

Development Co-operation Directorate
Development Assistance Committee

DAC Working Party on Development Finance Statistics

SECRETARIAT ASSESSMENT OF THE BUDGET IDENTIFIER PROPOSAL

This document is presented for CONSIDERATION under item 2 of the draft annotated agenda [DCD/DAC/STAT/A(2015)5/PROV].

This note contains the Secretariat assessment of the budget identifier proposal put forward by Canada and Publish What You Fund (PWYF) to better classify data in the CRS in order to facilitate alignment with partner country budget classifications. Members will be invited to consider the proposal in light of this assessment and discuss the timeline for finalising the proposal for approval by the WP-STAT.

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SECRETARIAT ASSESSMENT OF THE BUDGET IDENTIFIER PROPOSAL

1. At the May 2015 WP-STAT meeting, Canada and Publish What You Fund (PWYF) presented a proposal to better classify data in the CRS in order to facilitate alignment with partner country budget classifications.¹ In response to members' request that the Secretariat assess the proposal and examine any practical implications it may have, the Secretariat has prepared this note and will present the results of its review at the 2-3 November 2015 WP-STAT meeting. **Members will be invited to consider the proposal in light of this assessment (section II) and discuss a timeline for finalising the proposal for approval by the WP-STAT (see paragraphs 12 and 16).**

I. Background and basis of the proposal

2. The proposal by Canada and PWYF is based on the observation that information on aid which is aligned with country budget classifications is a key demand of partner countries. It is needed for macro-economic forecasting and planning, budget planning and execution and for reporting purposes to enable partner country transparency and accountability. It has been part of the commitments made in Paris, Accra, Busan and Mexico, with a specific indicator measuring the share of aid reported on country budgets. Several assessments of progress since the Paris High-Level Forum on Aid Effectiveness found that availability and use of aid information at partner country level is poor, and that aid information is also poorly reflected in partner country budget documentation. This is, in part, because the format of the information is not suited to the needs of partner countries.

3. The proposal is summarised in Box 1 and in effect consists of two separate components: 1) the introduction of new CRS purpose codes at a more granular level to facilitate mapping to functional and administrative classifications of a partner country budget, and 2) the creation of a new economic classification to distinguish between capital and current expenditure.

Box 1. Proposal by Canada and Publish What You Fund – summary [DCD/DAC/STAT/RD(2015)3/RD3]

1) Additions to CRS purpose codes – to map to functional and administrative classifications

Existing CRS purpose codes allow a mapping to about 60-70% of budget classifications. To improve this mapping, greater precision is needed in certain economic areas, where the CRS purpose codes are too broad to identify the relevant budget classification. With more granularity, the proposed new CRS purpose codes could be mapped to each partner country's unique functional or administrative budget classification. Depending on the structure of the budget, the codes could be linked to higher or lower levels of the administrative or functional classification.

2) New field to provide the economic classification

This new field distinguishes between capital and recurrent expenditures, by adding a field in CRS reporting to identify the percentage of an activity that is capital (and therefore not recurrent). The proposal suggests that this would only be identified at the commitment stage of the project.

1. See DCD/DAC/STAT/RD(2015)3/RD3. The proposal is a second iteration of the proposal first presented to members at the September 2014 WP-STAT.

4. The proposed introduction of about 60 new CRS purpose codes (to complement the existing 200 CRS codes) is intended to facilitate mapping to functional and administrative classifications as defined by the Common Code². The aim is to increase the granularity of certain sectors by introducing a new hierarchy level under existing CRS purpose codes. As the higher level of CRS codes would be retained for statistical analysis and dissemination, the implementation and reporting on the new purpose codes could be voluntary.

5. The list of these new purpose codes with mapping to the common codes is shown in Annex 1. Annex 2 presents the list of common codes with the mapping to purpose codes.

II. Secretariat assessment of the proposal

II.1. Secretariat assessment of the proposed new purpose codes

6. The Secretariat examined the list of proposed new purpose codes. It also reviewed the results of the pilot from five countries to see the extent to which the new codes have been used. In general, the proposal unpacks some of the existing code categories that are rather broad in their scope (e.g. 16010 “Social/welfare services”), and the new codes could be useful for partner countries’ budgeting. However, it is not clear how some of the new codes would be applied to development co-operation. Adjustments and clarifications are needed to make the proposal fit the logic of the DAC sector classification and statistical framework in general. The following examples highlight issues with the proposed new purpose codes (shown in *italics* below).

- i) The proposal includes some **activities which are not reportable as ODA**, for example in the areas of security and military expenditures and religion and culture (e.g. *16014 “Civil service and military pensions”*, *16066 “Culture”* and *16067 “Religion”*). Given the ongoing discussion in the DAC on the boundaries of ODA in the field of peace and security, it is inadvisable to include any new codes in the sector of “Conflict prevention and resolution, peace and security” (*15211* and *15212*) at this stage. Such codes, in any case, would need to be specifically discussed at the level of the DAC.
- ii) Some codes go **against the general logic of the CRS classification**. For example, code *21012 “Pipelines”* proposed under 21010 “Transport policy and administrative management” is already included under mineral resources and mining in the current classification, based on the general principal that sector-specific services are classified under the relevant sector. Clarification to this effect was recently introduced into the CRS code list (CRS purpose code 32262)³.

A similar issue arises with the proposed code *15125 “Central procurement”*; the classification should be in terms of the most specific sector it supports.
- iii) A number of codes seem to be **overlapping**, such as labour and employment, or *15119 “Debt and aid management”* and *15123 “Official development assistance”*. This latter code would seem **confusing** in a classification which covers all ODA. Further information is required on the scope of activities that would be covered under this item.
- iv) The **wording of titles and clarification notes** would also need to be refined and harmonised, as some descriptions are overly detailed and follow a logic which differs from other codes (e.g. *16065 “Recreation and sport”* and *16066 “Culture”*).

2. The Common Code is a new IATI classification attempting to match CRS sector codes to budget lines used by most partner countries in their public accounts.

3. To take effect as from 2016 reporting on 2015 flows. See DCD/DAC/STAT(2013)3/REV2

- v) It is not clear **how some of the codes would apply in practice to donors' aid programmes** (e.g. 15121 "Foreign affairs"). When financing individual activities in support of the social and welfare sector, the Secretariat questions if donors' project documentation is sufficiently detailed to enable the distinction between certain codes (e.g. 16012 "Social security (excl. pensions)" and 16013 "General pensions"). The question could also be raised about the extent to which members provide support in some of the areas (e.g. 15124 "General personnel services").
- vi) Some of the proposed new codes are **very narrow in scope**, and it seems unlikely that development co-operation activities would have these very specific areas as their main purpose. Such specific areas of focus would more likely be embedded as components of broader programmes, and would therefore be unused unless there were the possibility to report multiple purpose codes⁴ or if reporting took place at the component level, which in turn could lead to fragmentation of the data. It would be important to know whether donors are able to report at this level of detail.

Implications on the DAC/CRS system and DAC statistics

7. Each aid activity has a principal objective, and the DAC/CRS statistical system is designed to reflect this. The existing CRS codes reflect the sectors and activity areas in which donors' development co-operation programmes are most present. Earlier adjustments to the list (e.g. water, governance and most recently energy) reflected the need to track projects in support of specific sub-areas, in response to new development objectives or commitments (e.g. for sanitation *versus* water supply, or for energy efficiency as one of the core objectives of the UN Sustainable Energy for All initiative). The proposed new purpose codes, on the other hand, reflect a need to better map different classifications, and reflect also more the recipient perspective and information needs of partner countries. **From a technical standpoint, the proposal is feasible. However, the Secretariat recommends that it be refined in line with the assessment in paragraph 6, so that it is also more meaningful in terms of categorising development co-operation activities, which is the core purpose of the DAC/CRS sector classification.**

8. CRS purpose codes are usually sequential and non-hierarchical, i.e. each CRS code stands for itself. However, a hierarchical level has been introduced in the past for the water and governance sectors, and the proposal would generalise this practice. **The Secretariat proposes to store the new purpose codes as reported but use the higher level (existing CRS parent code) for analyses and publication of the data.** This would also enable the continuity of time series, and the comparability of data would be retained. However, a drawback of this approach would be the fragmentation of the projects into small components which would potentially have the same purpose code in the DAC statistical system (as they would be replaced by the higher level parent).

9. Dissemination of the new purpose codes in microdata, bulk files and IATI files could be considered.

Implications in members' systems and statistics

10. As stated above, the higher level codes would be retained for statistical analysis and dissemination and therefore enable implementation of the new purpose codes on a voluntary basis by members wishing and able to do so. Members who have committed to meeting their Busan commitments would thus be able to implement the proposal, and others could choose to do so later.

4. The introduction in CRS of multiple purpose codes will be examined in the course of the work to adjust classifications to SDGs.

Conclusion of the assessment

11. **From a technical standpoint, the budget identifier proposal is feasible and could be implemented in DAC statistics as described in paragraph 8, to facilitate mapping to partner country budgets. However, prior to implementation, the Secretariat considers that further work is required on a number of purpose codes in order to address the points highlighted above in paragraph 6. Members are invited to comment on the Secretariat's assessment of the proposed CRS purpose codes and to discuss a timeline for finalising the proposal for approval by the WP-STAT, ideally by end 2015.**

12. As regards the timeline, it is recalled that an overall review of the purpose codes and policy markers in light of the SDGs and the ongoing development of the Total Official Support for Sustainable Development concept is planned for early 2016. Further work on the budget identifier will need to take into account the results of this review and the fact that the adoption of the 2030 Agenda for Sustainable Development may trigger adjustments to developing countries' own classifications to report on progress on the implementation of the SDGs.

II.2. Secretariat assessment of the proposed economic classification

13. The second part of the proposal calls for the introduction of a new field in the CRS to identify the percentage of an activity that is capital expenditure, in line with the definition from IMF Government Finance Statistics (GFS) – see Box 2. This economic classification would only be reported at the commitment stage.

Box 2. Definition of capital expenditure

Capital spending is generally defined as *physical assets with a useful life of more than one year*. But it also includes *capital improvements or the rehabilitation of physical assets* that enhance or extend the useful life of the asset (as distinct from repair or maintenance, which assures that the asset is functional for its planned life). Capital includes all aspects of design and construction that are required to make the asset operational.

[Extract from DCD/DAC/STAT/RD(2015)3/RD3].

14. The identification of capital expenditure was discussed by WP-STAT when the type of aid classification was being introduced. At the time, members did not consider this feasible, but the situation and members' views may have changed since then.

15. In the CRS, a flag for "investment project" already exists. The definition from the statistical reporting directives is reproduced for ease of reference in Box 3 below.

16. The investment flag differs from the proposed economic classification which consists in allocating a percentage of an activity to capital expenditure. If all members were in favour of and able to report a percentage, this existing field could be transformed from a flag to percentage without technical constraint nor long implementation delays (e.g. by end 2015), but this would not be an option if members would be reporting on a voluntary basis (a mixture of percentages and flags would not seem ideal).

Box 3. Definition of investment flag in CRS

Investment project aid comprises activities primarily designed to augment the physical capital of recipient countries. It includes contributions for local and recurrent costs and investment-related technical co-operation.

[Extract from (DCD/DAC(2013)15/FINAL)]

17. The option then to consider for capturing the percentage of capital expenditure would be to create a new field in the CRS to store a percentage, and members could report on a voluntary basis. However, the Secretariat questions the feasibility of reporting these percentages and noted that only Canada provided this information in the pilot; it would seem futile to add a field if members would not be able to report.

18. Alternatively, members could simply integrate a new field for the purpose of capturing capital expenditure percentages into their own internal systems.

19. **Members are invited to comment.**

ANNEX 1: New purpose codes and mapping with Common Code classification

Only sections with modifications are shown.

DAC sector code	DAC sector name	DAC 5 code	DAC 5 name	CRS Code	CRS Code Description	Notes	Parent CRS code	CC		
112	EDUCATION	111	Education, level unspecified	11110	Education policy and administrative	Education sector policy, planning and programmes, aid to education		5.3.1		
				11120	Education facilities and training	Educational buildings, equipment, materials; subsidiary services to		5.3.13		
				11130	Teacher training	Teacher education (where the level of education is unspecified); in-service		5.3.12		
				11182	Educational research	Research and studies on education effectiveness, relevance and quality;		5.3.2		
		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.		5.3.3		
				11230	Basic life skills for youth and adults	Formal and non-formal education for basic life skills for young people and adults (adults education); literacy and numeracy training				
				11231	Basic life skills for youth	Formal and non-formal education for basic life skills for young people.	11230	5.3.6		
				11232	Primary education equivalent for adults	Formal primary education for adults.	11230	5.3.11		
				11240	Early childhood education	Formal and non-formal pre-school education.		5.3.3		
				113	Secondary education	11320	Secondary education	Second cycle systematic instruction at both junior and senior levels.		
						11321	Lower secondary education	Second cycle systematic instruction at junior level.	11320	5.3.5
		11322	Upper secondary education			Second cycle systematic instruction at senior level.	11320	5.3.6		
		11330	Vocational training	11330	Vocational training	Elementary vocational training and secondary level technical education, on-the job training, apprenticeships, including informal vocational training.		5.3.9		
				114	Post-secondary education	11420	Higher education	Degree and diploma programmes at universities, colleges and		5.3.8
		11430	Advanced technical and managerial training	Professional-level vocational training programmes and in-service training.		5.3.10				
		150	GOVERNMENT AND CIVIL SOCIETY	151	Government and civil society, general	15110	Public sector policy and administrative management	Institution-building assistance to strengthen core public sector management systems and capacities. This includes macro-economic and other policy management, co-ordination, planning and reform; human resource management; organisational development; civil service reform; e-government; development planning, monitoring and evaluation; support to ministries involved in aid co-ordination; other ministries and government departments when sector cannot be specified. (Use specific sector codes for development of systems and capacities in sector ministries.)		
						15121	Foreign affairs	Administration of external affairs and services.	15110	1.4.1
15122	Diplomatic missions					Operation of the ministry of external affairs and diplomatic and consular missions stationed abroad or at offices of international organizations.	15110	1.4.2		
15123	Official development assistance					Management of foreign aid.	15110	1.4.3		
15124	General personnel services					Administration and operation of general personnel services, including development and implementation of general personnel policies and procedures covering selection, promotion, rating methods, the description, evaluation and classification of jobs, the administration of civil service regulations and similar matters.	15110	1.5.1		
15125	Central procurement					Administration and operation of centralized supply and purchasing services	15110	1.7.2		
15126	Other general public services					Maintenance and storage of government records and archives; operation of government owned or occupied buildings, central motor vehicle pools, government operated printing offices, centralized computer and data processing services, etc.	15110	1.7.4		
15140	Economic, commercial and labour policy, planning and administration						5110	3.1.1		
15141	General economic, commercial and labour affairs					Administration of general economic and commercial affairs and services, including formulation and implementation of general economic and commercial policies; liaison among different branches of government and between government and business.	15110	3.1.2		
15142	Macroeconomic policy					Macroeconomic policy development and implementation.	15110	1.3.1		
15144	National standards development					Operation or support of institutions dealing with national standards development (Use code 18062 for statistical capacity building).	15110	3.1.7		
15143	Metereological services					Operation or support of institutions dealing with weather forecasting.	15110	3.8.13		
15154	Executive office					Administration, operation or support of executive office. Includes office of the chief executive at all levels of government - office of the monarch, governor-general, president, prime minister, governor, mayor, etc.; advisory, administrative and political staffs attached to chief executive offices; libraries and other reference services serving mainly executive organs; physical amenities provided to the chief executive and their aides; permanent or ad hoc commissions and committees created by or acting on behalf of the chief executive.	15110	1.1.1		
15127	National monitoring and evaluation					Operation or support of institutions providing national monitoring and evaluation.	15110	1.3.11		
15111	Public finance management					Fiscal policy and planning; support to ministries of finance; strengthening financial and managerial accountability; public expenditure management; improving financial management systems; tax policy and administration; budget drafting; inter-governmental fiscal relations; public audit; public debt. (Use code 33120 for customs.)				
15114	Tax policy					Development of tax policy and administration.	15111	1.3.6		
15115	Tax collection					Operation of the inland revenue authority.	15111	1.3.7		
15117	Budget planning					Operation of the budget office and planning as part of the budget process.	15111	1.3.2		
15118	National audit					Operation of the accounting and audit services.	15111	1.3.10		
15119	Debt and aid management	Management of public debt and foreign aid.	15111	1.3.5						

DAC sector code	DAC sector name	DAC 5 code	DAC 5 name	CRS Code	CRS Code Description	Notes	Parent CRS code	CC
				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.)		
				15128	Local government finance	Finance to local government.	15112	1.3.8
				15129	Other central transfers to institutions	Transfers to autonomous bodies or state-owned enterprises outside of local government finance; support to institutions managing such transfers.	15112	1.3.9
				15185	Local government administration	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.	15112	1.7.3
				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.		2.1.8
				15130	Legal and judicial development	Support to institutions, systems and procedures of the justice sector, both formal and informal; support to ministries of justice, the interior and home affairs; judges and courts; legal drafting services; bar and lawyers associations; professional legal education; maintenance of law and order and public safety; border management; law enforcement agencies, police, prisons and their supervision; ombudsmen; alternative dispute resolution, arbitration and mediation; legal aid and counsel; traditional, indigenous and paralegal practices that fall outside the formal legal system. Measures that support the improvement of legal frameworks, constitutions, laws and regulations; legislative and constitutional drafting and review; legal reform; integration of formal and informal systems of law. Public legal education; dissemination of information on entitlements and remedies for injustice; awareness campaigns. (Use codes 152xx for activities that are primarily aimed at supporting security system reform or undertaken in connection with post-conflict and peace building activities.)		
				15131	Justice law and order policy, planning and administration	Policy, planning and administration for the judicial law and order sectors; policy development within ministries of justice or equivalents.	15130	2.1.1
				15132	Police	Administration of police affairs and services.	15130	2.1.2
				15133	Fire	Administration of fire-prevention and fire-fighting affairs and services; operation of regular and auxiliary fire brigades and of other fire-prevention and fire-fighting services maintained by public authorities; operation or support of fire-prevention and fire-fighting training programmes.	15130	2.1.3
				15134	Judicial affairs	Administration, operation or support of civil and criminal law courts and the judicial system, including enforcement of fines and legal settlements imposed by the courts and operation of parole and probation systems.	15130	2.1.4
				15135	Ombudsman	An independent officer, usually appointed by the government/legislature, responsible for representing the interests of the public by investigating and addressing complaints of unfair treatment or maladministration.	15130	2.1.5
				15136	Immigration	Administration of immigration affairs and services, including alien registration, issuing work and travel documents to immigrants.	15130	2.1.7
				15137	Prisons	Administration, operation or support of prisons and other places for the detention or rehabilitation of criminals.	15130	2.1.9
				15150	Democratic participation and civil society	Support to the exercise of democracy and diverse forms of participation of		1.7.1
				15151	Elections	Electorate management bodies and processes, election observation, voters'		1.8.1
				15152	Legislatures and political parties	Assistance to strengthen key functions of legislatures/parliaments including		1.2.1
				15153	Media and free flow of information	Activities that support free and uncensored flow of information on public		1.7.4
				15160	Human rights	Measures to support specialised official human rights institutions and		2.1.8
				15170	Women's equality organisations and	Support for institutions and organisations (governmental and non-		5.4.5

DAC sector code	DAC sector name	DAC 5 code	DAC 5 name	CRS Code	CRS Code Description	Notes	Parent CRS code	CC
		152	Conflict prevention and resolution, peace and security	15210	Security system management and reform	Technical co-operation provided to parliament, government ministries, law enforcement agencies and the judiciary to assist review and reform of the security system to improve democratic governance and civilian control; technical co-operation provided to government to improve civilian oversight and democratic control of budgeting, management, accountability and auditing of security expenditure, including military budgets, as part of a public expenditure management programme; assistance to civil society to enhance its competence and capacity to scrutinise the security system so that it is managed in accordance with democratic norms and principles of accountability, transparency and good governance. [Other than in the context of an international peacekeeping operation (15230)].		
				15211	Security policy, planning and administration	Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets relating to public order and safety; preparation and enforcement of legislation and standards for the provision of public order and safety; production and dissemination of general information, technical documentation and statistics on public order and safety.	15210	2.2.1
				15212	Civil defence	Administration of civil defence affairs and services; formulation of contingency plans; organization of exercises involving civilian institutions and populations; operation or support of civil defence forces.	15210	2.2.3
				15220	Civilian peace-building, conflict prevention and resolution	Support for civilian activities related to peace building, conflict prevention and resolution, including capacity building, monitoring, dialogue and information.		2.1.10
				15230	Participation in international peacekeeping operations	Bilateral participation in peacekeeping operations mandated or authorised by the United Nations (UN) through Security Council resolutions, and		2.1.10
				15240	Reintegration and SALW control	Reintegration of demobilised military personnel into the economy; conversion of production facilities from military to civilian outputs; technical		2.1.11
				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		2.2.3
				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		2.1.11
160	OTHER SOCIAL INFRASTRUCTURE AND SERVICES			16010	Social welfare services	Social legislation and administration; institution capacity building and advice; social security and other social schemes; special programmes for the elderly, orphans, the disabled, street children; social dimensions of structural adjustment, unspecified social infrastructure and services; including consumer protection.		
				16011	Social protection and welfare services policy, planning and administration	Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall social protection policies, plans, programmes and budgets, preparation and enforcement of legislation and standards for the provision of social protection, production and dissemination of general information, technical documentation and statistics on social protection.	16010	5.4.1
				16012	Social security (excl pensions)	Provision of social protection in the form of cash benefits or benefits in kind that replace in whole or in part loss of earnings during a temporary inability to work due to sickness or injury; provision of social protection in the form of cash benefits or benefits in kind to persons who are fully or partially unable to engage in economic activity or lead a normal life due to a physical or mental impairment that is either permanent or likely to persist beyond a minimum prescribed period; administration, operation or support of such social protection schemes.	16010	5.4.2
				16013	General pensions	Provision of social protection in the form of cash benefits and benefits in kind against the risks linked to old age (loss of income, inadequate income, lack of independence in carrying out daily tasks, reduced participation in social and community life, etc.); cash benefits, such as old-age pensions paid to persons on reaching the standard retirement age; administration, operation or support of such social protection schemes.	16010	5.4.3
				16014	Civil service and military pensions	Pension schemes for military personnel and for government employees.	16010	5.4.4
				16015	Social services (incl youth development and women+ children)	Provision of social protection in the form of cash benefits and benefits in kind to households with dependent children; cash benefits, such as maternity allowances, birth grants, parental leave benefits, family or child allowances, other periodic or lump-sum payments to support households and help them meet the costs of specific needs (for example, those of the lone parent families or families with handicapped children); administration, operation or support of such social protection schemes;	16010	5.4.5

DAC sector code	DAC sector name	DAC 5 code	DAC 5 name	CRS Code	CRS Code Description	Notes	Parent CRS code	CC
				16020	Employment policy and administrative management	Employment policy and planning; labour law; labour unions; institution capacity building and advice; support programmes for unemployed; employment creation		3.1.6
				16030	Housing policy and administrative management	Housing sector policy, planning and programmes; excluding low-cost housing and slum clearance (16040).		5.4.9
				16040	Low-cost housing	Including slum clearance.		5.4.9
				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.		xxx
				16061	Culture and recreation	Including libraries and museums.		
				16062	Statistical capacity building	Both in national statistical offices and any other government ministries.		1.6.1
				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.		2.1.2
				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.		5.1.1
				16065	Recreation and sport	Provision of sporting and recreational services; administration of sporting and recreational affairs; supervision and regulation of sporting facilities; operation or support of facilities for active sporting pursuits or events (playing fields, tennis courts, squash courts, running tracks, golf courses, boxing rings, skating rinks, gymnasia, etc.); operation or support of facilities for passive sporting pursuits or events (chiefly specially equipped venues for playing cards, board games, etc.); operation or support of facilities for recreational pursuits (parks, beaches, camping grounds and associated lodging places furnished on a non-commercial basis, swimming pools, public baths for washing, etc.); grants, loans or subsidies to support teams or individual competitors or players.	16061	5.2.1
				16066	Culture	Provision of cultural services; administration of cultural affairs; supervision and regulation of cultural facilities; operation or support of facilities for cultural pursuits (libraries, museums, art galleries, theatres, exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquaria, arboreta, etc.); production, operation or support of cultural events (concerts, stage and film productions, art shows, etc.); grants, loans or subsidies to support individual artists, writers, designers, composers and others working in the arts or to organizations engaged in promoting cultural activities.	16061	5.2.2
				16067	Religion	Administration of religious and other community affairs; provision of facilities for religious and other community services, including support for their operation, maintenance and repair; payment of clergy or other officers of religious institutions; support for the holding of religious services.	16061	5.2.4
210	TRANSPORT AND STORAGE			21010	Transport policy and administrative management	Transport sector policy, planning and programmes; aid to transport ministries; institution capacity building and advice; unspecified transport activities that combine road, rail, water and/or air transport.		
				21011	Transport policy, planning and administration	Administration of affairs and services concerning operation, use, construction and maintenance of pipeline and other transport systems.	21010	3.8.1
				21012	Pipelines	Construction or operation of pipeline systems.	21010	3.8.10
				21013	Public transport services	Administration of affairs and services concerning public transport (bus	21010	3.8.12
				21014	Transport regulation	Supervision and regulation of users of pipeline and other transport systems (registration, licensing, inspection of equipment, operator skills and training, safety standards, etc.); of pipeline and other transport systems operations (granting of franchises, setting tariffs, frequency and levels of service, etc.) and of pipeline and other transport systems construction and maintenance.	21010	3.8.2
				21020	Road transport	Road infrastructure, road vehicles; passenger road transport, motor		
				21021	Feeder road construction	Construction or operation of feeder road transport systems and facilities	21020	3.8.3
				21022	Feeder road maintenance	Maintenance of feeder road transport systems and facilities.	21020	3.8.4
				21023	National road construction	Construction or operation of national road transport systems and facilities.	21020	3.8.5
				21024	National road maintenance	Maintenance of national road transport systems and facilities.	21020	3.8.6
				21030	Rail transport	Rail infrastructure, rail equipment, locomotives, other rolling stock; including light rail (tram) and underground systems.		3.8.7
				21040	Water transport	Harbours and docks, harbour guidance systems, ships and boats; river and other inland water transport, inland barges and vessels.		3.8.8
				21050	Air transport	Airports, airport guidance systems, aeroplanes, aeroplane maintenance		3.8.9
				21051	Storage	Whether or not related to transportation.		3.8.11
				21081	Education and training in transport and storage			3.8.14

DAC sector code	DAC sector name	DAC 5 code	DAC 5 name	CRS Code	CRS Code Description	Notes	Parent CRS code	CC
220	COMMUNICATION			22010	Communications policy and administrative management	Communications sector policy, planning and programmes; institution capacity building and advice, including postal services development.		
				22011	Communications policy, planning and administration	Communications sector policy, planning and programmes; institution capacity building and advice; regulation of communication system operations; unspecified communications activities.	22010	3.10.1
				22012	Postal services	Development and operation of postal services.	22010	3.10.3
				22013	Information services	Provision of information services	22010	3.10.4
				22020	Telecommunications	Telephone networks, telecommunication satellites, earth stations.		3.10.3
				22030	Radio/television/print media	Radio and TV links, equipment, newspapers; printing and publishing.		5.2.3
				22040	Information and communication technology (ICT)	Computer hardware and software; internet access; IT training. When sector cannot be specified.		3.10.2
230	ENERGY GENERATION AND SUPPLY			23010	Energy policy and administrative management	Energy sector policy, planning and programmes; aid to energy ministries; institution capacity building and advice; unspecified energy activities		
				23011	Policy, planning and administration	Energy sector policy, planning and programmes; aid to energy ministries; institution capacity building and advice; unspecified energy activities	23010	3.6.1
				23012	Energy regulation	Regulation of the energy sector, including wholesale and retail electricity	23010	3.6.3
				23020	Power generation/non-renewable sources	Thermal power plants including when heat source cannot be determined; combined gas-coal power plants.		3.6.6
				23030	Power generation/renewable sources	Including policy, planning, development programmes, surveys and incentives. Fuelwood/ charcoal production should be included under forestry		3.6.6
				23040	Electrical transmission/ distribution	Distribution from power source to end user; transmission lines.		3.6.4
				23050	Gas distribution	Delivery for use by ultimate consumer.		3.6.7
				23061	Oil-fired power plants	Including diesel power plants.		3.6.6
				23062	Gas-fired power plants			3.6.6
				23063	Coal-fired power plants			3.6.6
				23064	Nuclear power plants	Including nuclear safety.		3.6.5
				23065	Hydro-electric power plants	Including power-generating river barges.		3.6.6
				23066	Geothermal energy			3.6.6
				23067	Solar energy	Including photo-voltaic cells, solar thermal applications and solar heating.		3.6.6
				23068	Wind power	Wind energy for water lifting and electric power generation.		3.6.6
				23069	Ocean power	Including ocean thermal energy conversion, tidal and wave power.		3.6.6
				23070	Biomass	Densification technologies and use of biomass for direct power generation including biogas, gas obtained from sugar cane and other plant residues.		3.6.6
23081	Energy education/training	Applies to all energy sub-sectors; all levels of training.		3.6.2				
23082	Energy research	Including general inventories, surveys.		3.6.1				
332	TOURISM			33210	Tourism policy and administrative management			
				33211	Tourism policy, planning and administration	Administration of tourism affairs and services; promotion and development of tourism; liaison with the transport, hotel and restaurant industries and other industries benefiting from the presence of tourists.	33210	3.11.1
				33212	Tourism services	Operation of tourist offices at home and abroad, hotels and restaurants.	33210	3.11.2
400	MULTISECTOR/ CROSS-CUTTING	410	General environmental protection	41010	Environmental policy and administrative			4.2.1
				41020	Biosphere protection			4.2.3
				41030	Bio-diversity			4.2.5
				41040	Site preservation			4.2.5
				41050	Flood prevention/control			4.2.4
				41081	Environmental education/ training			4.2.2
				41082	Environmental research			4.2.2

DAC sector code	DAC sector name	DAC 5 code	DAC 5 name	CRS Code	CRS Code Description	Notes	Parent CRS code	CC
		430	Other multisector	43010	Multisector aid			xxx
				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.		
				43031	Urban land policy and management	Urban development and planning; urban management; information systems	43030	5.4.6
				43032	Urban development	Integrated urban development projects; local development; urban infrastructure and services; municipal finances; urban environmental management; urban renewal and urban housing	43030	5.4.8
				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.		
				43041	Rural land policy and management	Regional development planning; promotion of decentralised and multi-sectoral competence for planning, co-ordination and management; land management; land use planning; geographical information systems.	43040	5.4.6
				43042	Rural development	Integrated rural development projects; implementation of regional development and measures (including natural reserve management); land settlement and resettlement activities [excluding resettlement of refugees and internally displaced persons (72010)]; functional integration of rural and urban areas	43040	5.4.7
				43050	Non-agricultural alternative development	Projects to reduce illicit drug cultivation through, for example, non-agricultural income opportunities, social and physical infrastructure (see		
				43081	Multisector education/training	Including scholarships.		xxx
				43082	Research/scientific institutions	When sector cannot be identified.		xxx
700	HUMANITARIAN AID	720	Emergency Response	72010	Material relief assistance and services	Shelter, water, sanitation and health services; supply of medicines and other non-food relief items; assistance to refugees and internally displaced people in developing countries other than for food (72040) or protection (72050).		
				72011	Emergency relief	Provision of social protection in the form of cash benefits and benefits in kind (shelter, water, sanitation and health services, supply of medicines) to victims of fires, floods, earthquakes and other peacetime disasters (excluding food aid)	72010	5.4.10
				72012	Support to refugees and internally displaced persons	Assistance to refugees and internally displaced people in developing countries.	72010	5.4.12
				72040	Emergency food aid	Food aid normally for general free distribution or special supplementary feeding programmes; short-term relief to targeted population groups		5.4.10
				72050	Relief co-ordination; protection and support services	Measures to co-ordinate delivery of humanitarian aid, including logistics and communications systems; measures to promote and protect the safety, well		5.4.10
		730	Reconstruction relief	73010	Reconstruction relief and rehabilitation	Short-term reconstruction work after emergency or conflict limited to		5.4.11
		740	Disaster prevention	74010	Disaster prevention and preparedness	Disaster risk reduction activities (e.g. developing knowledge, natural risks		5.4.11

ANNEX 2: Common Code classification mapping to CRS purpose codes

REVISED COMMON CODE				new purpose codes highlighted in yellow	
Trial CC code	Category of Government	Sector	Function	Matching purpose codes	
1.1.1	General Public Service	Executive	executive	15154	
1.2.1		Legislative	legislative	15152	
1.3.1		Accountability	macroeconomic policy	15142	
1.3.2			budgeting	15117	
1.3.3			planning		
1.3.4			Treasury/Accounts		
1.3.5			debt and aid management	15119	
1.3.6			tax policy	15114	
1.3.7			tax collection	15116	
1.3.8			local government finance	15128	
1.3.9			other central transfers to institutions	15129	
1.3.10			national audit	15118	
1.3.11			national monitoring and evaluation	15127	
1.3.12		monetary institutions	24020		
1.3.13		financial sector policy and regulation	24010		
1.4.1		External Affairs	foreign affairs	15121	
1.4.2			diplomatic missions	15122	
1.4.3			official development assistance	15123	
1.5.1	General Personnel Services	general personnel services	15124		
1.6.1	Statistics	statistics	16062		
1.7.1	Other General Services	support to civil society	15150		
1.7.2		central procurement	15125		
1.7.3		Local Government Administration	15185		
1.7.4		other general services	15126 15153		
1.8.1	Elections	elections	15151		
2.1.1	Justice, Law, Order and Security	Justice, Law and Order	policy, planning and administration	15131	
2.1.2			police	15132 16063	
2.1.3			fire	15133	
2.1.4			judicial affairs	15134	
2.1.5			Ombudsman	15135	
2.1.6			human rights affairs	15160	
2.1.7			immigration	15136	
2.1.8			anti corruption	15113	
2.1.9			prisons	15137	
2.1.10			peace building	15220	
2.1.11			demobilisation	15240	
2.2.1	Defence	Defence	policy, planning and administration	15211	
2.2.2			military		
2.2.3			civil defence	15212	
2.2.4			foreign military aid		
3.1.1	Economic Affairs	General Economic, Commercial and Labour Affairs	policy, planning and administration	15140	
3.1.2			general economic affairs	15141	
3.1.3			investment promotion	25010	
3.1.4			privatisation	25020	
3.1.5			trade	33110, 33120, 33130, 33140, 33150, 33181	
3.1.6			labour	16020	
3.1.7			national standards development	15144	
3.2.1		Public Works	Public Works	policy, planning and administration	32310
3.2.2				construction regulation	
3.2.3				mechanical services	
3.3.1		Agriculture	Agriculture	policy, planning and administration	31110, 31120, 31190
3.3.2				irrigation	31140
3.3.3				inputs	31190
3.3.4				food crop	31161
3.3.5				industrial crop	31162
3.3.6				livestock	31163, 31195
3.3.7				agricultural training and extension	31166, 31181
3.3.8	research			31164, 31165, 31182	
3.3.9	other services			31191, 31192, 31193, 31194	
3.4.1	Forestry	Forestry	policy, planning and administration	31210	
3.4.2			development and services	31220, 31261, 31291	
3.4.3			education/training	31281	
3.4.4			research	31282	
3.5.1	Fishing and Hunting	Fishing and Hunting	policy, planning and administration	31310	
3.5.2			development and services	31320, 31391	
3.5.3			education and training	31381	
3.5.4			research	31382	
3.6.1	Energy	Energy	policy, planning and administration	23011 23082	
3.6.2			education and training	23081	
3.6.3			energy regulation	23012	
3.6.4			electricity transmission	23040	
3.6.5			nuclear	23064	
3.6.6			power generation	23020, 23061, 23062, 23063, 23065, 23066, 23067, 23068, 23069, 23070	
3.6.7			gas	23050	

REVISED COMMON CODE				new purpose codes highlighted in yellow
Trial CC code	Category of Government	Sector	Function	Matching purpose codes
3.7.1		Mining and Mineral Development	policy, planning and administration	32210
3.7.2			prospection and exploration	32220
3.7.3			coal and other solid mineral fuels	32261
3.7.4			petroleum and gas	32262
3.7.6		other fuel	32263, 32264, 32265, 32266, 32267, 32268	
3.7.7		non fuel minerals		
3.8.1		Transport	policy, planning and administration	21011
3.8.2			transport regulation	21014
3.8.3			feeder road construction	21021
3.8.4			feeder road maintenance	21022
3.8.5			national road construction	21023
3.8.6			national road maintenance	21024
3.8.7			rail	21030
3.8.8			water	21040
3.8.9	air		21050	
3.8.10	pipeline		21012	
3.8.11	storage and distribution		21061	
3.8.12	public transport services		21013	
3.8.13	meteorological services		15143	
3.8.14	education and training		21081	
3.9.1	Industry	policy, planning and administration	32110	
3.9.2		development and services	32120, 32130	
3.9.3		industrial research	32182	
3.9.4		(investment in industry)	32140, 32161, 32162, 32163, 32164, 32165, 32166, 32167, 32168, 32169, 32170, 32171, 32172	
3.10.1	Communications	policy, planning and administration	22011	
3.10.2		ICT Infrastructure	22040	
3.10.3		telecoms and postal services	22012, 22020	
3.10.4	information services	22013		
3.11.1	Tourism	policy, planning and administration	33211	
3.11.2		services	33212	
3.12.1	Microfinance and financial services	Microfinance and financial services	24030, 24040, 24061	
4.1.1	Water, Natural Resource Management and Environment	Water supply and Sanitation	policy, planning and administration	14010
4.1.2			education/training	14081
4.1.3			rural water supply and sanitation	14030
4.1.4			urban water supply and sanitation	14020
4.1.5			rural water supply	14031
4.1.6			urban water supply	14021
4.1.7			rural sanitation	14032
4.1.8			urban sanitation	14022
4.1.9			sewage and waste management	14050
4.2.1		Environment	policy, planning and administration	41010
4.2.2			research/ education and training	41081, 41082
4.2.3			natural resource management	41020
4.2.4			water resources management	14015, 14040, 41050
4.2.5			wildlife protection, parks and site preservation	41030, 41040
5.1.1	Social Affairs	Health	policy, planning and administration	16064
5.2.1		Recreation, Culture and Religion	recreation and sport	16065
5.2.2			culture	16066
5.2.3			broadcasting and publishing	21030
5.2.4			religion	16067
5.3.1		Education	administration, policy and planning	11110
5.3.2			research	11182
5.3.3			pre-primary	11240
5.3.4			primary	11220
5.3.5			lower secondary	11321
5.3.6			upper secondary	11291, 11322
5.3.7			post secondary non tertiary	
5.3.8	tertiary		11420	
5.3.9	vocational training		11330	
5.3.10	advanced technical and managerial training		11430	
5.3.11	basic adult education		11232	
5.3.12	teacher training	11130		
5.3.13	subsidiary services	11120		
5.4.1	Social Protection, Land Housing and Community Amenities	policy, planning and administration	16011	
5.4.2		social security (excl pensions)	16012	
5.4.3		general pensions	16013	
5.4.4		civil service and military pensions	16014	
5.4.5		social services (incl youth development and women+ children)	16015, 15170	
5.4.6		land policy and management	43041, 43031	
5.4.7		rural devt	43042	
5.4.8		urban devt	43032	
5.4.9		housing and community amenities	16030, 16040	
5.4.10		emergency relief	75011, 72050	
5.4.11		disaster prevention and preparedness	74010	
5.4.12		support to refugees and internally displaced persons	73012	

REVISED COMMON CODE				new purpose codes highlighted in yellow
Trial CC code	Category of Government	Sector	Function	Matching purpose codes
6.1.1	Development Partner Affairs	Development Partner affairs	policy planning and administration	91010
6.1.2			Technical staff services	
7.1.1	General Budget Support and Aid support external to General Government Sector	External to government sector	External to general government sector	
7.2.1		General Budget Support	General Budget Support	
				51010