Treasury Financial Manual

Transmittal Letter No. 620 **Volume I**

To: Heads of Government Departments, Agencies, and Others Concerned

1. Purpose

This transmittal letter releases revised I TFM 2-4500: Grants, Loans, Credits, and Contingent Liabilities Involving Foreigners. This chapter prescribes forms and procedures agencies use to prepare reports for submission to the Department of the Treasury relating to U.S. Government grants, loans, credits, and contingent liabilities on loans, credits, and other payment scheduling agreements involving foreigners.

2. Page Changes

Remove	Insert
I TFM 2-4500 (T/L 496)	I TFM 2-4500
Table of Contents for Part 2 (T/L 618)	Table of Contents for Part 2

3. Effective Date

This transmittal letter is effective immediately.

4. Inquiries

Direct questions concerning this transmittal letter to:

Office of International Debt Policy
Office of International Affairs
Department of the Treasury
1500 Pennsylvania Avenue, NW.
Washington, DC 20220
Telephone: 202-622-0485

Date: December 5, 2004

Richard L. Gregg
Commissioner

Part 2—Chapter 4500

GRANTS, LOANS, CREDITS, AND CONTINGENT LIABILITIES INVOLVING FOREIGNERS

This chapter prescribes forms and procedures agencies use to prepare reports for submission to the Department of the Treasury (Treasury) relating to U.S. Government grants, loans, credits, and contingent liabilities on loans, credits, and other payment scheduling agreements involving foreigners.

Section 4510—Authority

Section 114 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3513a) requires the Secretary of the Treasury to prepare reports to inform the President, the Congress, and the public on financial operations of the U.S. Government and provides that each executive agency must furnish the Secretary of the Treasury with information relating to the agency's financial condition and operations as the Secretary may require.

The following Congressional reports launched the Foreign Credit Reporting System (FCRS) and the annual Treasury publication, "U.S. Government Foreign Credit Exposure":

- The House Committee Report on Foreign Operations Appropriations Bill 1992.
- The Conference Report 101-344, dated November 11, 1989.

Data collected also will provide information for the Organization for Economic Co-operation and Development's (OECD's) Creditor Reporting System (CRS), which has annual, semiannual, and quarterly reporting requirements.

Section 4515—Scope and Applicability

The Secretary of the Treasury requires the information agencies provide to fulfill reporting responsibilities to the Congress. In addition, the reported information provides data for:

- The annual "U.S. Government Foreign Credit Exposure" report.
- Submissions to the OECD's CRS.
- Assistance to the Office of Management and Budget (OMB) in preparing budget estimates.

The provisions of this chapter apply to all departments and agencies of the executive branch of the U.S. Government, including Government corporations subject to the Government Corporation Control Act, that:

- Extend foreign grants;
- Authorize, commit, or have outstanding, loans or other transactions creating foreign indebtedness to the U.S. Government;

OR

- Have contingent liabilities under agreements pertaining to loans, credits, or other payment scheduling agreements involving foreigners.

Treasury requests that agencies of the legislative and judicial branches of Government also submit reports so that Treasury financial reports will include all such transactions and accounts of the Federal Government. Agencies are exempt from reporting provisions applicable to grants where total foreign grant activity is less than $100,000 per fiscal year.

Section 4520—Definitions

Arrears/Overdue—Represents the failure of a borrower to pay an obligation by the payment due date. Generally applies to due and unpaid amounts of principal and interest, late interest charges, and late fees for direct loans and claim payments.

Canceled—Represents all terminations of credit authority occurring during the period covered, whether or not authorization to cancel occurred during the period covered.

Claim—An assertion of a right to payment. A lender may file a claim to assert its right to that portion of the unpaid balance due on a defaulted loan that is guaranteed or insured by the Government or to the remaining portion of a guarantee not already recovered by a lender.

Claims Outstanding—Claims paid to lenders in accordance with guarantee or insurance agreements that have not been recovered.

Closed Out Contract—Indicated by one final status record, with cumulative values through the final disposition of the credit, reported to identify completed payment schedules. On direct loans, zero amounts in Principal Undisbursed, Principal Outstanding, Principal in Arrears 1-Day or More, Principal in Arrears 90-Days or More, Interest in Arrears 1-Day or More, and Interest in Arrears 90-Days or More indicate a closed out contract. On guaranteed or insured credits, zero amounts in Principal Undisbursed, Principal Outstanding, Claims Outstanding 1-Day or More, and Claims Outstanding 90-Days or More indicate a closed out contract.

Commercial Risk—The risk of nonpayment by a nonsovereign or private sector buyer or borrower arising from default, insolvency, and/or failure to take delivery of goods that have been shipped according to the supply contract.

Commitment—For budgetary purposes, signifies that a lender has officially designated a portion of its loan, guarantee, or insurance authority as being dedicated to a particular use, which is, therefore, not available for alternative uses.

In OECD reporting, a commitment is a firm obligation to furnish resources of a specified amount under specified financial terms and conditions and for specified purposes for the benefit of a recipient country, expressed in an agreement or equivalent contract undertaken by the Government or an official agency acting on its behalf. A commitment under the OECD definition occurs on the signature date of the loan or credit agreement.

Commitment Date—The date the budget commitment occurs. (See Signature Date.)

Commitment Fee—The fee charged for holding available the undisbursed portion of a loan upon which a loan commitment or loan agreement has been executed.

Contingencies—Represent conditions, situations, or circumstances included in existing loan agreements that involve uncertainty and could result in gains or losses if certain specific eventualities occur. For example, guaranteed loans represent contingent liabilities since they obligate the Government to indemnify a lender in the event of a borrower default.

Coverage Expiry Date—The date on which the agency ceases to have a contingent liability under the guarantee or insurance agreement.

Credit—Any amount for which there exists a specific obligation for repayment. Includes loan and other transfer agreements that give rise to specific obligations to repay over a period of time, usually with interest. May include grants, but only where reference is to "tied aid credits," as defined by the OECD Arrangement on Officially Supported Export Credits.

Creditor/Lender—One who provides money or resources and to whom payment is owed, including the U.S. Government, Federal agencies, or private financial institutions, under a specific credit agreement.

Creditor Reporting System (CRS)—OECD/DAC system that has annual, semiannual, and quarterly reporting requirements.

Debt—Refers to an amount of money or property that has been determined to be owed to the U.S. Government from any person, organization, or entity, other than another Federal agency. It includes amounts owed on direct and guaranteed loans, and all other amounts due the U.S. from fees, duties, leases, rents, royalties, services, sales of goods or services, overpayments, fines, penalties, damages, interest, taxes, forfeitures, and other sources.

Debt Relief or Reorganization—Any action by a creditor that officially alters established terms for repayment. Debt reorganization includes forgiveness, rescheduling, rephasing, and refinancing.

Debt Service:

> **Actual**—The set of repayments actually made to satisfy a debt, including principal, interest, and late fees (income stream).
>
> **Scheduled**—The set of repayments contractually required to be made through the life of the debt, including principal and interest.

Default—The failure to meet any obligation or term of a credit agreement, grant, or contract. A payment that is overdue or in arrears is technically "in default," since, by virtue of nonpayment, the borrower has failed to abide by the terms and conditions of the credit. In practical terms, when a guaranteed loan or credit is considered "in default" varies by agency.

Development Assistance Committee (DAC) – One of the key OECD forums in which the major bilateral donors work together to increase the effectiveness of their common efforts to support sustainable development. The DAC concentrates on how international development co-operation contributes to the capacity of developing countries to participate in the global economy and the capacity of people to overcome poverty and participate fully in their societies. Members of the DAC are expected to have certain common objectives concerning the conduct of their aid programs. To this end, guidelines have been prepared for development practitioners in capitals and in the field.

Direct Loan—An obligation created when the Government agrees to disburse funds to and contracts with the debtor for repayment, with or without interest; a Federal agency purchases non-Federal loans through secondary market operations; or an agency sells assets on credit terms.

Disbursement—Occurs when a creditor places resources, such as goods or funds, at the disposal of a borrower through a cash payment or creation of a line-of-credit and the borrower draws upon it. The term "utilized" may be used when credit extended is other than currency.

Dollar Equivalent—The unit of valuation for transfers occurring or balances existing in currencies other than U.S. dollars.

Forgive—To renounce a legally binding claim or to grant relief from all or part of a

debt under statutory authority. "Waive" is the preferred term for domestic debts.

Grant Element—A measure of concessionality of a loan, calculated as the difference between the face value of the loan and the discounted present value of the future service payments the borrower will make. It is expressed as a percentage of the face value of the loan. By convention, a 10 percent discount rate is used. This is an OECD/DAC reporting requirement.

Guarantee of a Loan—A legally binding agreement to pay part or the entire amount due on a debt instrument extended by a lender in event of nonpayment by the borrower.

Insurance—A legally binding agreement to insure exporters, investors, and lenders against specific risks during specified periods. Export-Import Bank insurance covers commercial and political risks of nonpayment of export obligations. Overseas Private Investment Corporation insurance covers transfer and political risks associated with foreign investments.

Interest/Fees Outstanding—Interest in arrears, penalties, fines, and administrative charges associated with an original amount classified as "principal outstanding." Interest and fees outstanding do not include normal interest coming due during the life of the loan.

Liability—Represents an amount owed (that is, payable) by an individual or entity for items or services received, expenses incurred, assets acquired, construction performed, and amounts received, but not yet earned. A liability represents an obligation for performance that has not yet been accomplished.

Loan—A legally binding document that obligates a specific value of funds available for disbursement. The amount of funds disbursed is to be repaid (with or without interest and late fees) in accordance with the terms of a promissory note and/or repayment schedule.

Long-Term—Refers to loans, guarantees, or insurance contracts with an original or extended maturity of more than 1 year.

Maturity—A measurement of the time at which a debt is due to be paid in full. For reporting to the OECD, maturity is the time between commitment and the final repayment of principal. In Paris Club discussions, maturity may refer to payments due on a specific date.

Maturity Date—The date at which a debt is due to be paid in full.

Official or Private Obligor—Agencies must classify obligors as "official" or "private" according to the following principles:

- **Official** obligors (borrowers) or guarantors are:
  - Central governments or their departments (ministries).
  - Political subdivisions such as states, provinces, departments, and municipalities.
  - Foreign central banks.
  - Autonomous institutions (such as corporations, development banks, railways, utilities, etc.) where:

    (1) The budget of the institution is subject to the approval of the government of the recipient country;

    (2) The government owns more than 50 percent of the voting stock or more than half of the members of the board of directors are government representatives;

    AND

    (3) In the case of default, the government or central bank would become liable for the debt of the institution.
  - Any official multinational organization.
- **Private** obligors (borrowers) or guarantors are defined as obligors other than official.

Official Development Assistance (ODA)—Flows to developing countries and multilateral institutions provided by official agencies, including State and local governments, or by their executive agencies, each transaction of which meets the following tests:

- The transaction is administered with the promotion of the economic development and welfare of developing countries as its main objective.

AND

- The transaction is concessional in character and conveys a grant element of at least 25 percent.

Paris Club—A forum for creditor governments to work together and with debtor governments facing payment problems to enhance the prospects of debt repayment.

Percentage Cover—The proportion of any loss suffered by the exporter on which the agency will pay claims.

Principal Outstanding—The amount disbursed and not repaid that includes principal amount in arrears.

Principal Repayment Schedule—Identifies the repayment stream of principal by due date and installment amounts.

Promissory Note—A written promise to repay a loan (either with or without interest). Specifies terms of principal and interest repayment, and can include the amount of principal installments, rate of interest, calculation of interest, due dates, and maturity date.

Reductions—Amounts forgiven under legislative authorization or international treaty. Includes total amounts forgiven or written-off, not merely associated subsidy amounts.

Refinance—The extension of a new credit, the proceeds of which are to be used to make payments due under a previously existing credit. For Department of Defense (DOD), this use is restricted to a commercial lender refinancing eligible Financial Management Service debt; no new credits per se are available.

Repayment Agreement—An agreement between a borrower and a lender that establishes the terms and conditions governing the recovery of a debt.

Repayment Period/Credit Period—The period during which repayments under the financing are due to be made. For reporting to the OECD, the Repayment Period is the time between the first repayment of principal and final repayment of principal.

Rephase—Changing the terms of credit/repayment (extending the maturing period), where the creditor and borrower develop a revised repayment schedule for interest and principal and where each credit retains its identity while the creditor remains unchanged.

Reporting Date—The date as of which agencies must report historical debt service data, status information, and scheduled debt service data.

Reschedule—

- An OECD term for the extinguishing of debt owed under all or part of existing credits and the creation of a new and separate credit or credits, which normally in the aggregate are of volume equal to the amount of the total debt being extinguished. Rescheduling normally is done in connection with facilitating repayment, although it is not required.

  Multiple rescheduling occurs whenever debt owed under all or part of more than one existing credit is extinguished under a single rescheduling action, whether or not a single new credit results.

- A Paris Club term for a form of debt reorganization in which scheduled debt service payments falling due in a specific interval are consolidated, resulting in a new credit with a new payment schedule[1]

Service Payments—Amounts actually remitted by the borrower to repay a debt.

Short-Term—Refers to loans, guarantees, or insurance contracts with an original maturity of 1 year or less.

Signature Date—The date the loan, guarantee, or insurance agreement (specifying the amount, financial terms and conditions, and the purpose of the transaction) was signed or otherwise made known to the recipient.[2]

Sovereign—Refers to obligations entered into by the state. They may carry the "full faith and credit" of the central government. These often include transactions guaranteed by the Central Bank, Treasury, or Ministry of Finance. On a country-by-country basis, other institutions also may be designated, by law or by custom, as sovereign institutions, acting on behalf of the state.

Subsidy—The net present value of the difference between estimated cash outflows, such as cash disbursements and default claim payments, and cash inflows, such as loan repayments and recoveries, related to that loan.

Writeoff—Occurs when an authorized official determines that a debt will not be repaid. Statutory authority may be required to write off debts owed by foreign governments. (See Forgive and Reductions.)

Section 4525—Quarterly Reports

Agencies submit data via the Internet quarterly using the following seven reports:

- Direct Long-Term Credits History (DH);
- Guarantees and Insurance of Long-Term Credits History (GH);
- Direct Long-Term Credits Status (DS);
- Guarantees and Insurance of Long-Term Credits Status (GS);
- Aggregated Data on the Status of Direct Short-Term Credits and Guarantees and Insurance of Short-Term Credits (AS);
- Direct Long-Term Credits Scheduled Payments (DP);

AND

- Guarantees and Insurance of Long-Term Credits Scheduled Payments (GP).

Submit the quarterly reports, using the formats and instructions provided in Appendix 1, as follows:

- DS, GS, and AS formats for all direct credits, insurance contracts, and guarantees.
- DP and GP formats for scheduled payments on any new contracts committed during the previous quarter (or any changes in existing payment schedules).
- DH and GH formats for transactions occurring during the respective calendar quarter (the applicable quarter will be determined from the reporting date). The Foreign Credit Reporting System (FCRS) will calculate calendar year historical data by summing the quarterly reports.

Upload the quarterly reports in the prescribed formats via the FCRS File Upload module, Upload Agency Files screen.

The quarterly reports are due on or before the due date. The due date is 45 days after the quarter-end reporting date. If the due date falls on a U.S. national holiday or weekend, the next business day is the due date. The data will be loaded into the FCRS within 3 workdays after the

[1] Reporting agencies are reminded to adhere to NAC Action 82-285 regarding the procedures and reporting of foreign debt.

[2] DCD/DAC/TD/ECG(90)1 page 76, paragraph 362, refers to this as "commitment" date.

Request to Move Uploaded Files into Staging.Application.

Agencies must complete the quarterly data editing and approval process in the FCRS within 2 weeks after receiving notification that the reporting period data are available for editing via notification on the FCRS File Upload module, Batch Statistics screen. Agency personnel should follow the instructions in the "Foreign Credit Reporting System (FCRS) Web Site Overview and Data Editing Guide for Agency Users." Agencies may request additional time beyond the 2 weeks, if needed.

4525.10—Submitting Previously Unreported Information

Agencies that have not reported on loans, guarantees, or insurance contracts previously, should submit information for the current quarter as indicated above in Section 4525. In addition, status (DS and GS) and history (DH and GH) reports for the previous 5 years should be reported separately. Contact the FCRS Data Administrator (see the Contacts page) for instructions.

Section 4530—Entering Data

Provide data as ASCII characters with right-justified integers in all fields except dates, interest rates, calendar years, country codes, names of borrowers, percentages, program codes, agency identification numbers, and Treasury transaction numbers.

Agencies unable to provide ASCII formatted files may substitute Comma Separated Values (CSV) files in the proper formats and field lengths. If submitting the optional CSV format, the character positioning is unnecessary; however, the field length is critical. Fields must be separated by commas and string values must be enclosed in double quotes (for example, "MyValue").

Agencies must use the specified formats to support the system, to allow timely completion of agency data editing, and to complete the reports. In addition, they must verify that the ASCII data are correctly positioned and complete using an editor.

Agencies must retain the underlying "raw" data and be prepared to make this data available to OMB or Treasury, if requested.

4530.10—Amounts

Report amounts on a cash basis rather than an accrual basis, in accord with the nature of the item, per the following conventions:

- Use unsigned positive integers without comma separators or decimal points (for example, no "," or "." symbols in amount fields); if negative, use a leading minus sign.
- Do not use a currency symbol (for example, no "$" symbol);

AND

- Round the amount to the nearest whole U.S. dollar or dollar equivalent.

4530.15—Dates

Enter dates numerically in century, year, month, and day sequence. For example, "20020331" represents March 31, 2002.

4530.20—Interest Rates

Enter interest rates as real numbers with 2 integer digits, a period, and 3 decimal digits. For example, report 6 1/2 percent as "06.500".

4530.25—Calendar Year

Agencies no longer need to enter the calendar year. This information is calculated from the Reporting Date on the DH and GH files.

4530.30—Country Codes

Use the appropriate 2- or 3-character country codes taken from the list in Appendix 2.[3] This information, and all other baseline information, is accepted initially and changed only from the status reports DS and GS.

4530.35—Borrower Name

Report the borrower name in its entirety if possible. However, because of space limitations, standard abbreviations and truncations are acceptable.

4530.40—Percentages

Report percentages as real numbers to the nearest tenth of a percent. Include the decimal point to separate decimal values. For example, report 95.5 percent as "95.5"; report 80 percent as "80.0".

4530.45—Program Codes

Use the appropriate program codes from the list of program names and codes in Appendix 3. This information is accepted initially and changed only from the status reports DS and GS.

4530.50—Agency Identification Number

Report the agency identification number that the agency assigned to the loan, guarantee, or insurance agreement. The agency must use this number consistently in future reports. This

[3] The codes are based on Federal Information Processing Standards Publication (FIPS PUB) 10-4, *Countries, Dependencies, Areas of Special Sovereignty, and Their Principal Administrative Divisions*, as amended by FIPS PUB 10-4 *Change Notices*; Department of State, Office of the Geographer, *Guidance Bulletins,* and information from the Office of the Geographer. Certain codes have been added to alleviate unusual reporting problems. (See **www.state.gov/www/regions/independent_states.html**, **www.state.gov/www/regions/dependencies.html**, **http://www.state.gov/countries**.)

information is critical to matching the history DH and GH and scheduled payments DP and GP records with the applicable status record DS and GS reports in order to create a complete contract.

4530.55—Treasury Transaction Number

Report the Treasury transaction number that the agency assigned to identify the loan, guarantee, or insurance agreement for OECD CRS purposes. The Treasury transaction number consists of a 2-digit numeric commitment-year identifier, a sequential 4-digit numeric identifier, and a 2-character alphanumeric extension, if needed. Verify that leading zeros appear in the Treasury transaction number for credits committed in calendar year 2000 and beyond. For example, "021234" indicates a commitment in calendar year 2002 (the leading zero requires a text field). Agencies must maintain Treasury transaction numbers used on records submitted as of December 31, 1994, as long as there is any activity related to the particular loan, guarantee, or insurance agreement, including claims outstanding. For agencies reporting Officially Supported Export Credit transactions directly to the OECD or Berne Union on Form 1 C, the first 6 digits of the Treasury transaction number must coincide with the CRS identification number used. Agencies must use the assigned Treasury transaction number consistently in future reports as long as there is any activity related to the particular loan, guarantee, or insurance agreement, including claims outstanding. This information is accepted initially only from the status reports DS and GS.

Section 4535—FCRS Edits

The FCRS runs edits on individual records under the following "reasonableness" assumptions. In each status record:

- The cumulative amount of principal committed should equal the sum of the cumulative amounts of principal canceled, undisbursed, and disbursed for any direct credit or guaranteed loan.
- The cumulative amount of principal disbursed should equal the sum of the cumulative amounts of principal outstanding, repaid, rescheduled, and reduced for any direct credit or guaranteed loan.
- Amounts in arrears (or outstanding) 1 day or more should be greater than or equal to the equivalent amount in arrears (or outstanding) 90 days or more.
- Principal in arrears 1 day or more should not exceed principal outstanding on any direct credit.

For any direct credit or guaranteed loan:

- The sum of historical amounts in a given category should not exceed the cumulative amounts in that category on the status record.
- The historical amounts in a given category during the preceding quarter should not exceed 10 percent of the difference between the cumulative amounts in that category on the status records for the current and preceding quarters.
- The sum of scheduled principal repayments in the projection records should not exceed the sum of principal undisbursed plus principal outstanding (minus principal in arrears 1 day or more on direct credits) on the status record.
- The sum of scheduled principal repayments in the projection records should not be less than the amount of principal outstanding (minus principal in arrears 1 day or more on direct credits) in the status record.

If there are valid reasons for not applying the above tests to specific records, provide detailed explanations of these reasons in a separate correspondence.

Note: Do not omit any relevant credits, guarantees, or insurance contracts. If the agency has reported contracts, it must close out the contracts before removing them from the inventory of active records for the agency.

Section 4540—Filenames

Compose filenames using the agency identifier, the 2-digit type code indicated in the format, a 4-digit reporting date, and the text extension. For example, the Export-Import Bank would name the direct credit history file as of December 31, 2002, as "EDH0212.txt".

CONTACTS

Direct inquiries concerning this chapter to:

Office of International Debt Policy
Office of International Affairs
Department of the Treasury
1500 Pennsylvania Avenue, NW.
Washington, DC 20220
Telephone: 202-622-0485

In lieu of sending quarterly reports via e-mail to the following addresses, access to verified agency data will be provided via the Foreign Credit Reporting System to:

thomas.moran@do.treas.gov	Office of International Debt Policy, FCRS Data Administrator
patricia.mosley@bea.doc.gov	U.S. Department of Commerce/BEA, BE-58
wmccormick@usaid.gov	U.S. Agency for International Development, Policy and Program Coordination

Appendices Listing

Appendix 1 — Data Formats and Instructions

Appendix 2 — Federal Information Processing Standards (FIPS) Country Codes

Appendix 3 — Program Codes

Appendix 4 — Purpose Codes

DATA FORMATS AND INSTRUCTIONS

General Instructions

***Official or Private Obligor*—**Enter code "O" for credits to foreign official obligors and credits to any obligor that are guaranteed by foreign official guarantors. Enter code "P" for credits to private obligors that are **not** guaranteed by foreign official guarantors. *This information is accepted initially and changed only from the status reports DS and GS.*

***U.S. Dollar or Foreign Currency Repayable*—**Indicate whether the credit is U.S. dollar (code "D") or foreign currency (code "F") repayable. Report foreign currency repayable loans in U.S. dollar equivalent amounts. Compute the dollar equivalents for all foreign currency amounts outstanding, undisbursed, and in arrears at the reporting rate prescribed by the Treasury pursuant to Section 613 of Public Law 87-195 dated September 4, 1961 (22 U.S.C. 2363) for balances at the end of the reporting period. (See Volume I Treasury Financial Manual 2-3200 for further details.) The dollar equivalents of all other reportable amounts are the summation of individual transaction values computed at the reporting rate prescribed for the period in which the transaction occurred. Provide a complete specification for each foreign currency repayable loan as to the anticipated exchange rates used in calculating projection amounts. *This information is accepted initially and changed only from the status reports DS and GS.*

***Developmental Assistance Objective*—**Enter code "D" if the loan is administered with the promotion of the economic development and welfare of developing countries as its main objective, is concessional in character, and conveys a grant element of at least 25 percent (calculated at a discount of 10 percent). The one exception is that the rephasing of a loan earlier classified as ODA is recorded as ODA irrespective of the grant element conveyed by the rephasing. Enter "N" if the foregoing does not apply. *This information is accepted initially and changed only from the status reports DS and GS.*

Floating Interest Rate Loans—If the loan is subject to a floating interest rate agreement, enter code "F". Provide a complete specification for each floating interest rate loan as to the anticipated interest rate schedule used in calculating projection amounts. If the loan is subject to a fixed interest rate, enter code "N". *This information is accepted initially and changed only from the status reports DS and GS.*

***Supplier or Financial Investor*—**Indicate code "S" if the guaranteed or insured loan is held by a supplier (non-bank) or code "F" if held by a financial (bank) investor. *This information is accepted initially and changed only from the status reports DS and GS.*

***Average Interest Rate on Outstanding Balances*—**Enter the average interest rate on outstanding principal balances as of the date reported.

Note

If the appropriate signature date on the loan, guarantee, or insurance contract is not available, use the commitment or authorization date.

***Frequency of Principal Repayments or Interest Payments*—**Enter the appropriate code to indicate the frequency of repayment or payment. Use code "A" for annual, "S" for semi-annual, "Q" for quarterly, "M" for monthly, and "O" for other.

***First Regularly Scheduled Principal Repayment or Interest Payment Month*—**Enter the 2-digit month for the first regularly scheduled principal repayment or interest payment. This may differ from the estimated loan first principal payment date.

***Transaction Purpose*—**Use the appropriate 5-digit code taken from Appendix 4 to identify the goods and services supplied, or the economic sector of end-use. Do not use 3-digit codes and 5-digit codes ending with "00". When a specific sector is not listed, use the first 5-digit code (usually ending in "10") within the general group heading.

Expected Values: Explain what the Expected Values are in the Type/Expected Values column. It is important to maintain the positions of the fields.

History Files:

Include all relevant credits active during the preceding calendar period ending on the reporting date:

I. Direct Long-Term Credits History:

Filename: DH

Field #	Field	Position	Type/Expected Values	Required
1	Program Code	1-3	NA	In Status Only‡
2	Agency Identification Number*	4-33	Alphanumeric	Yes
3	Treasury Transaction Number*	34-41	NA	In Status Only‡
4	Country Code	42-44	NA	In Status Only‡
5	Reporting Date	45-52	Date (yyyymmdd)	Yes
6	Calendar Year	53-56	NA	No
7	Official or Private Obligor	57	NA	In Status Only‡
8	U.S. Dollar or Foreign Currency Repayable	58	NA	In Status Only‡
9	Floating Interest Rate Flag	59	NA	In Status Only‡
	Amounts on Direct Credit or Loan of:			
10	Commitments	60-70	Dollar Amount	Yes
11	Cancellations	71-81	Dollar Amount	Yes
12	Disbursements	82-92	Dollar Amount	Yes
13	Principal Repayments	93-103	Dollar Amount	Yes
14	Interest Payments	104-114	Dollar Amount	Yes
15	Fees Received	115-125	Dollar Amount	Yes
16	Rescheduled Principal	126-136	Dollar Amount	Yes
17	Rescheduled Interest and Fees	137-147	Dollar Amount	Yes
18	Principal Reduced	148-158	Dollar Amount	Yes
19	Interest and Fees Reduced	159-169	Dollar Amount	Yes

* This field must be unique among all DH records submitted.

‡ FCRS uses the value for these fields that comes from the Status Record. If the value in the History Record differs for a particular contract/agreement, FCRS uses the value in the Status Record.

Direct Long-Term Credits History — Specific Instructions

Note

- Continue to report Defense Security Cooperation Agency (DSCA) guarantees of Federal Financing Bank (FFB) loans as direct credits (not guarantees) to coincide with the budget treatment of those loans.
- Enter amounts in the appropriate calendar period (year or quarter) such that quarterly data will sum to calendar year flows. If a principal repayment and/or an interest payment are received on the last day of the reporting period (for example, 12/31/CY), record the payments as having occurred during the reporting period.

For each direct long-term credit or loan during the preceding calendar period, report the following:

Commitments—Enter the amount of commitments made during the appropriate calendar period.

Cancellations—Enter the amount of cancellations, expirations, and terminations of commitments made during the appropriate calendar period.

Disbursements—Enter the amount of disbursements made during the appropriate calendar period.

Principal Repayments—Enter the amount of principal repayments received during the appropriate calendar period. Exclude noncash amounts separately reported as rescheduled principal and principal reduced, even if deemed to have been in repayment of principal.

Interest Payments—Enter the amount of all interest payments (including late interest payments) received during the appropriate calendar period. Exclude noncash amounts separately reported as rescheduled interest and fees or interest and fees reduced, even if deemed to have been payments of interest.

Fees Received—Enter the amount of noninterest charges collected during the appropriate calendar period (for example, commissions, commitment fees, service charges, etc.). Exclude noncash amounts separately reported as rescheduled interest and fees or interest and fees reduced, even if deemed to have been fee payments.

Rescheduled Principal—Enter the amount of principal rescheduled during the appropriate calendar period on the original contracts. Enter the actual amount rescheduled, not just the subsidy amount.

Rescheduled Interest and Fees—Enter the amount of noncash interest and fee collections arising from a deferral, rescheduling, or refinancing of interest (including late interest) and fees during the appropriate calendar period on the original contracts. Enter the actual amount rescheduled, not just the subsidy amount.

Principal Reduced—Enter the amount of principal reduced during the appropriate calendar period on the original contracts. Enter the actual amount reduced, not just the subsidy amount.

Interest and Fees Reduced—Enter the amount of interest (including late interest) and fees reduced during the appropriate calendar period on the original contracts. Enter the actual amount reduced, not just the subsidy amount.

History Files:

Include all relevant credits active during the preceding calendar period ending on the reporting date:

II. Guarantees and Insurance of Long-Term Credits History:

Filename: GH

Field #	Field	Position	Type/Expected Values	Required
1	Program Code	1-3	NA	In Status Only‡
2	Agency Identification Number*	4-33	Alphanumeric	Yes
3	Treasury Transaction Number*	34-41	NA	In Status Only‡
4	Country Code	42-44	NA	In Status Only‡
5	Reporting Date	45-52	Date (yyyymmdd)	Yes
6	Calendar Year	53-56	NA	No. Inactive Field
7	Official or Private Obligor	57	NA	In Status Only‡
8	U.S. Dollar or Foreign Currency Repayable	58	NA	In Status Only‡
9	Floating Interest Rate Flag	59	NA	In Status Only‡
10	Fees and Premiums Received	60-70	Dollar Amount	Yes
11	Claims Paid	71-81	Dollar Amount	Yes
12	Recoveries by Agency	82-92	Dollar Amount	Yes
13	Claims Rescheduled	93-103	Dollar Amount	Yes
14	Claims Reduced	104-114	Dollar Amount	Yes
	Amounts on Guaranteed or Insured Loan of:			
15	Commitments	115-125	Dollar Amount	Yes
16	Cancellations	126-136	Dollar Amount	Yes
17	Disbursements	137-147	Dollar Amount	Yes
18	Principal Repayments	148-158	Dollar Amount	Yes
19	Interest Payments	159-169	Dollar Amount	Yes

* This field must be unique among all GH records submitted.

‡ FCRS will use the value for these fields that comes from the Status Record. If the value in the History Record differs for a particular contract/agreement, FCRS uses the value in the Status Record.

Guarantees and Insurance of Long-Term Credits History — Specific Instructions

Note

- Estimated amounts are acceptable where actual data are unavailable.
- Enter amounts in the appropriate calendar period (year or quarter) such that quarterly data will sum to calendar year flows.

For each guarantee or insurance agreement covering long-term credits during the preceding calendar period, report the following:

Fees and Premiums Received—Enter the amount of fees and premiums received during the appropriate calendar period on the guarantee or insurance contract.

Claims Paid—Enter the amount paid to lenders during the appropriate calendar period on claims assumed by the agency under the guarantee or insurance contract.

Recoveries by Agency—Enter the amount recovered during the appropriate calendar period from foreign obligors on claims paid by the agency to lenders under the guarantee or insurance contract. Exclude pro-rated recovered amounts returned to the lender.

Claims Rescheduled—Enter the total amount of claims rescheduled during the appropriate calendar period on the original contracts related to the guarantee or insurance contract. Enter the actual amount rescheduled, not just the subsidy amount. (This may include amounts that will eventually be repaid to lenders.)

Claims Reduced—Enter the total amount of claims reduced during the appropriate calendar period on the original contracts related to the guarantee or insurance contract. Enter the actual amount reduced, not just the subsidy amount.

Commitments—Enter the amount of commitments made during the appropriate calendar period on the underlying credit guaranteed or insured.

Cancellations—Enter the amount of cancellations, expirations, and terminations of commitments made during the appropriate calendar period on the underlying credit guaranteed or insured.

Disbursements—Enter the amount of disbursements made during the appropriate calendar period on the underlying credit guaranteed or insured.

Principal Repayments—Enter the amount of principal repayments received by the lender during the appropriate calendar period on the underlying credit guaranteed or insured.

Interest Payments—Enter the amount of interest payments received by the lender during the appropriate calendar period on the underlying credit guaranteed or insured.

Status Files:

Status as of the reporting date:

III. Direct Long-Term Credits Status:

Filename: DS

Field #	Field	Position	Type/Expected Values	Required	Baseline	If Differs†
1	Program Code	1- 3	See Appendix 3	If New	Yes	Error
2	Agency Identification Number*	4-33	Alphanumeric	Yes	Yes	NA
3	Treasury Transaction Number*	34-41	Alphanumeric	If New	Yes	Error
4	Country Code	42-44	See Appendix 2	If New	Yes	Error
5	Reporting Date	45-52	Date (yyyymmdd)	Yes	No	
6	Official or Private Obligor	53	"O" or "P"	If New	Yes	Error
7	U.S. Dollar or Foreign Currency Repayable	54	"D" or "F"	If New	Yes	Warning
8	Floating Interest Rate Flag	55	"F" or "N"	If New	Yes	Warning
9	Average Interest Rate on Outstanding Balances	56-61	Interest Rate	If New	Yes	Warning
10	Development Assistance Objective	62	"D" or "N"	If New	Yes	Error
11	Loan Signature Date	63-70	Date (yyyymmdd)	If New	Yes	Error
12	Estimated Loan First Principal Payment Date	71-78	Date (yyyymmdd)	If New	Yes	Error
13	Frequency of Principal Repayments	79	"A","S","Q","M", or "O"	If New	Yes	Warning
14	1st Regularly Scheduled Principal Repayment Month	80-81	Month (mm)	If New	Yes	Warning
15	Frequency of Interest Payments	82	"A","S","Q","M", or "O"	If New	Yes	Warning
16	1st Regularly Scheduled Interest Payment Month	83-84	Month (mm)	If New	Yes	Warning
17	Loan Maturity Date	85-92	Date (yyyymmdd)	If New	Yes	Error
18	Borrower Name	93-122	Alphanumeric	If New	Yes	Warning
19	Transaction Purpose Code	123-128	See Appendix 4	If New	Yes	Error
	Amounts on Direct Credit or Loan of:					
20	Cumulative Commitments	129-139	Dollar Amount	Yes	No	
21	Cumulative Cancellations	140-150	Dollar Amount	Yes	No	
22	Principal Undisbursed	151-161	Dollar Amount	Yes	No	
23	Cumulative Disbursements	162-172	Dollar Amount	Yes	No	
24	Principal Outstanding	173-183	Dollar Amount	Yes	No	
25	Cumulative Principal Repayments	184-194	Dollar Amount	Yes	No	
26	Cumulative Interest Payments	195-205	Dollar Amount	Yes	No	
27	Cumulative Fees Received	206-216	Dollar Amount	Yes	No	
28	Cumulative Rescheduled Principal	217-227	Dollar Amount	Yes	No	
29	Cumulative Rescheduled Interest and Fees	228-238	Dollar Amount	Yes	No	
30	Cumulative Principal Reduced	239-249	Dollar Amount	Yes	No	
31	Cumulative Interest and Fees Reduced	250-260	Dollar Amount	Yes	No	
32	Principal in Arrears 1-Day or More	261-271	Dollar Amount	Yes	No	
33	Principal in Arrears 90-Days or More	272-282	Dollar Amount	Yes	No	
34	Interest in Arrears 1-Day or More	283-293	Dollar Amount	Yes	No	
35	Interest in Arrears 90-Days or More	294-304	Dollar Amount	Yes	No	
	Late Fees and Late Interest Outstanding:					
36	1-Day or More	305-315	Dollar Amount	Yes	No	
37	90-Days or More	316-326	Dollar Amount	Yes	No	

† Indicates that when the value in a baseline field differs from the value stored in the production FCRS database, FCRS records an error (or warning, as indicated).

* This field must be unique among all DS records submitted.

Direct Long-Term Credits Status — Specific Instructions

Note

- Continue to report DSAA guarantees of FFB loans as direct credits (not guarantees) to coincide with the budget treatment of those loans.
- In order to identify completed payment schedules, report one final status record with cumulative values through the final disposition of the credit and zero amounts in Principal Undisbursed, Principal Outstanding, Principal in Arrears 1-Day or More, Principal in Arrears 90-Days or More, Interest in Arrears 1-Day or More, and Interest in Arrears 90-Days or More.

For each direct long-term credit or loan as of the reporting date, report the following:

Cumulative Commitments—Enter the cumulative amount of commitments on the credit as of the reporting date.

Cumulative Cancellations—Enter the cumulative amount of cancellations, expirations, and terminations of commitments on the credit as of the reporting date.

Principal Undisbursed—Enter the amount of principal obligated, but not yet disbursed, on the reporting date.

Cumulative Disbursements—Enter the cumulative amount of disbursements on the credit as of the reporting date.

Principal Outstanding—Enter the amount of principal obligated, disbursed, and still outstanding on the reporting date. Include arrears of principal, but not interest, in the amount outstanding.

Cumulative Principal Repayments—Enter the cumulative amount of principal repayments on the credit as of the reporting date. Exclude noncash amounts separately reported as cumulative rescheduled principal and cumulative principal reduced, even if deemed to have been in repayment of principal.

Cumulative Interest Payments—Enter the cumulative amount of interest payments (including late interest payments) on the credit as of the reporting date. Exclude noncash amounts separately reported as cumulative rescheduled interest and fees or cumulative interest and fees reduced, even if deemed to have been in payment of interest.

Cumulative Fees Received—Enter the cumulative amount of noninterest charges (for example, commissions, commitment fees, service charges, etc.) collected on the credit as of the reporting date. Exclude noncash amounts separately reported as cumulative rescheduled interest and fees or cumulative interest and fees reduced, even if deemed to have been in payment of fees.

Cumulative Rescheduled Principal—Enter the cumulative amount of principal reschedulings on the original contracts as of the reporting date. Enter the actual amount rescheduled, not just the subsidy amount.

Cumulative Rescheduled Interest and Fees—Enter the cumulative amount of rescheduled interest (including late interest) and fees on the original contracts as of the reporting date. Enter the actual amount rescheduled, not just the subsidy amount.

Cumulative Principal Reduced—Enter the cumulative amount of principal reductions on the original contracts as of the reporting date. Enter the actual amount reduced, not just the subsidy amount.

Cumulative Interest and Fees Reduced—Enter the cumulative amount of interest (including late interest) and fees reduced on the original contracts as of the reporting date. Enter the actual amount reduced, not just the subsidy amount.

Principal in Arrears—Enter the amount of principal due and unpaid on the credit as of the reporting date. Enter separately the amounts due and unpaid 1 day or more and the amounts due and unpaid 90 days or more.

Interest in Arrears—Enter the amount of regular interest due and unpaid on the credit as of the reporting date. Report late interest outstanding with late fees outstanding. Enter separately the amounts due and unpaid 1 day or more and the amounts due and unpaid 90 days or more.

Late Fees and Late Interest Outstanding—Enter the amount of late fees and late interest due and unpaid as of the reporting date. Enter separately the amounts due and unpaid 1 day or more and the amounts due and unpaid 90 days or more.

Status Files:

Status as of the reporting date:

IV. Guarantees and Insurance of Long-Term Credits Status:

Filename: GS

Field #	Field	Position	Type/Expected Values	Required	Baseline	If Differs†
1	Program Code	1- 3	See Appendix 3	If New	Yes	Error
2	Agency Identification Number*	4-33	Alphanumeric	Yes	Yes	NA
3	Treasury Transaction Number*	34-41	Alphanumeric	If New	Yes	Error
4	Country Code	42-44	See Appendix 2	If New	Yes	Error
5	Reporting Date	45-52	Date (yyyymmdd)	Yes	No	
6	Official or Private Obligor	53	"O" or "P"	If New	Yes	Error
7	U.S. Dollar or Foreign Currency Repayable	54	"D" or "F"	If New	Yes	Warning
8	Floating Interest Rate Flag	55	"F" or "N"	If New	Yes	Warning
9	Average Interest Rate on Outstanding Balances	56-61	Interest Rate	If New	Yes	Warning
10	Supplier or Financial Investor	62	"S" or "F"	If New	Yes	Error
11	Guarantee or Insurance Contract Signature Date	63-70	Date (yyyymmdd)	If New	Yes	Error
12	Coverage Expiry Date	71-78	Date (yyyymmdd)	If New	Yes	Error
13	Loan Signature Date	79-86	Date (yyyymmdd)	If New	Yes	Error
14	Estimated Loan First Principal Payment Date	87-94	Date (yyyymmdd)	If New	Yes	Error
15	Frequency of Principal Repayments	95	"A","S","Q","M", or "O"	If New	Yes	Warning
16	1st Regularly Scheduled Principal Repayment Month	96-97	Month (mm)	If New	Yes	Warning
17	Frequency of Interest Payments	98	"A","S","Q","M", or "O"	If New	Yes	Warning
18	1st Regularly Scheduled Interest Payment Month	99-100	Month (mm)	If New	Yes	Warning
19	Loan Maturity Date	101-108	Date (yyyymmdd)	If New	Yes	Error
20	Borrower Name	109-138	Alphanumeric	If New	Yes	Warning
21	Transaction Purpose Code	139-144	See Appendix 4	If New	Yes	Error
22	Percent of Principal Covered (to nearest 10th %)	145-149	Percentage	If New	Yes	Error
23	Percent of Interest Covered (to nearest 10th %)	150-154	Percentage	If New	Yes	Error
24	Cumulative Fees and Premiums Received	155-165	Dollar Amount	Yes	No	
25	Cumulative Claims Paid	166-176	Dollar Amount	Yes	No	
26	Cumulative Recoveries by Agency	177-187	Dollar Amount	Yes	No	
27	Cumulative Claims Rescheduled	188-198	Dollar Amount	Yes	No	
28	Cumulative Claims Reduced	199-209	Dollar Amount	Yes	No	
	Claims Outstanding on Long-Term Guarantees and Insurance:					
29	1-Day or More	210-220	Dollar Amount	Yes	No	
30	90-Days or More	221-231	Dollar Amount	Yes	No	
	Amounts on Guaranteed or Insured Loan of:					
31	Cumulative Commitments	232-242	Dollar Amount	Yes	No	
32	Cumulative Cancellations	243-253	Dollar Amount	Yes	No	
33	Principal Undisbursed	254-264	Dollar Amount	Yes	No	
34	Cumulative Disbursements	265-275	Dollar Amount	Yes	No	
35	Principal Outstanding	276-286	Dollar Amount	Yes	No	
36	Cumulative Principal Repayments	287-297	Dollar Amount	Yes	No	
37	Cumulative Interest Payments	298-308	Dollar Amount	Yes	No	

† Indicates that when the value in a baseline field differs from the value stored in the production FCRS database, FCRS records an error (or warning, as indicated).

* This field must be unique among all GS records submitted.

Guarantees of Long-Term Credits Status — Specific Instructions

Note

- Estimated amounts are acceptable where actual data are unavailable.
- In order to identify completed payment schedules, report one final status record with cumulative values through the final disposition of the guaranteed or insured credit and zero amounts in Principal Undisbursed, Principal Outstanding, Claims Outstanding 1-Day or More, and Claims Outstanding 90-Days or More.

For each guarantee or insurance agreement covering long-term credits as of the reporting date, report the following:

Percent of Principal Covered—Enter the percentage of the principal covered under the guarantee or insurance contract.

Percent of Interest Covered—Enter the percentage of the interest covered under the guarantee or insurance contract.

Cumulative Fees and Premiums Received—Enter the cumulative amount of fees and premiums received as of the reporting date on the guarantee or insurance contract.

Cumulative Claims Paid—Enter the cumulative amount paid to lenders on claims assumed by the agency under the guarantee or insurance contract.

Cumulative Recoveries by Agency—Enter the cumulative amount recovered from foreign obligors on claims paid by the agency to lenders under the guarantee or insurance contract. Exclude pro-rated recovered amounts returned to the lender.

Cumulative Claims Rescheduled—Enter the cumulative amount of claims rescheduled on the original contracts as of the reporting date related to the guarantee or insurance agreement. Enter the actual amount rescheduled, not just the subsidy amount. This may include amounts that will eventually be repaid to lenders.

Cumulative Claims Reduced—Enter the cumulative amount of claims reduced on the original contracts as of the reporting date related to the guarantee or insurance agreement. Enter the actual amount reduced, not just the subsidy amount.

Claims Outstanding—Enter the amount of claims outstanding as of the reporting date arising from payment of claims under the guarantee or insurance agreement. Enter separately the amounts not recovered 1 day or more and the amounts not recovered 90 days or more.

Cumulative Commitments—Enter the cumulative amount of commitments on the underlying credit guaranteed or insured as of the reporting date.

Cumulative Cancellations—Enter the cumulative amount of cancellations, expirations, and terminations of commitments on the underlying credit guaranteed or insured as of the reporting date.

Principal Undisbursed—Enter the amount of principal obligated but undisbursed as of the reporting date on the underlying credit guaranteed or insured.

Cumulative Disbursements—Enter the cumulative amount of disbursements on the underlying credit guaranteed or insured as of the reporting date.

Principal Outstanding—Enter the amount of principal disbursed and still outstanding as of the reporting date on the underlying credit guaranteed or insured.

Cumulative Principal Repayments—Enter the cumulative amount of principal repayments received by the lender on the underlying credit guaranteed or insured as of the reporting date.

Cumulative Interest Payments—Enter the cumulative amount of interest payments received by the lender on the underlying credit guaranteed or insured as of the reporting date.

Status Files:

Status as of the reporting date:

V. Aggregated Data on the Status of Direct Short-Term Credits and Guarantees and Insurance of Short-Term Credits:

Filename: AS

Field #	Field	Position	Type/Expected Values	Required	Baseline
1	Program Code*	1- 3	See Appendix 3	Yes	Yes
2	Country Code*	4- 6	See Appendix 2	Yes	Yes
3	Reporting Date	7- 14	Date (yyyymmdd)	Yes	No
4	Official or Private Obligor*	15	"O" or "P"	Yes	Yes
5	Average Remaining Term to Maturity on Short-Term Credits Outstanding	16- 20	Average Number of Days	Yes	No
6	Supplier or Financial Investor	21	"S" or "F"	Yes	Yes
7	Short-Term Direct Credits Outstanding	22- 32	Dollar Amount	Yes	No
8	Short-Term Guaranteed Credits Outstanding	33- 43	Dollar Amount	Yes	No
9	Short-Term Direct Credits in Arrears 1 Day or More	44- 54	Dollar Amount	Yes	No
10	Short-Term Direct Credits in Arrears 90 Days or More	55- 65	Dollar Amount	Yes	No
11	Claims Outstanding 1 Day or More on Short-Term Guarantees and Insurance	66- 76	Dollar Amount	Yes	No
12	Claims Outstanding 90 Days or more on Short-Term Guarantees and Insurance	77- 87	Dollar Amount	Yes	No

*The combination of these fields must be unique for all AS records submitted.

Aggregated Data on Direct Short-Term Credits, Guarantees, and Insurance of Short-Term Credits Status — Specific Instructions

Note

- Estimated amounts are acceptable where actual data are unavailable.
- Agencies must provide aggregated data as ASCII characters with unsigned right-justified integers in all fields except country code, program code, calendar year, official or private obligor, supplier or financial investor, and average remaining term to maturity.

Average Remaining Term to Maturity of Short-Term Credits Outstanding—Enter the average remaining term to maturity in days for all short-term credits outstanding within the category. Enter the average remaining term to maturity as a real number rounded to the nearest tenth of a day.

Short-Term Direct Credits Outstanding—Enter the sum of principal disbursed and still outstanding as of the reporting date on the short-term direct credits extended by the agency.

Short-Term Guaranteed Credits Outstanding—Enter code "S" if the sum of principal disbursed and still outstanding as of the reporting date on the short-term credits is held by supplier (non-bank) investors or code "F" if held by financial (bank) investors and guaranteed or insured by the agency.

Arrears on Short-Term Direct Credits—Enter the sum of principal amounts in arrears on short-term direct credits outstanding as of the reporting date. Enter separately the amounts in arrears 1 day or more and the amounts in arrears 90 days or more.

Claims Outstanding on Short-Term Guaranteed Credits—Enter the sum of claims outstanding as of the reporting date related to short-term guaranteed or insured credits. Enter separately the amounts not recovered 1 day or more and the amounts not recovered 90 days or more.

Scheduled Payment Files (formerly projections):

Use these formats for payments scheduled to be made on each scheduled payment date until maturity on agreements in force as of the reporting date. Agencies only need to report payments once initially, but they must resubmit the entire schedule if there is any change to any one Scheduled Payment.

VI. Direct Long-Term Credits Scheduled Payments:

Filename: DP

Field #	Field	Position	Type/Expected Values	Required
1	Program Code	1- 3	NA	In Status Only‡
2	Agency Identification Number*	4- 33	Alphanumeric	Yes
3	Treasury Transaction Number	34- 41	NA	In Status Only‡
4	Country Code	42- 44	NA	In Status Only‡
5	Reporting Date	45- 52	Date (yyyymmdd)	Yes
6	Scheduled Payment Date*	53- 60	Date (yyyymmdd)	Yes
7	Official or Private Obligor	61	NA	In Status Only‡
8	U.S. Dollar or Foreign Currency Repayable	62	NA	In Status Only‡
9	Floating Interest Rate Flag	63	NA	In Status Only‡
	Amounts on Direct Credit of:			
10	Scheduled Principal Repayments	64- 74	Dollar Amount	Yes
11	Scheduled Interest Payments	75- 85	Dollar Amount	Yes

* The combination of these fields must be unique among all the DP records submitted.

VII. Guarantees and Insurance of Long-Term Credits Scheduled Payments:

Filename: GP

Field #	Field	Position	Type/Expected Values	Required
1	Program Code	1- 3	NA	In Status Only‡
2	Agency Identification Number*	4- 33	Alphanumeric	Yes
3	Treasury Transaction Number	34- 41	NA	In Status Only‡
4	Country Code	42- 44	NA	In Status Only‡
5	Reporting Date	45- 52	Date (yyyymmdd)	Yes
6	Scheduled Payment Date*	53- 60	Date (yyyymmdd)	Yes
7	Official or Private Obligor	61	NA	In Status Only‡
8	U.S. Dollar or Foreign Currency Repayable	62	NA	In Status Only‡
9	Floating Interest Rate Flag	63	NA	In Status Only‡
	Amounts on Direct Credit of:			
10	Scheduled Principal Repayments	64- 74	Dollar Amount	Yes
11	Scheduled Interest Payments	75- 85	Dollar Amount	Yes

* The combination of these fields must be unique among all the GP records submitted.

Scheduled Payments on Long-Term Credits Data — Specific Instructions

Note

- Continue to report DSAA guarantees of FFB loans as direct credits (not guarantees) to coincide with the budget treatment of those loans.
- On multi-tranche rescheduling agreements, report scheduled principal repayments and scheduled interest payments of tranches in force as of the reporting date. Identify such multi-tranche rescheduling agreements in separate correspondence. (Special circumstances may require, on an *ad hoc* request basis, calculation of scheduled principal repayments and scheduled interest payments on tranches not yet in force.) If the agency's system(s) cannot capture information on reschedulings on a timely basis, the agency must identify the specific information in separate correspondence along with a projected date for when the agency will capture and report the information.

For each direct long-term credit or loan and for each guarantee or insurance agreement covering long-term credits outstanding on the reporting date, report the following:

Scheduled Principal Repayments—Enter the amount of principal repayments scheduled to be received on each scheduled payment date until maturity on agreements in force as of the reporting date (agencies only need to report data once initially, and, then, only when necessary to correct the record as changes in scheduled payments occur).

Scheduled Interest Payments—Enter the amount of all interest payments scheduled to be received on each scheduled payment date until maturity on agreements in force as of the reporting date (agencies only need to report data once initially, and, then, only when necessary to correct the record as changes in scheduled payments occur). Rather than report scheduled interest amounts of zero on floating rate loans, estimate scheduled interest payments on floating rate loans as if the current interest rate were fixed for the remainder of the schedule.

Note

If a loan or credit is completely reduced, prior to maturity, agencies must report one closing record beyond the reporting date with zero scheduled principal payments and zero scheduled interest payments to clear the schedule from the production database.

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Federal Information Processing Standard (FIPS) Country Codes

FIPS	Country Name
AF	Afghanistan
AL	Albania
AG	Algeria
AN	Andorra
AY	Antarctica
AO	Angola
AV	Anguilla
AC	Antigua and Barbuda
AR	Argentina
AM	Armenia
AA	Aruba
AS	Australia
AU	Austria
AJ	Azerbaijan
BF	Bahamas, The
BA	Bahrain
BG	Bangladesh
BB	Barbados
BO	Belarus
BE	Belgium
BH	Belize
BN	Benin
BD	Bermuda
BT	Bhutan
BL	Bolivia
BK	Bosnia and Herzegovina
BC	Botswana
BR	Brazil
BX	Brunei
BU	Bulgaria
UV	Burkina Faso
BM	Burma
BY	Burundi
CB	Cambodia
CM	Cameroon
CA	Canada
CV	Cape Verde
CJ	Cayman Islands
CT	Central African Republic
CD	Chad
CI	Chile
CH	China
124	China (Unspecified)
KT	Christmas Island
CK	Cocos (Keeling) Islands
CO	Colombia
CN	Comoros
CF	Congo, Republic of the
CG	Congo, Democratic Republic of the
CW	Cook Islands
CS	Costa Rica

FIPS	Country Name
IV	Cote D'Ivoire
HR	Croatia
CU	Cuba
CY	Cyprus
EZ	Czech Republic
DA	Denmark
DJ	Djibouti
DO	Dominica
DR	Dominican Republic
TT	East Timor
EC	Ecuador
EG	Egypt
ES	El Salvador
EK	Equatorial Guinea
ER	Eritrea
EN	Estonia
ET	Ethiopia
FK	Falkland Islands (Islas Malvinas)
FO	Faroe Islands
FJ	Fiji
FI	Finland
FR	France
FP	French Polynesia
GB	Gabon
GA	Gambia, The
GZ	*Gaza Strip (code discontinued)*
GG	Georgia
GM	Germany
GH	Ghana
GI	Gibraltar
GR	Greece
GL	Greenland
GJ	Grenada
GT	Guatemala
GK	Guernsey
GV	Guinea
PU	Guinea-Bissau
GY	Guyana
HA	Haiti
VT	Holy See
HO	Honduras
HK	Hong Kong
HU	Hungary
IC	Iceland
IN	India
ID	Indonesia
IR	Iran
IZ	Iraq
EI	Ireland
IS	Israel
IT	Italy

FIPS	Country Name
JM	Jamaica
JA	Japan
JE	Jersey
JO	Jordan
KZ	Kazakhstan
KE	Kenya
KR	Kiribati
KN	Korea, Democratic Peoples Rep. of
KS	Korea, Republic of
KU	Kuwait
KG	Kyrgyzstan
LA	Laos
LG	Latvia
LE	Lebanon
LT	Lesotho
LI	Liberia
LY	Libya
LS	Liechtenstein
LH	Lithuania
LU	Luxembourg
MC	Macau
MK	Macedonia, The Former Yugoslav Republic of
MA	Madagascar
MI	Malawi
MY	Malaysia
MV	Maldives
ML	Mali
MT	Malta
IM	Man, Isle of
RM	Marshall Islands
MR	Mauritania
MP	Mauritius
MF	Mayotte
MX	Mexico
FM	Micronesia, Federated States of
MD	Moldova
MN	Monaco
MG	Mongolia
MH	Montserrat
MO	Morocco
MZ	Mozambique
WA	Namibia
NR	Nauru
NP	Nepal
NL	Netherlands
NT	Netherlands Antilles
NC	New Caledonia
NZ	New Zealand
NU	Nicaragua
NG	Niger
NI	Nigeria
NE	Niue
NF	Norfolk Island

FIPS	Country Name
NO	Norway
MU	Oman
PK	Pakistan
PS	Palau
PM	Panama
PP	Papua New Guinea
PA	Paraguay
PE	Peru
RP	Philippines
PC	Pitcairn Islands
PL	Poland
PO	Portugal
QA	Qatar
RO	Romania
RS	Russia
RW	Rwanda
SC	Saint Kitts and Nevis
SH	Saint Helena
ST	Saint Lucia
SB	Saint Pierre and Miquelon
VC	Saint Vincent and the Grenadines
WS	Samoa
SM	San Marino
TP	Sao Tome and Principe
SA	Saudi Arabia
SG	Senegal
SE	Seychelles
LO	Slovakia
SI	Slovenia
SL	Sierra Leone
SN	Singapore
BP	Solomon Islands
SO	Somalia
SF	South Africa
SP	Spain
CE	Sri Lanka
SU	Sudan
NS	Suriname
SV	Svalbard
WZ	Swaziland
SW	Sweden
SZ	Switzerland
SY	Syria
TI	Tajikistan
TW	Taiwan
TZ	Tanzania
TH	Thailand
TO	Togo
TL	Tokelau
TN	Tonga
TD	Trinidad and Tobago
TS	Tunisia
TU	Turkey
TX	Turkmenistan

FIPS	Country Name
TK	Turks and Caicos Islands
TV	Tuvalu
UG	Uganda
UP	Ukraine
AE	United Arab Emirates
UK	United Kingdom
UY	Uruguay
UZ	Uzbekistan
NH	Vanuatu
VE	Venezuela
VM	Vietnam
VI	Virgin Islands, British
WF	Wallis and Futuna
WI	Western Sahara
WE	*West Bank (code discontinued)*
YM	Yemen
YI	Serbia and Montenegro
ZA	Zambia
ZI	Zimbabwe

FIPS	Country Name
805	Andean Development Corp.
815	Caribbean Development Bank
820	CABEI
825	CAFMI
830	Council of the Entente States
900	African Regional
905	Asia Regional
930	Central Europe Regional
940	Eastern Asia & Pacific Regional
950	Near East Regional
955	Newly Independent States-FSU Reg.
960	South Asia Regional
970	Western Europe Regional
915	Western Hemisphere Regional
920	Western Hemisphere Unspecified
990	Worldwide Unspecified
FCZ	Czechoslovakia (former)
FYO	Yugoslavia (former)

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PURPOSE CODES

Code	Description	Clarifications/Additional Notes on Coverage
	100 SOCIAL INFRASTRUCTURE AND SERVICES	
	110 Education[1]	
	111 Education, Level Unspecified	Only use codes in this category when the level of education is unspecified or unknown (for example, code training of primary school teachers under 11220).
11110	Education policy and administrative management	Education sector policy, planning, and programs; 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.
11181	Educational research	Research and studies on education effectiveness, relevance, and quality; systematic evaluation and monitoring.
	112 Basic Education	
11220	Primary education	Formal and informal primary education for children; all elementary and first-cycle systematic instruction; provision of learning materials.
11230	Basic life skills for youth and adults	Formal and informal education for basic life skills for both young people and adults (adult education); literacy and numeracy training.
11240	Early childhood education	Formal and informal preschool education.
	113 Secondary Education	
11320	Secondary education	Second-cycle systematic instruction at both junior and senior levels.

[1] Include sector specific education activities 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.

Code	Description	Clarifications/Additional Notes on Coverage
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 programs at universities, colleges, and polytechnics.
11430	Advanced technical and managerial training	Professional-level vocational training programs and in-service training.
	120 Health	
	121 Health, General	
12110	Health policy and administrative management	Health sector policy, planning, and programs; aid to health ministries; public health administration; institution capacity building and advice; medical insurance programs; unspecified health activities.
12181	Medical education/training	Medical education and training for tertiary level services.
12182	Medical research	General medical research (excluding basic health research).
12191	Medical services	Laboratories, specialized clinics, and hospitals (including equipment and supplies); ambulances; dental services; mental health care; medical rehabilitation; control of noninfectious diseases; drug and substance abuse control [excluding narcotics traffic control (16361)].
	122 Basic Health	
12220	Basic health care	Basic and primary health care programs; paramedical and nursing care programs; supply of drugs, medicines, and vaccines related to basic health care.
12230	Basic health infrastructure	District level hospitals, clinics, and dispensaries and related medical equipment; excluding specialized hospitals and clinics (12191).
12240	Basic nutrition	Direct feeding programs (maternal feeding, breast feeding and weaning foods, child feeding, school feeding); determination of micronutrient deficiencies; provision of vitamin A, iodine, iron, etc.; monitoring of nutritional status; nutrition and food hygiene education; household food security.

Code	Description	Clarifications/Additional Notes on Coverage
12250	Infectious disease control	Immunization; prevention and control of malaria, tuberculosis, diarrheal diseases, vector-borne diseases (for example, river blindness and guinea worm), etc.
12281	Health education	Information, education, and training of the population for improving health knowledge and practices; public health and awareness campaigns.
12282	Health personnel development	Training of health staff for basic health care services.
	130 Population Policies/Programs and Reproductive Health	
13010	Population policy and administrative management	Population/development policies; census work, vital registration; migration data; demographic research/analysis; land settlement and resettlement activities [excluding resettlement of refugees and internally displaced persons (72030)]; reproductive health research; unspecified population activities.
13020	Reproductive health care	Promotion of reproductive health; prenatal and postnatal care including delivery; prevention and treatment of infertility; prevention and management of consequences of abortion; safe motherhood activities.
13030	Family planning	Family planning services including counseling; 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, for example, information, education, and communication; testing; prevention; treatment; care.
13081	Personnel development for population and reproductive health	Education and training of health staff for population and reproductive health care services.
	140 Water Supply and Sanitation	
14010	Water resources policy and administrative management	Water sector policy, planning, and programs; water legislation and management; institution capacity building and advice; water supply assessments and studies; groundwater, water quality, and watershed studies; hydrogeology; excluding agricultural water resources (31140).
14015	Water resources protection	Inland surface waters (rivers, lakes, etc.); conservation and rehabilitation of ground water; prevention of water contamination from agro-chemicals, industrial effluents.

Code	Description	Clarifications/Additional Notes on Coverage
14020	Water supply and sanitation - large systems	Water desalinization plants; intakes, storage, treatment pumping stations, conveyance and distribution systems; sewerage; domestic and industrial waste water treatment plants.
14030	Drinking water and basic sanitation	Water supply and sanitation through low-cost technologies such as hand pumps, spring catchment, gravity-fed systems, rain water collection, storage tanks, small distribution systems; latrines, small-bore sewers, on-site disposal (septic tanks).
14040	River development	Integrated river basin projects; river flow control; dams and reservoirs [excluding dams primarily for irrigation (31140) and hydropower (23065) and activities related to river transport (21040)].
14050	Waste management/disposal	Municipal and industrial solid waste management, including hazardous and toxic waste; collection, disposal, and treatment; landfill areas; composting and reuse.
14081	Education and training in water supply and sanitation	
	150 Government and Civil Society	
15010	Economic and development policy/planning	Macroeconomic, fiscal and monetary policy and planning; social planning; economic and social analysis and forecasting; development planning and preparation of structural reforms; organizational development; support to ministries involved in aid coordination; other ministries and government departments when sector cannot be specified. (Use code 51010 for budget support to macroeconomic reforms,)
15020	Public sector financial management	Strengthening financial and managerial accountability; public expenditure management; improving financial management systems; tax assessment procedures; budget drafting; field auditing; measures against waste, fraud, and corruption.
15030	Legal and judicial development	Constitutional development, legal drafting; institutional strengthening of legal and judicial systems; legal training and education; legal advice and services; crime prevention.

Code	Description	Clarifications/Additional Notes on Coverage
15040	Government administration	Systems of government including parliament; local government, decentralization; civil service, civil service reform. Including general services by government (or commissioned by government) not elsewhere specified (for example, police, fire protection; cartography, meteorology, legal metrology, aerial surveys and remote sensing; administrative buildings).
15050	Strengthening civil society	Community participation and development; cooperatives; grassroots organizations; development of other participatory planning and decision-making procedures and institutions.
15061	Post conflict peace-building (UN)	Participation in the post-conflict peace-building phase of United Nations peace operations (activities such as human rights and elections monitoring, rehabilitation of demobilized soldiers, rehabilitation of basic national infrastructure, monitoring or retraining of civil administrators and police forces, training in customs and border control procedures, advice or training in fiscal or macroeconomic stabilization policy, repatriation and demobilization of armed factions, and disposal of their weapons; support for landmine removal).
15062	Elections	Electoral assistance and monitoring, voters' education [other than in connection with peace building (15061)].
15063	Human rights	Monitoring of human rights performance; support for national and regional human rights bodies; protection of ethnic, religious, and cultural minorities [other than in connection with peace building (15061)].
15064	Demobilization	Integration of demobilized military personnel into the economy; (micro)-disarmament; conversion of production facilities from military to civilian outputs [other than in connection with peace building (15061)].
15065	Free flow of information	Uncensored flow of information on public issues, including activities that increase the professionalism, skills, and integrity of the print and broadcast media (for example, training of journalists).
15066	Land mine clearance	Explosive mine removal for developmental purposes [other than in connection with peace building (15061)].

Code	Description	Clarifications/Additional Notes on Coverage
	160 Other Social Infrastructure and Services	
	161 Employment	
16110	Employment policy and administrative management	Employment policy and planning; labor law; labor unions; institution capacity building and advice; support programs for unemployed; employment creation and income generation programs; occupational safety and health; combating child labor.
	162 Housing	
16210	Housing policy and administrative management	Housing sector policy, planning, and programs; excluding low-cost housing and slum clearance (16220).
16220	Low-cost housing	Including slum clearance.
	163 Other Social Services	
16310	Social/welfare services	Social legislation and administration; institution capacity building and advice; social security and other social schemes; special programs for the elderly, orphans, the disabled, street children; social dimensions of structural adjustment; unspecified social infrastructure and services, including consumer protection.
16320	Social programs for people living with HIV/AIDS	Provision of social and legal assistance to people living with HIV/AIDS; special programs to address the social consequences of HIV/AIDS (for example for children orphaned by HIV/AIDS).
16330	Multi-sector aid for basic social services	Basic social services are defined to include basic education, basic health, basic nutrition, population/reproductive health, and water supply and sanitation – small systems.
16350	Culture and recreation	Libraries and museums; conservation of cultural heritage; preservation of unique cultural landscape; including sites/objects of historical, archeological, aesthetic, scientific or educational value.

Code	Description	Clarifications/Additional Notes on Coverage
16361	Narcotics control	In-country and customs controls including training of the police; educational programs and awareness campaigns to restrict narcotics traffic and in-country distribution.
16362	Statistical capacity building	Both in national statistical offices and any other government ministries.
	200 ECONOMIC INFRASTRUCTURE AND SERVICES	
	210 Transport and Storage	Note: Include manufacturing of transport equipment under code 32172.
21010	Transport policy and administrative management	Transport sector policy, planning, and programs; aid to transport ministries; institution capacity building and advice; unspecified transport; activities that combine road, rail, water, and/or air transport.
21020	Road transport	Road infrastructure, road vehicles; passenger road transport, motor passenger cars.
21030	Rail transport	Rail infrastructure, rail equipment, locomotives, other rolling stock; including light rail (tram) and underground systems.
21040	Water transport	Harbors and docks, harbor guidance systems, ships and boats; river and other inland water transport, inland barges and vessels.
21050	Air transport	Airports, airport guidance systems, airplanes, airplane maintenance equipment.
21061	Storage	Whether or not related to transportation.
21081	Education and training in transport and storage	
	220 Communications	
22010	Communications policy and administrative management	Communications sector policy, planning, and programs; institution capacity building and advice; including postal services development; unspecified communications activities.
22020	Telecommunications	Telephone networks, telecommunication satellites, earth stations.
22030	Radio/television/print media	Radio and television links, equipment; newspapers; printing and publishing.

Code	Description	Clarifications/Additional Notes on Coverage
22040	Information and communication technology (ICT)	Computer hardware and software; Internet access; information technology (IT) training. When sector cannot be specified.
	230 Energy Generation and Supply[2]	
23010	Energy policy and administrative management	Energy sector policy, planning, and programs; aid to energy ministries; institution capacity building and advice; unspecified energy activities including energy conservation.
23020	Power generation/non-renewable sources	Thermal power plants including when heat source cannot be determined; combined gas-coal power plants.
23030	Power generation/renewable sources	Including policy, planning, development programs; surveys and incentives. Include fuel-wood/charcoal production under forestry (31261).
23040	Electrical transmission/distribution	Distribution from power source to end user; transmission lines.
23050	Gas distribution	Delivery for use by ultimate consumer.
23061	Oil-fired power plants	Including diesel power plants.
23062	Gas-fired power plants	
23063	Coal-fired power plants	
23064	Nuclear power plants	Including nuclear safety.
23065	Hydro-electric power plants	Including power-generating river barges.
23066	Geothermal energy	
23067	Solar energy	Including photovoltaic cells, solar thermal applications, and solar heating.
23068	Wind power	Wind energy for water lifting and electric power generation.
23069	Ocean power	Including ocean thermal energy conversion, tidal and wave power.

[2] Include extraction of raw materials for power generation in the mining sector. Include energy manufacturing in the industrial sector.

Code	Description	Clarifications/Additional Notes on Coverage
23070	Biomass	Densification technologies and use of biomass for direct power generation including biogas, gas obtained from sugar cane and other plant residues, anaerobic digesters.
23081	Energy education/training	Applies to all energy sub-sectors; all levels of training.
23082	Energy research	Including general inventories, surveys.
	240 Banking and Financial Services	
24010	Financial policy and administrative management	Finance sector policy, planning, and programs; 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 only on one sector).
24040	Informal/semi-formal financial intermediaries	Micro credit, savings and credit co-operatives, etc.
24081	Education/training in banking and financial services	
	250 Business and Other Services	
25010	Business services	Support to trade and business associations, chambers of commerce; legal and regulatory reform aimed at improving business climate; private sector institution capacity building and advice; public-private sector networking; e-commerce. Where sector cannot be specified: general support to private sector enterprises (in particular, use code 32130 for enterprises in the industrial sector).
25020	Privatization	When sector cannot be specified. Including general state enterprise restructuring or de-monopolization programs; planning, programming, advice.

Code	Description	Clarifications/Additional Notes on Coverage
	300 PRODUCTION	
	311 Agriculture	
31110	Agricultural policy and administrative management	Agricultural sector policy, planning, and programs; 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 crops. [Use code 32161 for agro-industries.]
31162	Industrial crops/export crops	Including sugar; coffee, cocoa, tea; oil seeds, nuts, kernels; fiber 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 nonagricultural alternative development).
31181	Agricultural education/training	
31182	Agricultural extension	Informal training in agriculture.
31183	Agricultural research	Including plant breeding, physiology, genetic resources, ecology, taxonomy, disease control, agricultural biotechnology.
31184	Livestock research	Including animal health, breeding and genetics, nutrition, physiology.
31191	Agricultural services	Marketing policies and organization; storage and transportation, creation of strategic reserves.

Code	Description	Clarifications/Additional Notes on Coverage
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' organizations.
31195	Livestock/veterinary services	Animal health and management, genetic resources, feed resources.
	312 Forestry	
31210	Forestry policy and administrative management	Forestry sector policy, planning, and programs; institution capacity building and advice; forestry surveys; unspecified forestry and agro-forestry activities.
31220	Forestry development	Afforestation for industrial and rural consumption; exploitation and utilization; erosion control, desertification control; integrated forestry projects.
31261	Fuel-wood/charcoal	Forestry development whose primary purpose is production of fuel-wood and charcoal.
31281	Forestry education/training	
31282	Forestry research	Including artificial regeneration, genetic improvement, production methods, fertilizer, harvesting.
31291	Forestry services	
	313 Fishing	
31310	Fishing policy and administrative management	Fishing sector policy, planning, and programs; 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 utilization of fisheries; fish stock protection; aquaculture; integrated fishery projects.
31381	Fishery education/training	
31382	Fishery research	Pilot fish culture; marine/freshwater biological research.

Code	Description	Clarifications/Additional Notes on Coverage
31391	Fishery services	Fishing harbors; fish markets; fishery transport and cold storage.
	321 Industry[3]	
32110	Industrial policy and administrative management	Industrial sector policy, planning, and programs; institution capacity building and advice; unspecified industrial activities; manufacturing of goods not specified below.
32120	Industrial development	
32130	Small and medium-sized enterprise (SME) development	Direct support to the development of small and medium-sized enterprises in the industrial sector. Including accounting, auditing, and advisory services.
32140	Cottage industries and handicraft	
32161	Agro-industries	Staple food processing, dairy products, slaughter houses and equipment, meat and fish processing and preserving, oils/fats, sugar refineries, beverages/tobacco, animal feeds production.
32162	Forest industries	Wood production, pulp/paper production.
32163	Textiles, leather and substitutes	Including knitting factories.
32164	Chemicals	Industrial and nonindustrial production facilities; includes pesticides production.
32165	Fertilizer plants	
32166	Cement/lime/plaster	
32167	Energy manufacturing	Includes gas liquefaction; petroleum refineries.
32168	Pharmaceutical production	Medical equipment/supplies; drugs, medicines, vaccines; hygienic products.
32169	Basic metal industries	Iron and steel, structural metal production.
32170	Nonferrous metal industries	
32171	Engineering	Manufacturing of electrical and nonelectrical machinery, engines/turbines.
32172	Transport equipment industry	Shipbuilding, fishing boats building; railroad equipment; motor vehicles and motor passenger cars; aircraft; navigation/guidance systems.

[3] Includes only aid to production or manufacturing. Include provision of finished products under relevant sector.

Code	Description	Clarifications/Additional Notes on Coverage
32181	Technological research and development	Including industrial standards; quality management; metrology; testing; accreditation; certification.
	322 Mineral Resources and Mining	
32210	Mineral/mining policy and administrative management	Mineral and mining sector policy, planning, and programs; mining legislation, mining cadastre, mineral resources inventory, information systems, institution capacity building and advice; unspecified mineral resources exploitation.
32220	Mineral prospecting and exploration	Geology, geophysics, geochemistry; excluding hydro-geology (14010) and environmental geology (41010), mineral extraction and processing, infrastructure, technology, economics, safety and environment management.
32261	Coal	Including lignite and peat.
32262	Oil and gas	Petroleum, natural gas, condensates, liquefied petroleum gas, liquefied natural gas; including drilling and production.
32263	Ferrous metals	Iron and ferro-alloy metals.
32264	Nonferrous metals	Aluminum, copper, lead, nickel, tin, zinc.
32265	Precious metals/materials	Gold, silver, platinum, diamonds, gem stones.
32266	Industrial minerals	Barite, limestone, feldspar, kaolin, sand, gypsum, gravel, ornamental stones.
32267	Fertilizer minerals	Phosphates, potash.
32268	Offshore minerals	Polymetallic nodules, phosphorites, marine placer deposits.
	323 Construction	
32310	Construction policy and administrative management	Construction sector policy and planning; excluding construction activities within specific sectors (for example, hospital or school construction).

Code	Description	Clarifications/Additional Notes on Coverage
	331 Trade	
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; analysis and implementation of multilateral trade agreements, for example, technical barriers to trade and sanitary and phytosanitary measures (TBT/SPS); mainstreaming trade in national development strategies (for example, poverty reduction strategy papers); wholesale/retail trade; unspecified trade and trade promotion activities.
33120	Trade facilitation	Simplification and harmonization of international import and export procedures (for example, customs, valuation, licensing procedures, transport formalities, payments, insurance); support to customs departments; tariff reforms.
33130	Regional trade agreements (RTAs)	Support to RTAs (for example, Southern African Development Community, Association of Southeast Asian Nations, Free Trade Area of the Americas, African Caribbean Pacific/Europe Union); elaboration of rules of origin and introduction of special and differential treatment in RTAs.
33140	Multilateral trade negotiations	Support aid recipients' effective participation in multilateral trade negotiations, including training of negotiators, assessing impacts of negotiations, accession to the World Trade Organization (WTO) and other multilateral trade-related organizations.
33150	Trade education/training	Human resources development in trade not included under any of the above codes. Includes university programs in trade.
	332 Tourism	
33210	Tourism policy and administrative management	

Code	Description	Clarifications/Additional Notes on Coverage
	400 MULTI-SECTOR/CROSS-CUTTING[4]	
	410 General Environmental Protection	Non-sector specific.
41010	Environmental policy and administrative management	Environmental policy, laws, regulations and economic instruments; administrational 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 (for example, wetlands preservation).
41050	Flood prevention/control	Floods from rivers or the sea; including seawater intrusion control and sea level rise-related activities.
41081	Environmental education/training	
41082	Environmental research	Including establishment of databases, inventories/ accounts of physical and natural resources; environmental profiles and impact studies if not sector specific.
	420 Women in Development	Non-sector specific.
42010	Women in development (WID)	Including multi-sector WID projects and programs; promotion of and support to WID groups and networks; conferences, seminars, etc.
	430 Other Multi-Sector	
43010	Multi-sector aid	

[4] Include sector specific environmental and gender equality/WID activities in the respective sectors. Identify the environment and gender equality component in separate communication. Multi-sector/crosscutting includes only environmental and WID activities not allocable by sector.

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; regional development planning; promotion of decentralized and multi-sector competence for planning, coordination, and management; implementation of regional development and measures (including natural reserve management); land management; land use planning; functional integration of rural and urban areas; geographical information systems.
43050	Non-agricultural alternative development	Projects to reduce illicit drug cultivation through, for example, non-agricultural income opportunities, social and physical infrastructure (see code 31165 for agricultural alternative development).
43081	Multi-sector education/training	Including scholarships.
43082	Research/Scientific Institutions	When sector cannot be identified.
	500 COMMODITY AID AND GENERAL PROGRAM ASSISTANCE	Note: Include sector specific program assistance in the respective sectors, using the sector program flag if appropriate.
	510 Program Assistance for Macroeconomic Reforms	Include structural adjustment programs and support for the implementation of poverty reduction strategies co-financed with or undertaken in coordination with the World Bank and the International Monetary Fund.
51010	Macroeconomic reforms	Budget support for the implementation of macroeconomic reforms, when not allocable by sector.
	520 Developmental food aid/ food security assistance	
52010	Food aid/food security programs	Supply of edible human food under national or international programs including transport costs; cash payments made for food supplies; project food aid when benefiting sector not specified; food aid for market sales; excluding emergency food aid.

Code	Description	Clarifications/Additional Notes on Coverage
	530 Other General Program and Commodity Assistance	
53010	Balance-of-payments support	Transfers for stabilization of the balance-of-payments including STABEX and exchange rate guarantee schemes.
53020	Budget support	Un-earmarked contributions to the government budget with no conditions placed on budget priorities. Budget support in the form of sector-wide approaches (SWAps) should be included in the respective sectors. Includes also general program assistance (when not allocable by sector).
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	
60010	Action relating to debt	Actions falling outside the code headings below; training in debt management.
60020	Debt forgiveness	
60030	Relief of multilateral debt	Grants or credits to cover debt owed to multilateral financial institutions; including contributions to Heavily Indebted Poor Countries (HIPC) Trust Fund.
60040	Rescheduling and refinancing	Paris Club Debt Rescheduling Consolidation Loan
60041	Non-Paris Club rescheduling	Non-Paris Club consolidation loan
60043	Agency refinancing	Agency refinancing of individual loan
60045	Enterprise for the Americas Initiative (EAI)	EAI loan
60047	Tropical Forest Conservation Act (TFCA)	TFCA loan
60061	Debt for development swap	Allocation of debt claims to use for development (for example, debt for education, debt for environment).
60062	Other debt swap	Where the debt swap benefits an external agent that is not specifically for development purposes.
60063	Debt buy-back	Purchase of debt for the purpose of cancellation.

Code	Description	Clarifications/Additional Notes on Coverage
	700 EMERGENCY ASSISTANCE AND RECONSTRUCTION	Activities to save lives, alleviate suffering, and maintain human dignity during and in the aftermath of man-made crises and natural disasters, as well as, to prevent and strengthen preparedness for the occurrence of such situations.
	710 Emergency Food Aid	
71010	Emergency food aid	Food aid normally for general free distribution or special supplementary feeding programs; short-term relief to targeted population groups affected by emergency situations. Excludes food security assistance programs/food aid (52010).
	720 Other Emergency and Distress Relief	
72010	Emergency/distress relief	All emergency, distress relief, and humanitarian aid except food aid and aid to refugees; disaster preparedness.
72020	Aid to refugees (in donor country)	
72030	Aid to refugees (in recipient countries)	Including schemes to assist repatriation of refugees to the country of origin; resettlement of refugees and internally displaced persons.
	730 Reconstruction Relief	
73010	Reconstruction relief	Short-term rehabilitation and construction work after emergency or conflict, such as repair or construction of roads, bridges and ports, restoration of essential facilities (water and sanitation, shelter, health care services) to facilitate the return to normal lives and livelihoods.
	910 ADMINISTRATIVE COSTS OF DONORS	
91010	Administrative costs	
	920 SUPPORT TO NON-GOVERNMENTAL ORGANIZATIONS	
92010	Support to national non-governmental organizations (NGOs)	In the donor country.
92020	Support to international NGOs	

Code	Description	Clarifications/Additional Notes on Coverage
92030	Support to local and regional NGOs	In the recipient country or region.
	998 UNALLOCATED/ UNSPECIFIED	
99810	Sectors not specified	Include contributions to general development of the recipient under program assistance (53010).
99820	Promotion of development awareness	Spending in donor country for heightened awareness/interest in development cooperation (brochures, lectures, special research projects, etc.)

PART 2 - CENTRAL ACCOUNTING AND REPORTING

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