in the range 91 -99.

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

Examples of sector codes

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

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

1. a Construction of apartments in three cities:

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

2. a Privatisation of the National Energy Agency:

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

2. b State enterprise restructuring programme:

The appropriate code is “privatisation” (25020).

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

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

3. b Training of government officers in project preparation:

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

4. a Fertiliser delivery:

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

4. b Import of general goods and services:

The appropriate code is "import support (commodities)" (53040).

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

1. a Construction of a tuberculosis clinic:

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

1. b District hospitals rehabilitation programme:

The appropriate code is "basic health infrastructure" (12230).

2. a Primary school books delivery:

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

2. b Paper supply for printing school books:

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

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

1. Upgrading of an agricultural training centre:

The appropriate code is "agricultural education" (31181).

2. Environmental training course for mineral resource department:

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

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

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

2.10 Policy Markers

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

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

A policy marker can have three different levels:

Code 2: Main Objective

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

Code 1: Significant Objective

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

Code 0: None

- The policy objective is not targeted.

Keep in mind

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

FAQ

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

A: Yes, you can choose more than one policy marker, both on main and significant level. Note that if an objective is not verified in any documentation of the project, such as the appropriation document, you should code the agreement 0.

Q: Must each project be marked with a policy marker?

A: No. The purpose of policy markers is to identify projects that aim to strengthen a policy issue. If none of the policy issues for which we have markers are relevant for your agreement, leave all the markers as 0.

Q: Is it enough to have done a risk assessment to mark with a policy marker?

A: No. The purpose of policy markers is to identify projects that aim to strengthen a policy issue. It is not enough that you have assessed that the project will not negatively impact gender, climate, human rights, etc. It must be an intended aim of the project to improve/strengthen the issue. As such, checking off on cross-cutting issues is not sufficient to use the markers.

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

Keep in mind

Some DAC sector codes require the use of Policy Markers

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

Policy Marker: Gender Equality

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

Definition

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

Necessary Criteria

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

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

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

Examples of typical activities

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

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

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

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

- activity which has as its principal objective to provide drinking water to a district or community while at the same time ensuring that women and girls have safe and easy access to the facilities;
- a social safety net project which focuses on the community as a whole and ensures that women and girls benefit equally with men and boys;
- a project designed to respond to adolescent's sexual and reproductive health needs and reproductive rights by setting up a clinic where they can access information, HIV testing and prevention services, and which includes differential services for girls and boys.

Scoring guide:

Main objective:

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

Significant objective:

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

Gendernet has developed a “Handbook on the OECD-DAC Gender Equality Policy Marker” and an information sheet on [Minimum recommended criteria for DAC gender marker](#) for more information on how to use this policy marker: [Gender and development | OECD](#) and [DAC gender equality policy marker - temporary archive](#).

Keep in mind

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

Policy Marker: Environment

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

Definition

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

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

Necessary Criteria

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

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

Example of typical activities

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

Keep in mind

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

Policy Marker: Climate change adaptation

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

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

Definition

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

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

Necessary Criteria

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

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

Scoring guide

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

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

Examples of typical enabling activities for adaptation

Environmental policy and administrative management (sector 410.10)

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

Environmental education /training (sector 410.81)

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

Environmental research (sector 410.82)

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

Examples of typical sectoral activities

Health (Sector 120)

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

Water and sanitation (Sector 140)

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

Agriculture (Sector 311)

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

Forestry (Sector 312)

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

Fishing (Sector 313)

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

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

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

Disaster prevention and preparedness (Sector 740)

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

Policy Marker: Climate change mitigation

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

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

Definition

An activity should be classified as climate-change mitigation related if it contributes to the objective of stabilisation of greenhouse gas (GHG) concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system by promoting efforts to reduce or limit GHG emissions or to enhance GHG removal by sinks, in line with the goals of the Paris Agreement³.

Necessary Criteria

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

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

Examples of sector and non-sector specific activities

Typical activities take place in the sectors of:

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

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

Water and sanitation (sector 140)

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

- Methane emission reductions through waste management or sewage treatment.

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

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

Forestry (sector 312)

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

Typical non-sector specific activities are:

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

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

Environmental education/training (sector 410.81)

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

Environmental research (sector 410.81)

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

For further guidance, see the [Indicative table for climate change mitigation and adaptation](#).

Policy Marker: Biodiversity

AID TARGETING THE OBJECTIVES OF THE CONVENTION ON BIOLOGICAL DIVERSITY

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

Definition

An activity should be classified as bio-diversity-related (score Principal or Significant) if it contributes to at least one of the three objectives of the Convention on Biological Diversity: the conservation of bio-diversity, sustainable use of its components (ecosystems, species or genetic resources), and/or fair and equitable sharing of the benefits of the utilisation of genetic resources. This encompasses activities that contribute to the goals and targets of the Kunming-Montreal Global Biodiversity Framework.

Necessary Criteria

The activity documentation explicitly mentions specific measures that contributes to:

- conservation or enhancement of ecosystems, species or genetic resources, and/or enhancement of the sustainability of their use and/or their restoration, and/or measures that maintain, restore, and/or enhance ecological integrity, ecosystem functions and services, and ecosystem connectivity, including through measures such as pollution reduction; **or**
- integration of biodiversity and its multiple values (e.g. ecosystem services) within recipient countries' development objectives, economic and sectoral regulations, planning and decision making processes (including poverty eradication strategies, national development plans and sectoral plans and strategies, strategic environmental assessments, environmental impact assessments, and budgeting and national accounting), within and across all levels of government, through measures such as institution building, capacity development, technical assistance, statistical activities, strengthening the regulatory and policy frameworks, scientific research and collaboration, innovation and technology access and transfer, knowledge management and stakeholder engagement, awareness raising and education; **or**
- elimination, phasing out or reform of incentives, including subsidies, harmful to biodiversity, and scaling up of positive incentives for the conservation and sustainable use of biodiversity; **or**
- maintenance, sustainable management and restoration of genetic diversity of seeds, cultivated plants and farmed and domesticated animals, including native fish stocks or native wild species of living organisms, through the application of biodiversity-friendly practices, and ensuring social, economic and environmental benefits for people; **or**
- promotion of fair and equitable sharing of benefits that arise from the utilization of genetic resources, and from digital sequence information on genetic resources, where appropriate, as well as traditional knowledge associated with genetic resources, as applicable, including by facilitating appropriate access to genetic resources; or establishing, strengthening capacity for, and implementing biosafety measures, and measures for the handling of biotechnology and distribution of its benefits, as internationally agreed; **or**
- developing countries' efforts to meet their obligations under the Convention on Biological Diversity and the KMGBF, including to implement National Biodiversity Strategies and Action Plans (NBSAP), and National Biodiversity Finance Plans; **or**

- implement nature-based solutions to social, economic and environmental challenges that explicitly benefit biodiversity, as defined by UNEA-Resolution 5/5, including through actions that help protect, conserve, restore, sustainably use and manage natural or modified terrestrial, freshwater, coastal and marine ecosystems, and/or through ecosystem-based approaches to climate change adaptation, mitigation and disaster risk reduction, that simultaneously provide human well-being, ecosystem services and resilience

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

Examples of sector and non-sector specific activities

Typical activities take place in the sectors of:

Water and sanitation (sector 140)

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

Agriculture (sector 311)

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

Forestry (sector 312)

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

Fishing (sector 313)

- Promotion of sustainable marine, coastal and inland fishing.

Tourism (sector 332)

- Sustainable use of sensitive environmental areas for tourism.

Typical non-sector specific activities are:

Environmental policy and administrative management (sector 410.10)

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

Biosphere protection (sector 410.20)

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

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

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

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

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

Environmental research (sector 410.82)

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

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

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

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

Keep in mind

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

Policy Marker: Desertification

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

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

Definition

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

Necessary Criteria

The activity contributes to

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

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

Examples of sector and non-sector specific activities

Typical activities take place in the sectors of:

Agriculture (sector 311)

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

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

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

Agriculture (sector 311)

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

Forestry (sector 312)

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

Typical non-sector specific activities are:

Environmental policy and administrative management (sector 410.10)

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

Environmental policy and administrative management (sector 410.10)

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

Environmental policy and administrative management (sector 410.10)

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

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

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

Environmental research (sector 410.82)

- Research on desertification and land degradation.

Policy Marker: Democratic and Inclusive Governance

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

Definition

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

Necessary Criteria

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

- The objectives are explicitly promoted in activity documentation; and
 - The activity contains specific measures to promote one or several of the governance aspects defined as follows:
- **Participatory development**, includes efforts to support inclusive participation and equal representation of citizens in decision-making processes as well as support to institutions to expand the coverage, quality and/or use of public goods and services. This includes, in particular, efforts to improve the participation of marginalised and vulnerable groups, in line with the principle of leaving no-one behind.
 - **Democratisation**, includes support to promote horizontal and vertical accountability, comprising efforts to improve institutional checks and balances within the state, credible elections and support to elected bodies as well as and support to citizen engagement and media.
 - **Good governance**, includes efforts to uphold a fair rule of law, improve transparency in the management of public affairs, and combat corruption and illicit financial flows.
 - **Human rights**, includes measures that directly aim to better guarantee internationally agreed civil and political rights, including the right to security and peace, freedom of expression and freedom of assembly. Also covers human rights based programming approaches that aim to expand social services.

Example of typical activities

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

- Support to multi-actor dialogue processes in various sectors (trade, agriculture, water & sanitation etc.).

Examples of activities that do not qualify:

- Construction of government buildings
- Technical feasibility studies or surveys

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

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

Definition

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

Criteria for eligibility

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

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

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

Examples of typical activities

Essential interventions and services such as:

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

Health Systems Strengthening:

Removal of financial, social, and cultural barriers to access health care (including advocacy); Improving service delivery to RMNCH and increasing access to adequately equipped health centres; Supporting national plans and priorities regarding RMNCH; Implementing monitoring and evaluation mechanisms; Training, retraining and deploying health workers.

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

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

Policy marker: Research and development

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

Definition

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

R&D can be divided into three categories:

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

Necessary criteria

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

Examples of typical activities

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

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

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

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

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

Scoring guide:

Main objective:

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

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

Significant objective:

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

None:

R&D is not targeted

Keep in mind

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

Policy marker: Inclusion and empowerment of persons with disabilities

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

Definition

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

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

Criteria for eligibility

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

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

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

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

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

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

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

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

Policy marker: Disaster risk reduction

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

Definition

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

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

Criteria for eligibility

The activity contributes to:

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

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

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

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

Examples of typical activities

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

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

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

Keep in mind

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

2.11 Focus Area

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

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

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

1. Directly addressing the pandemic and its consequences

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

A. tick off Focus area: Covid-19

and

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

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

Examples of funding directly addressing the pandemic and its consequences:

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

2. Indirectly/partially addressing the pandemic and its consequences

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

Examples of funding indirectly addressing the pandemic and its consequences:

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

3. Affected by the pandemic, but not addressing it

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

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

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

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

As part of an international need to provide data on six of the indicators under *the Global Compact on Refugees (GCR) indicator framework*, three new focus areas have been included in the aid statistics: 1) **Refugees and host communities**, 2) **Refugee return and reintegration** and 3) **IDPs and host communities**.

Eligible criteria within all three focus areas

1. The *main objective* of the activity must be supporting refugees, asylum seekers, stateless persons, refugee returnees, or internally displaced persons (IDPs) and host communities, including with durable solutions.
2. For larger programmes that promote the inclusion of these groups⁴ in socio-economic development or as beneficiaries of social services of the host communities, they must be at least 50% of the targeted beneficiaries of the programme **or** the main objective of the programme must be supporting these groups.

Note: Refugee return and reintegration cannot be combined with the two other refugee/IDP focus areas.

Excludes

In-donor refugee costs, support to migrants and deportation or other forcible measures to repatriate refugees. For more information, see [Annex 13](#).

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

Refugees and host communities

Activities in ODA recipient countries with the objective of supporting refugee⁵ protection, hosting and assistance arrangements, including initial reception as well as longer term sustainable development support towards integration and social service provision (e.g. integration in national social service systems and financing for these national systems), and durable solutions in the country of asylum (local integration, return support). The financing may benefit refugees, asylum seekers, stateless persons, and host communities.

Refugee return and reintegration in the country of origin

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

IDPs and host communities

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

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

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

Keep in mind

An activity can have more than one focus area

But – refugee return cannot be combined with other refugee/IDP focus areas

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

2.12 SDG flag

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

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

Necessary Criteria for flagging an SDG target

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

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

Scoring guide

Main target

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

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

Other relevant targets

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

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

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

Text field

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

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

Keep in mind

- **Main target:** Must be filled in (use SDG 0 if the project does not contribute towards the 2030 Agenda).
- **Other relevant targets:** Fill in between 0 and 9 additional SDG targets. Leave blank if the activity is not contributing to any additional SDGs.
- For SDG 0 and SDG target x (under goal 1-17), a short explanation must be provided in the text field.

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

Examples on how to assess the marking on SDGs

Activities to increase school enrolment for girls directly contribute to SDG4 (education) and SDG5 (gender equality), where e.g. SDG 4.5 is the main target and 4.1 and 5.1 are other relevant targets.

Higher levels of schooling for girls are likely to reduce economic vulnerability and contribute to poverty reduction. However, the contribution to SDG1 is indirect and should not be reported.

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

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

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

FAQ

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Coherence between SDGs and other variables

Sector codes and SDGs

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

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

Policy markers and SDGs

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

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

Part 3. Input System

3.1. PTA

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

The Details sheet

GL0-09/001 Test for the Statistical Classification Manual Standard agreement

Activities Details **Statistics** Disbursement Details

General

Title in English: Test for the Statistical Classification Manual

Agreement partner: UNDP - UN Development Programme

Impl. institution: UNDP - UN Development Programme

Recipient country: GLO Globalt Uspešiserit

Agreement tag:

Agreement period

2009 - 2009

Responsible

Unit: AMOR Officer: HATH

Related agreements

Agreement no. Name

Reference agreement: Case no.:

Agreement description: This is a test

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

Agreement summary

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

A. Agreement Title (see section 1.1)

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

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

Do not exceed 72 characters.

B. Agreement Partner (see section 1.2)

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

C. Implementing Institution (see section 1.3)

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

D. Recipient Country (see section 1.4)

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

E. Agreement period (see section 1.5):

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

F. Agreement Description: (see section 1.6)

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

G. Agreement Signed:

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

The Statistics sheet

The screenshot shows a web form with several sections. At the top, there are tabs: 'Activities', 'Details', 'Statistics', and 'Disbursement Details'. Below the tabs, there are several sections:

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

Seven callout boxes labeled A through G are positioned at the top. Arrows point from these boxes to the following fields in the form:

- A:** Points to the 'Type of assistance' dropdown.
- B:** Points to the 'Form of assistance' dropdown.
- C:** Points to the 'Sector' text input field.
- D:** Points to the 'Program area' dropdown.
- E:** Points to the 'Focus areas' checkboxes.
- F:** Points to the 'Special projects etc.' text input field.
- G:** Points to the 'Validate' button.

A. Type of Assistance (see section 1.7):

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

Type of aid

1 Bilateral

Form of aid

Bilateral
Multi
Multi-bilateral

B. Form of Assistance (see section 1.8):

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

Form of assistance

C01 Project-type interventions

C. DAC sector (see section 1.9):

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

DAC sector

Enter DAC sector

311 Agriculture

81 Agricultural education and training

31181 - Agricultural education and training

D. Policy Markers (see section 1.10):

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

E. Focus Areas (see section 1.11):

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

F. Special projects

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

G. Validate Statistics:

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

The SDG sheet

The screenshot shows a web interface with a navigation bar containing 'Activities', 'Details', 'Statistics', 'SDG', and 'Disbursement Details'. The 'SDG' tab is active. Below the navigation bar, there are two main sections:

- SDG focus - Main focus - obligatory:** This section contains a text input field and an 'Enter SDG' button. Callout 'A' points to this input field.
- SDG focus - Other relevant objective - optional:** This section contains three identical rows. Each row has a text input field, an 'Enter SDG' button, and a 'Delete' button. Callout 'B' points to the first row's input field.

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

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

A. Main SDG focus

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

B. Other relevant objectives

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

Appendix 1: DAC sectors⁷

100 – SOCIAL INFRASTRUCTURE AND SERVICES

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
110		EDUCATION	
111		Education, level unspecified	<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.
112		Basic education	
	11220	Primary education	Formal and non-formal primary education for children; all elementary and first cycle systematic instruction; provision of learning materials.
	11230	Basic life skills for adults	Formal and non-formal education for basic life skills for adults (adults education); literacy and numeracy training. Excludes health education (12261) and activities related to prevention of noncommunicable diseases. (123xx).
	11231	Basic life skills for youth	Formal and non-formal education for basic life skills for young people.
	11232	Primary education equivalent for adults	Formal primary education for adults.
	11240	Early childhood education	Formal and non-formal pre-school education.
	11250	School feeding	Provision of meals or snacks at school; other uses of food for the achievement of educational outcomes including "take-home" food rations provided as economic incentives to families (or foster families, or other child care institutions) in return for a child's regular attendance at school; food provided to adults or youth who attend literacy or vocational training programmes; food for pre-school activities with an educational component. These activities may help reduce children's hunger during the school day if provision of food/meals contains bioavailable nutrients to address specific nutrition needs and have nutrition expected outcomes in school children,

⁷ development-finance-codelists.oecd.org/CodesList.aspx

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

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
120		HEALTH	
121		Health, general	
	12110	Health policy and administrative management	Health sector policy, planning and programmes; aid to health ministries, public health administration; institution capacity building and advice; medical insurance programmes; including health system strengthening and health governance; unspecified health activities.
	12181	Medical education/training	Medical education and training for tertiary level services.
	12182	Medical research	General medical research (excluding basic health research and research for prevention and control of NCDs (12382).
	12191	Medical services	Laboratories, specialised clinics and hospitals (including equipment and supplies); ambulances; dental services; medical rehabilitation. Excludes noncommunicable diseases (123xx).
122		Basic health	
	12220	Basic health care	Basic and primary health care programmes; paramedical and nursing care programmes; supply of drugs, medicines and vaccines related to basic health care; activities aimed at achieving universal health coverage.
	12230	Basic health infrastructure	District-level hospitals, clinics and dispensaries and related medical equipment; excluding specialised hospitals and clinics (12191).
	12240	Basic nutrition	Micronutrient deficiency identification and supplementation; Infant and young child feeding

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			promotion including exclusive breastfeeding; Non-emergency management of acute malnutrition and other targeted feeding programs (including complementary feeding); Staple food fortification including salt iodization; Nutritional status monitoring and national nutrition surveillance; Research, capacity building, policy development, monitoring and evaluation in support of these interventions. Use code 11250 for school feeding and 43072 for household food security.
	12250	Infectious disease control	Immunisation; prevention and control of infectious and parasite diseases, except malaria (12262), tuberculosis (12263), COVID-19 (12264), HIV/AIDS and other STDs (13040). It includes diarrheal diseases, vector-borne diseases (e.g. river blindness and guinea worm), viral diseases, mycosis, helminthiasis, zoonosis, diseases by other bacteria and viruses, pediculosis, etc.
	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.
	11264	COVID-19 control	All activities related to COVID-19 control e.g. information, education and communication; testing; prevention; immunisation, treatment, care.
	12281	Health personnel development	Training of health staff for basic health care services.
123		Non-communicable diseases (NCDs)	
	12310	NCDs control, general	Programmes for the prevention and control of NCDs which cannot be broken down into the codes below.
	12320	Tobacco use control	Population/individual measures and interventions to reduce all forms of tobacco use in any form. Includes activities related to the implementation of the WHO Framework Convention on Tobacco Control, including specific high-impact demand reduction measures for effective tobacco control.
	12330	Control of harmful use of alcohol and drugs	Prevention and reduction of harmful use of alcohol and psychoactive drugs; development, implementation, monitoring and evaluation of prevention and treatment strategies, programmes and interventions; early identification and management of health conditions caused by use of alcohol and drugs [excluding narcotics traffic control (16063)].
	12340	Promotion of mental health and well-being	Promotion of programmes and interventions which support mental health and well-being resiliency; prevention, care and support to individuals vulnerable to suicide. Excluding treatment of addiction to tobacco, alcohol and drugs (included in codes 12320 and 12330).
	12350	Other prevention and treatment of NCDs	Population/individual measures to reduce exposure to unhealthy diets and physical inactivity and to strengthen capacity for prevention, early detection, treatment and sustained management of NCDs including: Cardiovascular disease control: Prevention, screening and treatment of cardiovascular diseases (including hypertension, hyperlipidaemia, ischaemic

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			heart diseases, stroke, rheumatic heart disease, congenital heart disease, heart failure, etc.). Diabetes control: Prevention, screening, diagnosis, treatment and management of complications from all types of diabetes. Exposure to physical inactivity: Promotion of physical activity through supportive built environment (urban design, transport), sports, health care, schools and community programmes and mass media campaign. Exposure to unhealthy diet: Programmes and interventions that promote healthy diet through reduced consumption of salt, sugar and fats and increased consumption of fruits and vegetables e.g. food reformulation, nutrient labelling, food taxes, marketing restriction on unhealthy foods, nutrition education and counselling, and settings-based interventions (schools, workplaces, villages, communities). Cancer control: Prevention (including immunisation, HPV and HBV), early diagnosis (including pathology), screening, treatment (e.g. radiotherapy, chemotherapy, surgery) and palliative care for all types of cancers. Implementation, maintenance and improvement of cancer registries are also included. Chronic respiratory diseases: Prevention, early diagnosis and treatment of chronic respiratory diseases, including asthma. Excludes: Tobacco use control (12320), Control of harmful use of alcohol and drugs (12330), research for the prevention and control of NCDs (12382).
	12382	Research for prevention and control of NCDs	Research to enhance understanding of NCDs, their risk factors, epidemiology, social determinants and economic impact; translational and implementation research to enhance operationalisation of cost-effective strategies to prevent and control NCDs; surveillance and monitoring of NCD mortality, morbidity, risk factor exposures, and national capacity to prevent and control NCDs.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
130		POPULATION POLICIES/ PROGRAMMES AND REPRODUCTIVE HEALTH	
	13010	Population policy and administrative management	Population/development policies; demographic research/analysis; reproductive health research; unspecified population activities. (Use purpose code 15190 for data on migration and refugees.)
	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.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	13081	Personnel development for population and reproductive health	Education and training of health staff for population and reproductive health care services.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
140		WATER AND SANITATION	
	14010	Water sector policy and administrative management	Water sector policy and governance, including legislation, regulation, planning and management as well as transboundary management of water; institutional capacity development; activities supporting the Integrated Water Resource Management approach (IWRM: see box below).
	14015	Water resources conservation (including data collection)	Collection and usage of quantitative and qualitative data on water resources; creation and sharing of water knowledge; conservation and rehabilitation of inland surface waters (rivers, lakes etc.), ground water and coastal waters; prevention of water contamination.
	14020	Water supply and sanitation - large systems	Programmes where components according to 14021 and 14022 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply (14021), sanitation (14022), and hygiene (12261).
	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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			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.

Notes:

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

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

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

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
150		GOVERNMENT AND CIVIL SOCIETY	<i>Includes assistance to strengthen the administrative apparatus and government.</i>
151		Government and civil society, general	N.B. Use code 51010 for general budget support.
	15110	Public sector policy and administrative management	Institution-building assistance to strengthen core public sector management systems and capacities. This includes general public policy management, co-ordination, planning and reform; human resource management; organisational development; civil service reform; e-government; development planning, monitoring and evaluation; support to ministries involved in aid co-ordination; other ministries and government departments when sector cannot be specified. (Use specific sector codes for development of systems and capacities in sector ministries. For macro-economic policy use code 15142. For public procurement use code 15125.)
	15111	Public finance management	Fiscal policy and planning; support to ministries of finance; strengthening financial and managerial accountability; public expenditure management; improving financial management systems; budget drafting; inter-governmental fiscal relations, public audit, public debt. (Use code 15114 for domestic revenue mobilisation and code 33120 for customs).

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	15112	Decentralisation and support to subnational government	Decentralisation processes (including political, administrative and fiscal dimensions); intergovernmental relations and federalism; strengthening departments of regional and local government, regional and local authorities and their national associations. (Use specific sector codes for decentralisation of sector management and services.)
	15113	Anti-corruption organisations and institutions	Specialised organisations, institutions and frameworks for the prevention of and combat against corruption, bribery, money-laundering and other aspects of organised crime, with or without law enforcement powers, e.g. anti-corruption commissions and monitoring bodies, special investigation services, institutions and initiatives of integrity and ethics oversight, specialised NGOs, other civil society and citizens' organisations directly concerned with corruption.
	15114	Domestic Revenue Mobilisation	Support to domestic revenue mobilisation/tax policy, analysis and administration as well as non-tax public revenue, which includes work with ministries of finance, line ministries, revenue authorities or other local, regional or national public bodies. (Use code 16010 for social security and other social protection.)
	15125	Public Procurement	Support to public procurement, including to create and evaluate legal frameworks; advice in establishing strategic orientation of public procurement policies and reforms; advice in designing public procurement systems and processes; support to public procurement institutions (including electronic procurement) as well as structures or initiatives to assess public procurement systems; and development of professional capacity of public procurement bodies and staff.
	15130	Legal and judicial development	<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. Public legal education; dissemination of information on entitlements and remedies for injustice; awareness campaigns.</p> <p>(Use codes 152xx for activities that are primarily aimed at supporting security system reform or undertaken in connection with post-conflict and peace building activities. Use code 15190 for capacity building in border management related to migration.)</p>
	15142	Macroeconomic policy	Support to macroeconomic stability, debt sustainability and structural reforms. Includes technical assistance for strategic formulation of policies, laws and regulation; capacity building to enhance public sector development; policy-based funding. For fiscal policy and domestic revenue mobilisation use codes 15111 and 15114.
	15150	Democratic participation and civil society	Support to the exercise of democracy and diverse forms of participation of citizens beyond elections (15151); direct democracy instruments such as referenda and citizens' initiatives; support to organisations to represent and advocate for their members, to monitor, engage and hold governments to account, and to help citizens learn to act in the public sphere; curricula and teaching for civic education at various levels. (This purpose code is restricted to activities targeting governance issues. When assistance to civil society is for non-governance purposes use other appropriate purpose codes.)

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	15151	Elections	Electoral management bodies and processes, election observation, voters' education. (Use code 15230 when in the context of an international peacekeeping operation).
	15152	Legislatures and political parties	Assistance to strengthen key functions of legislatures/ parliaments including subnational assemblies and councils (representation; oversight; legislation), such as improving the capacity of legislative bodies, improving legislatures' committees and administrative procedures; research and information management systems; providing training programmes for legislators and support personnel. Assistance to political parties and strengthening of party systems.
	15153	Media and free flow of information	Activities that support free and uncensored flow of information on public issues; activities that increase the editorial and technical skills and the integrity of the print, broadcast and online media, e.g. training of journalists and information professionals. Use codes in sector 220 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 a peacekeeping operation and code 15180 for ending violence against women and girls. Use code 15190 for human rights programming for refugees or migrants, including when they are victims of trafficking.</p>
	15170	Women's rights organisations and movements, and government institutions	Support for feminist, women-led and women's rights organisations and movements, and institutions (governmental and non-governmental) at all levels to enhance their effectiveness, influence and sustainability (activities and core funding). These organisations exist to bring about transformative change for gender equality and/or the rights of women and girls in developing countries. Their activities include agenda-setting, advocacy, policy dialogue, capacity development, awareness raising and prevention, service provision, conflict-prevention and peacebuilding, research, organising, and alliance and network building.
	15180	Ending violence against women and girls	<p>Support to programmes designed to prevent and eliminate all forms of violence against women and girls/gender-based violence. This encompasses a broad range of forms of physical, sexual and psychological violence including but not limited to: intimate partner violence (domestic violence); sexual violence; female genital mutilation/cutting (FGM/C); child, early and forced marriage; acid throwing; honour killings; and trafficking of women and girls. Prevention activities may include efforts to empower women and girls; change attitudes, norms and behaviour; adopt and enact legal reforms; and strengthen implementation of laws and policies on ending violence against women and girls, including through strengthening institutional capacity.</p> <p>Interventions to respond to violence against women and girls/gender-based violence may include expanding access to services including</p>

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			legal assistance, psychosocial counselling and health care; training personnel to respond more effectively to the needs of survivors; and ensuring investigation, prosecution and punishment of perpetrators of violence.
	15190	Facilitation of orderly, safe, regular and responsible migration and mobility	<p>Assistance to developing countries that facilitates the orderly, safe, regular and responsible migration and mobility of people. This includes:</p> <ul style="list-style-type: none"> • Capacity building in migration and mobility policy, analysis, planning and management. This includes support to facilitate safe and regular migration and address irregular migration, engagement with diaspora and programmes enhancing the development impact of remittances and/or their use for developmental projects in developing countries. • Measures to improve migrant labour recruitment systems in developing countries. • Capacity building for strategy and policy development as well as legal and judicial development (including border management) in developing countries. This includes support to address and reduce vulnerabilities in migration, and strengthen the transnational response to smuggling of migrants and preventing and combating trafficking in human beings. • Support to effective strategies to ensure international protection and the right to asylum. • Support to effective strategies to ensure access to justice and assistance for displaced persons. • Assistance to migrants for their safe, dignified, informed and voluntary return to their country of origin (covers only returns from another developing country; assistance to forced returns is excluded from ODA). • Assistance to migrants for their sustainable reintegration in their country of origin (use code 93010 for pre-departure assistance provided in donor countries in the context of voluntary returns). <p>Activities that pursue first and foremost providers' interest are excluded from ODA. Activities addressing the root causes of forced displacement and irregular migration should not be coded here, but under their relevant sector of intervention. In addition, use code 15136 for support to countries' authorities for immigration affairs and services (optional), code 24050 for programmes aiming at reducing the sending costs of remittances, code 72010 for humanitarian aspects of assistance to refugees and internally displaced persons (IDPs) such as delivery of emergency services and humanitarian protection. Use code 93010 when expenditure is for the temporary sustenance of refugees in the donor country, including for their voluntary return and for their reintegration when support is provided in a donor country in connection with the return from that donor country (i.e. pre-departure assistance), or voluntary resettlement in a third developed country.</p>

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
152		Conflict prevention and resolution, peace and security	<i>N.B.</i> Further notes on ODA eligibility (and exclusions) of conflict, peace and security related activities are given in paragraphs 76-81 of the Directives.
	15210	Security system management and reform	Technical co-operation provided to parliament, government ministries, law enforcement agencies and the judiciary to assist review and reform of the security system to improve democratic governance and civilian control; technical co-operation provided to government to improve civilian oversight and democratic control of budgeting, management, accountability and auditing of security

		<p>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).]</p>
15220	Civilian peace-building, conflict prevention and resolution	<p>Support for civilian activities related to peace building, conflict prevention and resolution, including capacity building, monitoring, dialogue and information exchange. 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).</p>
15230	Participation in international peacekeeping operations	<p>Bilateral participation in peacekeeping operations mandated or authorised by the United Nations (UN) through Security Council resolutions, and conducted by international organisations, e.g. UN, NATO, the European Union (Security and Defence Policy security-related operations), or regional groupings of developing countries. Direct contributions to the UN Department for Peacekeeping Operations (UNDPKO) budget are excluded from bilateral ODA (they are reportable in part as multilateral ODA, see Annex 9). The activities that can be reported as bilateral ODA under this code are limited to: human rights and election monitoring; reintegration of demobilised soldiers; rehabilitation of basic national infrastructure; monitoring or retraining of civil administrators and police forces; security sector reform and other rule of law-related activities; training in customs and border control procedures; advice or training in fiscal or macroeconomic stabilisation policy; repatriation and demobilisation of armed factions, and disposal of their weapons; explosive mine removal. The enforcement aspects of international peacekeeping operations are not reportable as ODA. ODA-eligible bilateral participation in peacekeeping operations can take the form of financing or provision of equipment or military or civilian personnel (e.g. police officers). The reportable cost is calculated as the excess over what the personnel and equipment would have cost to maintain had they not been assigned to take part in a peace operation. Costs for military contingents participating in UNDPKO peacekeeping operations are not reportable as ODA. International peacekeeping operations may include humanitarian-type activities (contributions to the form of equipment or personnel), as described in codes 7xxxx. These should be included under code 15230 if they are an integrated part of the activities above, otherwise they should be reported as humanitarian aid.</p>

			NB: When using this code, indicate the name of the operation in the short description of the activity reported.
	15240	Reintegration and SALW control	Reintegration of demobilised military personnel into the economy; conversion of production facilities from military to civilian outputs; technical co-operation to control, prevent and/or reduce the proliferation of small arms and light weapons (SALW) – see para. 80 of the Directives for definition of SALW activities covered. [Other than in the context of an international peacekeeping operation (15230) or child soldiers (15261)].
	15250	Removal of land mines and explosive remnants of war	All activities related to land mines and explosive remnants of war which have benefits to developing countries as their main objective, including removal of land mines and explosive remnants of war, and stockpile destruction for developmental purposes [other than in the context of an international peacekeeping operation (15230)]; risk education and awareness raising; rehabilitation, reintegration and assistance to victims, and research and development on demining and clearance. Only activities for civilian purposes are ODA-eligible.
	15261	Child soldiers (Prevention and demobilisation)	Technical co-operation provided to government – and assistance to civil society organisations – to support and apply legislation designed to prevent the recruitment of child soldiers, and to demobilise, disarm, reintegrate, repatriate and resettle (DDR) child soldiers.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
160		OTHER SOCIAL INFRASTRUCTURE AND SERVICES	
	16010	Social Protection	Social protection or social security strategies, legislation and administration; institution capacity building and advice; social security and other social schemes; support programmes, cash benefits, pensions and special programmes for older persons, orphans, persons with disabilities, children, mothers with newborns, those living in poverty, without jobs and other vulnerable groups; social dimensions of structural adjustment.
	16020	Employment creation	Employment policy and planning; institution capacity building and advice; employment creation and income generation programmes; including activities specifically designed for the needs of vulnerable groups.
	16030	Housing policy and administrative management	Housing sector policy, planning and programmes; excluding low-cost housing and slum clearance (16040).
	16040	Low-cost housing	Including slum clearance.
	16050	Multisector aid for basic social services	Basic social services are defined to include basic education, basic health, basic nutrition, population/reproductive health and basic drinking water supply and basic sanitation.
	16061	Culture and cultural diversity	Development-oriented social and cultural programmes: - Programmes to strengthen the cultural sector (cinema, music, dance, painting, literature, etc.) of developing countries; measures to promote or protect the diversity of cultural expressions. This includes support to cultural industries, construction and reparation of facilities; capacity building for artists and other persons working in the cultural sector; activities to support the production or

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			the dissemination of artistic works of developing country nationals (e.g. artistic or musical events). - Preservation of tangible (artefacts, monuments, sites, museums) and intangible (arts, social practices, knowledge and skills, shared values, traditions, performances) cultural heritage that has a diversity of values including symbolic, historic, artistic, aesthetic, ethnological or anthropological, scientific and social significance. - Other development-oriented social and cultural programmes that contribute to promote inclusion and empowerment of nationals of developing countries. This includes the provision of materials (e.g. books, sport equipment), educational services (e.g. language courses), recreational facilities and equipment, as well as the organisation of tournaments and sporting events taking place in developing countries with participation of their nationals. Use code 99820 – promotion of development awareness for activities in the field of culture in the donor country that are designed to increase public support and awareness of development co-operation efforts in the donor country.
	16062	Statistical capacity building	All statistical activities, such as data collection, processing, dissemination and analysis; support to development and management of official statistics including demographic, social, economic, environmental and multi-sectoral statistics; statistical quality frameworks; development of human and technological resources for statistics, investments in data innovation. Activities related to data and statistics in the sectors 120, 130 or 150 should preferably be coded under the voluntary purpose codes 12196, 13096 and 15196. Activities with the sole purpose of monitoring development co-operation activities, including if performed by third parties, should be coded under 91010 (Administrative costs).
	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 ⁸ .
	16064	Social mitigation of HIV/AIDS	Special programmes to address the consequences of HIV/AIDS, e.g. social, legal and economic assistance to people living with HIV/AIDS including food security and employment; support to vulnerable groups and children orphaned by HIV/AIDS; human rights of HIV/AIDS affected people.
	16070	Labour Rights	Advocacy for international labour standards, labour law, fundamental principles and rights at work (child labour, forced labour, non-discrimination in the workplace, freedom of association and collective bargaining);

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			formalisation of informal work, occupational safety and health.
	16080	Social Dialogue	Capacity building and advice in support of social dialogue; support to social dialogue institutions, bodies and mechanisms; capacity building of workers' and employers' organisations.

200 - ECONOMIC INFRASTRUCTURE AND SERVICES

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
210		TRANSPORT AND STORAGE	<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. Includes prevention of road accidents. Whenever possible, report transport of goods under the sector of the good being transported.
	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. Whenever possible, report storage projects under the sector of the resource being stored.
	21081	Education and training in transport and storage	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
220		COMMUNICATIONS	
	22010	Communications policy and administrative management	Communications sector policy, planning and programmes; institution capacity building and advice; including postal services development; unspecified communications activities.
	22020	Telecommunications	Telephone networks, telecommunication satellites, earth stations.
	22030	Radio, television, print and online media	Radio and TV links, equipment and infrastructure; newspapers; printing and publishing. Information creation (in any media) is recorded under code 15153.
	22040	Information and communication technology (ICT)	Computer hardware and software; internet access, when sector cannot be specified.
	22081	Education and training in ICT, telecommunications and media	Support for technical training in the sectors of ICT, telecommunications and media; IT training when the

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			sector cannot be specified. Training on content creation (e.g. journalism, knowledge sharing) is reported under code 15153.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
230		ENERGY GENERATION, DISTRIBUTION AND EFFICIENCY	Categories 231 through 235 include both electric power plants and combined heat and power (CHP) plants. Heat-only plants, whatever the type of fuel, are reportable under category 236. Activities relating to fuelwood/charcoal production, energy manufacturing and natural resources extraction (including oil and gas pipelines) are reportable under categories 312, 321 et 322 respectively.
231		Energy Policy	
	23110	Energy policy and administrative management	Energy sector policy, planning; aid to energy ministries and other governmental or non-governmental institutions for activities related to the SDG7; institution capacity building and advice; tariffs, market building, unspecified energy activities; energy activities for which a more specific code cannot be assigned.
	23181	Energy education/training	All levels of training not included elsewhere.
	23182	Energy research	Including general inventories, surveys.
	23183	Energy conservation and demand-side efficiency	Support for energy demand reduction, e.g. building and industry upgrades, smart grids, metering and tariffs. For clean cooking appliances use code 32174.
232		Energy generation, renewable sources	
	23210	Energy generation, renewable sources – multiple technologies	Renewable energy generation programmes that cannot be attributed to one single technology (codes 23220 through 23270 below). Fuelwood/charcoal production should be included under forestry 31261.
	23220	Hydro-electric power plants	Including energy generating river barges.
	23230	Solar energy for centralised grids	Including photo-voltaic cells, concentrated solar power systems connected to the main grid and net-metered decentralised solutions.
	23231	Solar energy for isolated grids and standalone systems	Solar power generation for isolated mini-grids, solar home systems (including integrated wiring and related appliances), solar lanterns distribution and commercialisation. This code refers to the power generation component only.
	23232	Solar energy – thermal applications	Solar solutions for indoor space and water heating (except for solar cook stoves 32174).
	23240	Wind energy	Wind energy for water lifting and electric power generation.
	23250	Marine energy	Including ocean thermal energy conversion, tidal and wave power.
	23260	Geothermal energy	Use of geothermal energy for generating electric power or directly as heat for agriculture, etc.
	23270	Biofuel-fired power plants	Use of solids and liquids produced from biomass for direct power generation. Also includes biogases from anaerobic fermentation (e.g. landfill gas, sewage sludge gas, fermentation of energy crops and manure) and thermal processes (also known as syngas); waste-

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			fired power plants making use of biodegradable municipal waste (household waste and waste from companies and public services that resembles household waste, collected at installations specifically designed for their disposal with recovery of combustible liquids, gases or heat). See code 23360 for non-renewable waste-fired power plants.
233		Energy generation, non-renewable sources	
	23310	Energy generation, non-renewable sources – unspecified	Thermal power plants including when energy source cannot be determined; combined gas-coal power plants.
	23320	Coal-fired electric power plants	Thermal electric power plants that use coal as the energy source.
	23330	Oil-fired electric power plants	Thermal electric power plants that use fuel oil or diesel fuel as the energy source.
	23340	Natural gas-fired electric power plants	Electric power plants that are fuelled by natural gas; related feed-in infrastructure (LNG terminals, gasifiers, pipelines to feed the plant).
	23350	Fossil fuel electric power plants with carbon capture and storage (CCS)	Fossil fuel electric power plants employing technologies to capture carbon dioxide emissions. CCS not related to power plants should be included under 41020. CCS activities are not reportable as ODA.
	23360	Non-renewable waste-fired electric power plants	Electric power plants that use non-biodegradable industrial and municipal waste as the energy source.
234		Hybrid energy electric power plants	
	23410	Hybrid energy electric power plants	Electric power plants that make use of both non-renewable and renewable energy sources.
235		Nuclear energy electric power plants	
	23510	Nuclear energy electric power plants and nuclear safety	See note regarding ODA eligibility of nuclear energy.
236		Heating, cooling and energy distribution	
	23610	Heat plants	Power plants which are designed to produce heat only.
	23620	District heating and cooling	Distribution of heat generated in a centralised location, or delivery of chilled water, for residential and commercial heating or cooling purposes.
	23630	Electric power transmission and distribution (centralised grids)	Grid distribution from power source to end user; transmission lines. Also includes storage of energy to generate power (e.g. pumped hydro, batteries) and the extension of grid access, often to rural areas.
	23631	Electric power transmission and distribution (isolated mini-grids)	Includes village grids and other electricity distribution technologies to end users that are not connected to the main national grid. Also includes related electricity storage. This code refers to the network infrastructure only regardless of the power generation technologies.
	23640	Retail gas distribution	Includes urban infrastructure for the delivery of urban gas and LPG cylinder production, distribution and refill. Excludes gas distribution for purposes of electricity generation (23340) and pipelines (32262).
	23641	Retail distribution of liquid or solid fossil fuels	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	23642	Electric mobility infrastructures	Includes electricity or hydrogen recharging stations for private and public transport systems and related infrastructure (except for rail transport 21030).

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

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
250		BUSINESS AND OTHER SERVICES	
	25010	Business Policy and Administration	Public sector policies and institution support to the business environment and investment climate, including business regulations, property rights, non-discrimination, investment promotion, competition policy, enterprises law, private-public partnerships.
	25020	Privatisation	When sector cannot be specified. Including general state enterprise restructuring or demonopolisation programmes; planning, programming, advice.
	25030	Business development services	Public and private provision of business development services, e.g. incubators, business strategies, commercial linkages programmes and matchmaking services. Includes support to private organisations representing businesses, e.g. business associations; chambers of commerce; producer associations; providers of know-how and other business

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			development services. For financial services use CRS codes 24030 or 24040. For SME development and for support to companies in the industrial sector use codes 32130 through 32172. For support to companies in the agricultural sector use code 31120.
	25040	Responsible Business Conduct	Support to policy reform, implementation and enforcement of responsible business conduct (RBC) principles and standards as well as facilitation of responsible business practices by companies. Includes establishing and enforcing a legal and regulatory framework to protect stakeholder rights and the environment, rewarding best performers; exemplifying RBC in government economic activities, such as state-owned enterprises' operations or public procurement; support to the implementation of the OECD Guidelines for MNEs, including disclosure, human rights, employment and industrial relations, environment, combating bribery, consumer interests, science and technology, competition and taxation.

300 - PRODUCTION SECTORS

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

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	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.

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

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
321		INDUSTRY	
	32110	Industrial policy and administrative management	Industrial sector policy, planning and programmes; institution capacity building and advice; unspecified industrial activities; manufacturing of goods not specified below.
	32120	Industrial development	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	32130	Small and medium-sized enterprises (SME) development	Direct support to improve the productive capacity and business management of micro, small and medium-sized enterprises in the industrial sector, including accounting, auditing, advisory services, technological transfer and skill upgrading. For business policy and institutional support use code 25010. For business development services through business intermediary organisations (e.g. business associations; chambers of commerce; producer associations; incubators; providers of know-how and other business development services) use CRS code 25030. For farm and agricultural development use code 31120.
	32140	Cottage industries and handicraft	
	32161	Agro-industries	Staple food processing, dairy products, slaughter houses and equipment, meat and fish processing and preserving, oils/fats, sugar refineries, beverages/tobacco, animal feeds production.
	32162	Forest industries	Wood production, pulp/paper production.
	32163	Textiles, leather and substitutes	Including knitting factories.
	32164	Chemicals	Industrial and non-industrial production facilities; includes pesticides production.
	32165	Fertilizer plants	
	32166	Cement/lime/plaster	
	32167	Energy manufacturing (fossil fuels)	Including gas liquefaction; petroleum refineries, wholesale distribution of fossil fuels. (Use 23640 for retail distribution of gas and 23641 for retail distribution of liquid or solid fossil fuels.)
	32168	Pharmaceutical production	Medical equipment/supplies; drugs, medicines, vaccines; hygienic products.
	32169	Basic metal industries	Iron and steel, structural metal production.
	32170	Non-ferrous metal industries	
	32171	Engineering	Manufacturing of electrical and non-electrical machinery, engines/turbines.
	32172	Transport equipment industry	Shipbuilding, fishing boats building; railroad equipment; motor vehicles and motor passenger cars; aircraft; navigation/guidance systems.
	32173	Modern biofuels manufacturing	Includes biogas, liquid biofuels and pellets for domestic and non-domestic use. Excludes raw fuelwood and charcoal (31261).
	32174	Clean cooking appliances manufacturing, market development and distribution	Includes manufacturing and distribution of efficient biomass cooking stoves, gasifiers, liquid biofuels stoves, solar stoves, gas and biogas stoves, electric stoves.
	32182	Technological research and development	Including industrial standards; quality management; metrology; testing; accreditation; certification.

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
322		MINERAL RESOURCES AND MINING	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	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 (upstream)	Petroleum, natural gas, condensates, liquefied petroleum gas (LPG), liquefied natural gas (LNG); including drilling and production, and oil and gas pipelines.
	32263	Ferrous metals	Iron and ferro-alloy metals.
	32264	Nonferrous metals	Aluminium, copper, lead, nickel, tin, zinc.
	32265	Precious metals/materials	Gold, silver, platinum, diamonds, gemstones.
	32266	Industrial minerals	Baryte, limestone, feldspar, kaolin, sand, gypsum, gravel, ornamental stones.
	32267	Fertilizer minerals	Phosphates, potash.
	32268	Offshore minerals	Polymetallic nodules, phosphorites, marine placer deposits.

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
331		TRADE POLICY AND REGULATIONS AND TRADE-RELATED ADJUSTMENT	
	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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			Pacific/European Union (ACP/EU)], including work on technical barriers to trade and sanitary and phytosanitary measures (TBT/SPS) at regional level; elaboration of rules of origin and introduction of special and differential treatment in RTAs.
	33140	Multilateral trade negotiations	Support developing countries' effective participation in multilateral trade negotiations, including training of negotiators, assessing impacts of negotiations; accession to the World Trade Organisation (WTO) and other multilateral trade-related organisations.
	33150	Trade-related adjustment	Contributions to the government budget to assist the implementation of recipients' own trade reforms and adjustments to trade policy measures by other countries; assistance to manage shortfalls in the balance of payments due to changes in the world trading environment.
	33181	Trade education/training	Human resources development in trade not included under any of the above codes. Includes university programmes in trade.

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

400 – MULTISECTOR/CROSS-CUTTING

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
410		General environmental protection	<i>Covers activities concerned with conservation, protection or amelioration of the physical environment without sector allocation.</i>
	41010	Environmental policy and administrative management	Environmental policy, laws, regulations and economic instruments; administrative institutions and practices; environmental and land use planning and decision-making procedures; seminars, meetings; miscellaneous conservation and protection measures not specified below.
	41020	Biosphere protection	Air pollution control, ozone layer preservation; marine pollution control.
	41030	Bio-diversity	Including natural reserves and actions in the surrounding areas; other measures to protect endangered or vulnerable species and their habitats (e.g. wetlands preservation).
	41040	Site preservation	Applies to unique cultural landscape; including sites/objects of historical, archeological, aesthetic, scientific or educational value.
	41081	Environmental education/ training	
	41082	Environmental research	Including establishment of databases, inventories/accounts of physical and natural resources; environmental profiles and impact studies if not sector specific.
430		Other multisector	
	43010	Multisector aid	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	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).
	43060	Disaster Risk Reduction	Disaster risk reduction activities if not sector specific. Comprises risk assessments, structural prevention measures (e.g. flood prevention infrastructure), preparedness measures (e.g. early warning systems) normative prevention measures (e.g. building codes, land-use planning), and risk transfer systems (e.g. insurance schemes, risk funds). Also includes building local and national capacities and supporting the establishment of efficient and sustainable national structures able to promote disaster risk reduction.
	43071	Food security policy and administrative management	Food security policy, programmes and activities; institution capacity strengthening; policies, programmes for the reduction of food loss/waste; food security information systems, data collection, statistics, analysis, tools, methods; coordination and governance mechanisms; other unspecified food security activities.
	43072	Household food security programmes	Short or longer term household food security programmes and activities that improve the access of households to nutritionally adequate diets (excluding any cash transfers within broader social welfare programmes that do not have a specific food security, food acquisition or nutrition focus which should be reported under code 16010).
	43073	Food safety and quality	Food safety and quality policies, programmes and activities, including food inspection and certification; strengthening food safety/quality capacities and development of standards along the value chain; monitoring/surveillance and laboratory capacities; and delivery of information, communication, education.
	43081	Multisector education/training	Including scholarships.
	43082	Research/scientific institutions	When sector cannot be identified.

Note: Sector specific environmental protection activities should be included in the respective sectors, and the environment marker checked. Multi-sector/cross-cutting includes only environment activities not allocable by sector.

500 – COMMODITY AID AND GENERAL PROGRAMME ASSISTANCE

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
510		General budget support	<i>Budget support in the form of sector-wide approaches (SWAps) should be included in the respective sectors.</i>
	51010	General budget support-related aid	Unearmarked contributions to the government budget; support for the implementation of macroeconomic reforms (structural adjustment programmes, poverty reduction strategies); general programme assistance (when not allocable by sector).
520		Developmental food aid/Food security assistance	
	52010	Food assistance	Supply of edible human food under national or international programmes including transport costs, cash payments made for food supplies; project food assistance aid and food assistance aid for market sales when benefiting sector not specified. Excludes food security policy and administrative management (43071), household food security programmes (43072) and emergency food assistance aid (72040). <i>Report as multilateral: i) food assistance aid by EU financed out of its budget and allocated pro rata to EU member countries; and ii) core contributions to the World Food Programme.</i>
530		Other commodity assistance	<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.

600 – ACTION RELATING TO DEBT

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

700 – HUMANITARIAN AID

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
720		Emergency Response	<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, education, health services including supply of medicines and malnutrition management, including medical nutrition management; and other nonfood relief items (including cash and voucher delivery modalities) for the benefit of crisisaffected people, including refugees and internally displaced people in developing countries, Includes assistance delivered by or coordinated by international civil protection units in the immediate aftermath of a disaster (in-kind assistance, deployment of specially-equipped teams, logistics and transportation, or assessment and coordination by experts sent to the field). Also includes measures to promote and protect the safety, well-being, dignity and integrity of crisis-affected people including refugees and internally displaced persons in developing countries. (Activities designed to protect the security of persons or properties through the use or display of force are not reportable as ODA.)
	72011	Basic Health Care Services in Emergencies	Provision of health services (basic health services, mental health, sexual and reproductive health), medical nutritional intervention (therapeutic feeding and medical interventions for treating malnutrition) and supply of medicines for the benefit of affected people. Excludes supplemental feeding (72040).
	72012	Education in Emergencies	Support for education facilities (including restoring pre-existing essential infrastructure and school facilities), teaching, training and learning materials (including digital technologies, as appropriate) and immediate access to quality basic and primary education (including formal and non-formal education), and secondary education (including vocational training and secondary level technical education) in emergencies for the benefit of affected children and youth, particularly targeting girls and women and refugees, life skills for youth and adults, and vocational training for youth and adults.
	72040	Emergency food assistance	Provision and distribution of food; cash and vouchers for the purchase of food; non-medical nutritional interventions for the benefit of crisis-affected people, including refugees and internally displaced people in developing countries in emergency situations. Includes logistical costs. Excludes non-emergency food assistance (52010), food security policy and administrative management (43071), household food programmes (43072) and medical nutrition interventions (therapeutic feeding) (72010 and 72011).
	72050	Relief co-ordination and support services	Measures to co-ordinate the assessment and safe delivery of humanitarian aid, including logistic, transport and communication systems; direct financial or technical support to national governments of affected countries to manage a disaster situation; activities to build an evidence base for humanitarian financing and operations, sharing this information and developing standards and guidelines for more effective response; funding for identifying and sharing innovative and scalable solutions to deliver effective humanitarian assistance.
730		Reconstruction relief and rehabilitation	<i>This relates to activities during and in the aftermath of an emergency situation. Longer-term activities to improve the level of infrastructure or social services should be reported under the relevant economic and social sector codes. See also guideline on distinguishing humanitarian from sector-allocable aid.</i>
	73010	Immediate post-emergency reconstruction and rehabilitation	Social and economic rehabilitation in the aftermath of emergencies to facilitate recovery and resilience building and enable populations to restore their livelihoods in the wake of an emergency situation (e.g. trauma counselling and treatment, employment programmes). Includes infrastructure necessary for the delivery of humanitarian aid; restoring pre-existing essential infrastructure and facilities (e.g. water and sanitation, shelter, health care services, education); rehabilitation of basic agricultural inputs and

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			livestock. Excludes longer-term reconstruction (“build back better”) which is reportable against relevant sectors.
740		Disaster prevention and preparedness	<i>See codes 41050 and 15220 for prevention of floods and conflicts.</i>
	74020	Multi-hazard response preparedness	Building the responsiveness, capability and capacity of international, regional and national humanitarian actors to disasters. Support to the institutional capacities of national and local government, specialised humanitarian bodies, and civil society organisations to anticipate, respond and recover from the impact of potential, imminent and current hazardous events and emergency situations that pose humanitarian threats and could call for a humanitarian response. This includes risk analysis and assessment, mitigation, preparedness, such as stockpiling of emergency items and training and capacity building aimed to increase the speed and effectiveness of lifesaving assistance delivered in the occurrence of crisis.

Distinguishing humanitarian from sector-allocable aid

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

910 –ADMINISTRATIVE COSTS OF DONORS

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

930 – REFUGEES IN DONOR COUNTRIES

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
930	93010	Refugees/ asylum seekers in donor countries (non-sector allocable)	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months, when costs cannot be disaggregated. See section II.6 and Annex 17 (of the Reporting Directives).
	93011	Refugees/asylum seekers in donor countries – food and shelter	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months – food and shelter: - Food and other essential temporary sustenance provisions such as clothing. - Temporary accommodation facilities (e.g. reception centres, containers, tent camps). In respect of buildings, only the costs of maintenance and upkeep may be reported as ODA. The cost of renting temporary accommodation facilities is eligible. (All construction costs are excluded).
	93012	Refugees/asylum seekers in donor countries – training	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months – training:

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			- Early childhood education, primary and secondary education for children (this includes school costs but excludes vocational training), as part of temporary sustenance. - Language training and other ad-hoc basic training for refugees e.g. basic life skills for youth and adults (literacy and numeracy training).
	93013	Refugees/asylum seekers in donor countries – health	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months: basic health care and psycho-social support for persons with specific needs e.g. unaccompanied minors, persons with disabilities, survivors of violence and torture.
	93014	Refugees/asylum seekers in donor countries – other temporary sustenance	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months: temporary sustenance other than food and shelter (code 93011), training (93012) and health (93013), i.e. cash “pocket money” to cover subsistence costs and assistance in the asylum procedure: translation of documents, legal and administrative counselling, interpretation services.
	93015	Refugees/asylum seekers in donor countries – voluntary repatriation	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months: voluntary repatriation of refugees to a developing country during first twelve months.
	93016	Refugees/asylum seekers in donor countries – transport	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months: transport to the host country in the case of resettlement programmes and transport within the host country.
	93017	Refugees/asylum seekers in donor countries – rescue at sea	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months: rescue of refugees at sea when it is the main purpose of the operation. Only the additional costs related to the operation may be counted.
	93018	Refugees/asylum seekers in donor countries – administrative costs	Costs incurred in donor countries for basic assistance to asylum seekers and refugees from developing countries, up to 12 months: administrative costs. Only overhead costs attached to the direct provision of temporary sustenance to refugees are eligible. This includes costs of personnel assigned to provide eligible services to refugees, but does not include costs of personnel who are not involved in the direct execution of these services, e.g. management, human resources, information technology.

998 – UNALLOCATED/ UNSPECIFIED

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
998	99810	Sectors not specified	Contributions to general development of the recipient should be included under programme assistance (51010).
	99820	Promotion of development awareness (non-sector allocable)	Spending in donor country for heightened awareness/interest in development co-operation (brochures, lectures, special research projects, etc.).

Appendix 2: SDG targets⁹

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

⁹ [DCD/DAC/STAT\(2020\)97/REV3 \(oecd.org\)](https://www.oecd.org/dac/stat(2020)97/rev3/)

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

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

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

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

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

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

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

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

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

Appendix 3: DAC list of ODA Recipients

DAC List of ODA Recipients | Effective for reporting on 2024 and 2025 flows

LEAST DEVELOPED COUNTRIES	LOW INCOME COUNTRIES WHICH ARE NOT LDCs (per capita GNI <= \$1 135 in 2022)	LOWER MIDDLE INCOME COUNTRIES AND TERRITORIES WHICH ARE NOT LDCs (per capita GNI \$1 136 - \$4 465 in 2022)	UPPER MIDDLE INCOME COUNTRIES AND TERRITORIES WHICH ARE NOT LDCs (per capita GNI \$4 466 - \$13 845 in 2022)
Afghanistan (L) Angola (LM) Bangladesh (LM) Benin (LM) Burkina Faso (L) Burundi (L) Cambodia (LM) Central African Republic (L) Chad (L) Comoros (LM) Democratic Republic of the Congo (L) Djibouti (LM) Eritrea (L) Ethiopia (L) Gambia (L) Guinea (LM) Guinea-Bissau (L) Haiti (LM) Kiribati (LM) Lao People's Democratic Republic (LM) Lesotho (LM) Liberia (L) Madagascar (L) Malawi (L) Mali (L) Mauritania (LM) Mozambique (L) Myanmar (LM) Nepal (LM) Niger (L) Rwanda (L) Sao Tome and Principe ¹ (LM) Senegal (LM) Sierra Leone (L) Solomon Islands ¹ (LM) Somalia (L) South Sudan (L) Sudan (L) Tanzania (LM) Timor-Leste (LM) Togo (L) Tuvalu (UM) Uganda (L)	Democratic People's Republic of Korea Syrian Arab Republic	Algeria Bhutan Bolivia Cabo Verde Cameroon Congo Côte d'Ivoire Egypt Eswatini Ghana Honduras India Iran Jordan Kenya Kyrgyzstan Lebanon Micronesia Mongolia Morocco Nicaragua Nigeria Pakistan Papua New Guinea Philippines Samoa Sri Lanka Tajikistan Tokelau* Tunisia Ukraine Uzbekistan Vanuatu Viet Nam Zimbabwe	Albania Argentina Armenia Azerbaijan Belarus Belize Bosnia and Herzegovina Botswana Brazil China (People's Republic of) Colombia Costa Rica Cuba Dominica Dominican Republic Ecuador El Salvador Equatorial Guinea Fiji Gabon Georgia Grenada Guatemala Guyana ² (H) Indonesia Iraq Jamaica Kazakhstan Kosovo Libya Malaysia Maldives Marshall Islands Mauritius Mexico Moldova Montenegro Montserrat ³ (H) Namibia Nauru ⁴ (H) Niue* North Macedonia Palau Peru Saint Helena* Saint Lucia Saint Vincent and the Grenadines Serbia South Africa Suriname Thailand Tonga Türkiye Turkmenistan Venezuela ⁵ Wallis and Futuna* West Bank and Gaza Strip

(1) General Assembly resolution A/73/L.40/Rev.1 adopted on 13 December 2018 decided that São Tomé and Príncipe and Solomon Islands will graduate six years after the adoption of the resolution, i.e., on 13 December 2024. Angola's graduation from the LDC category was deferred to February 2024. The List will therefore be revised for 2025 and 2026 ODA reporting if it is confirmed that these countries moved from the LDC category, and they will appear against their respective World Bank groupings on the List.

(2) Guyana and Panama exceeded the high-income threshold in 2022. In accordance with the DAC rules for revision of this List. If they remain a high-income country until 2025, they will be proposed for graduation from the List in the 2026 review.

(3) The DAC agreed to defer the decision to graduate Montserrat until October 2025, based on reliable GNI per capita data to be submitted by the latest on 1 July 2025. If the data show that Montserrat remained a high-income country, it will be proposed for graduation for 2026.

(4) The DAC approved the graduation of Nauru from the DAC List of ODA Recipients but agreed to defer the date of effect of its graduation until 1 January 2026. In January 2026, the DAC will update the DAC List of ODA Recipients to reflect Nauru's graduation.

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

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

Note: L, LM, UM and H shown after country names refer to the latest World Bank income classifications of: LDCs and any high-income countries that have not yet met the criteria for graduation. For the World Bank's current 2024 fiscal year, low income (L) economies are defined as those with a GNI per capita, calculated using the World Bank Atlas method, of USD 1 135 or less in 2022; lower middle-income (LM) economies are those with a GNI per capita between USD 1 136 and USD 4 465; upper middle-income (UM) economies are those with a GNI per capita between USD 4 466 and USD 13 845; high income (H) economies are those with a GNI per capita of more than USD 13 845.

Appendix 4: List of country codes

EUROPE

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

AFRICA

AFRICA, NORTH OF SAHARA

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

AFRICA, SOUTH OF SAHARA

EASTERN AFRICA

Burundi	BDI
Comoros	COM
Djibouti	DJB
Eritrea	ERI
Ethiopia	ETH
Kenya	KEN
Madagascar	MAG
Malawi	MWI
Mauritius	MUS
Mozambique	MOZ

Rwanda	RWA
Somalia	SOM
South Sudan	SSD
Sudan	SDN
Tanzania	TAN
Uganda	UGA
Zambia	ZAM
Zimbabwe	ZIB
Eastern Africa, regional	EAF

MIDDLE AFRICA

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

SOUTHERN AFRICA

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

WESTERN AFRICA

Benin	DHY
Burkina Faso	HVO
Cape Verde	CPV
Côte d'Ivoire	CIV

Gambia	GMB	Mexico	MEX
Ghana	GHA	Nicaragua	NIC
Guinea	GIN	Panama	PAN
Guinea-Bissau	GNB	Central America, regional	AMC
Liberia	LBR	Caribbean & Central America, regional	CAM
Mali	MLI		
Mauritania	MRT	SOUTH AMERICA	
Niger	NER	Argentina	ARG
Nigeria	NGA	Bolivia	BOL
St. Helena	SHN	Brazil	BRA
Senegal	SEN	Colombia	COL
Sierra Leone	SLE	Ecuador	ECU
Togo	TGO	Guyana	GUY
Western Africa, regional	WAF	Paraguay	PRY
		Peru	PER
South of Sahara, regional	SAF	Suriname	SUR
		Venezuela	VEN
Africa, regional	RAF	South America, regional	SAM
		America, regional	RAM
AMERICAS			
CARIBBEAN		ASIA	
Cuba	CUB	MIDDLE EAST ASIA	
Dominica	DMA	Iran	IRN
Dominican Republic	DOM	Iraq	IRQ
Grenada	GRD	Jordan	JOR
Haiti	HTI	Lebanon	LBN
Jamaica	JAM	Palestinian admin. Areas	PAL
Montserrat	MSR	Syria	SYR
St. Lucia	LCA	Yemen	YEM
St. Vincent & Grenadines	VCT	Middle East, regional	MEU
Caribbean, regional	QNB		
		SOUTH & CENTRAL ASIA	
CENTRAL AMERICA		Afghanistan	AFG
Belize	BLZ	Armenia	ARM
Costa Rica	CRI	Azerbaijan	AZE
El Salvador	SLV	Bangladesh	BGD
Guatemala	GTM	Bhutan	BTN
Honduras	HND		

Georgia	GEO	Fiji	FJI
India	IND	Papua New Guinea	PNG
Kazakhstan	KAZ	Solomon Islands	SLB
Kyrgyz Rep.	KGZ	Vanuatu	VUT
Maldives	MDV	Melanesia, regional	MEC
Myanmar (Burma)	MMR		
Nepal	NPL		
Pakistan	PAK	MICRONESIA	
Sri Lanka	LKA	Kiribati	KIR
Tajikistan	TJK	Marshall Islands	MHL
Turkmenistan	TKM	Micronesia, Fed. Sts.	FSM
Uzbekistan	UZB	Nauru	NRU
Central Asia, regional	QRS	Palau	PLW
South Asia, regional	QRC	Micronesia, regional	MIC
South & Central Asia, regional	SAS		
		POLYNESIA	
FAR EAST ASIA		Niue	NIU
Cambodia	KHM	Samoa	WSM
China	CHN	Tokelau	TKL
Indonesia	INS	Tonga	TON
Korea, Dem.	PRK	Tuvalu	TUV
Laos	LAO	Wallis & Futuna	WLF
Malaysia	MYS	Polynesia, regional	POC
Mongolia	MNG		
Philippines	PHI	Oceania, regional	QTA
Thailand	THA		
Timor Leste	TIM		
Viet Nam	SRV		
Far East Asia, regional	QRB		
Asia, regional	RAS		
Bilateral, unallocated	QZA		
OCEANIA			
MELANESIA			

Appendix 5: List of ODA Approved International Organizations

The DAC list of ODA-eligible international organisations contains such organisations to which core (unearmarked) contributions can be reported as ODA in whole or in part. The full list of these organisations can be found through this link: [ODA recipients: countries, territories, and international organisations | OECD](#)

Core contributions to multilateral agencies on the list are reportable, in whole or in part, as multilateral ODA. However, core contributions to multilateral agencies that are not on the list cannot be reported in ODA.

Earmarked contributions to organisations that are not on the list can still be reported in ODA provided they meet the ODA criterion of having the promotion of the economic development and welfare of developing countries as their primary objective ([see ODA definition](#)). Such contributions would be reported by members under bilateral ODA.

This list is reviewed annually by the OECD-Development Assistance Committee's (DAC) Working Party on Development Finance Statistics (WP-STAT). Proposals for changes must be made by DAC members or statistical reporters to the OECD, or, in exceptional cases, the DAC Secretariat, and then agreed by members on a consensus basis.

An organisation that is interested in being added to the list should follow the procedure below. If it is added to the list, it will be asked to report annually its activities to the OECD for transparency and accountability.

- Step 1: Review the [general methodology \(pdf\)](#) for assessing organisations for inclusion on the list.
- Step 2: Refer to the [submission template \(docx\)](#) , which is the only document that must be submitted to the DAC Secretariat to officially consider an application.
- Step 3: Find a sponsor from a government institution that reports their ODA to the OECD. This sponsor, ideally the WP-STAT statistical correspondent of that country, will submit an application to the DAC Secretariat on behalf of the organisation.
- Step 4: The sponsor must submit a complete and final draft of the template to the DAC Secretariat by 15 September.

The DAC Secretariat will begin reviewing all applications after the September 15th deadline has passed and, in the course of its review, may contact organisations and their sponsors for additional information. Based on its review, the Secretariat will draft a recommendation for approval from the WP-STAT; if there are no objections to the recommendation, it will come into effect for next year's reporting (e.g., for applications submitted by September 15th, 2024, approved recommendations will take effect for 2025 reporting on 2024 flows). If any WP-STAT member objects to a recommendation, the Secretariat will undertake more research to address any questions/concerns and re-issue an updated recommendation by March of the following year. If an application is unsuccessful, a five-year moratorium applies before the agency can be reconsidered.

Appendix 6: UN Compact Funding Modalities and forms of assistance

For more information, see: [Funding compact \(unsdg.org\)](https://www.un.org/sdgs/compact/)

	SINGLE ENTITY CONTRIBUTIONS	INTERAGENCY CONTRIBUTIONS
Unearmarked	Assessed contribution (DAC aid type B02 or B021) <i>Fixed amount contribution calculated based on agreed formula that UN Member States undertake to pay when signing a treaty</i>	
	Voluntary core (unearmarked) contribution (DAC aid type B02 or B021) <i>Voluntary untied contribution to the UN entity budget, fully flexible (within boundaries set in mandates, gov. body regulations, etc)</i>	Flexible contribution to a global level MPTF (DAC aid type B022 or B031; recipient 998, combined with Channel Codes for UN pooled funds) <i>"Core" financial contribution to an interagency global pooled fund (eg: Joint SDG Fund, PBF; global pooled funds on a specific theme), fully flexible within the ToRs of the fund</i>
	Voluntary core (unearmarked) in-kind untied contribution <i>Revenue transactions recorded for donations of goods and/or services, in accordance with accounting policies of the organization</i>	
Softly earmarked	Single-agency thematic funds (DAC aid type B032; recipient 998) <i>Co-mingled contributions to single-entity funding mechanism to support high-level outcomes within strategic plan; single UN entity is fund administrator & takes decisions on fund allocations</i>	
	Regional funding (DAC aid type B032; recipient regional) <i>Financial contribution to a single agency, fully flexible within the boundaries of a region (eg: Africa, South Asia)</i>	Flexible contribution to a regional level MPTF (DAC aid type B031; recipient regional) <i>Financial contribution to an interagency Multi-Partner Trust Fund for a specific region, fully flexible within the ToRs of the fund</i>
	Country programme funding (aid type B032; recipient country specific) <i>Financial contribution to a single agency, fully flexible within the boundaries of a country or multi-country programme</i>	Flexible contribution to a country level MPTF (DAC aid type B031; recipient country specific) <i>Financial contribution to an interagency Multi-Partner Trust Fund for a specific country or multi-country cooperation programme, fully flexible within the ToRs of the fund</i>
Earmarked	Earmarked to a sub-theme or target (DAC aid type B033; recipient 998) <i>Financial contribution directed to sub-categories of strategic objectives (eg: environment/decarbonization or education/teacher training) but without geographic limitations</i>	Thematic earmarking to a theme in an MPTF (DAC aid type B033) <i>Financial contribution to one or more specific objectives, sub-objectives or themes in an MPTF based on the type of earmarking allowed in the TOR of the Fund (regardless of geographical level)</i>
	Country-specific thematic funding (DAC aid type B033; recipient country specific) <i>Financial contribution to a specific outcome or outcomes within an entity's country program, without further restrictions</i>	Joint Programme (DAC aid type B031 or B033; recipient any) <i>Financial or in-kind contributions to a joint programme between two or more participating UN organizations working together at a country, regional or global level.</i>
Tightly earmarked	Project funding (DAC aid type C01) <i>Financial or in-kind contribution to a specific project in a specific country</i>	
	Tied-funding <i>Financial contribution tied to certain conditions in terms of purchase restrictions</i>	



Norad

norad.no