



## الأمين العام

جنيف، 5 سبتمبر 2019

جهة الاتصال: ألاسان با  
الهاتف: +41 22 730 5253  
الفاكس: +41 22 730 5916  
البريد الإلكتروني: [FRMD@itu.int](mailto:FRMD@itu.int)  
المرجع: الرسالة المعممة CL-19/38

إدارات الدول الأعضاء في الاتحاد  
البعثات الدائمة في جنيف

الموضوع: ضريبة التنسيق لنظام المنسقين المقيمين للأمم المتحدة

حضرات السادة والسيدات،

تحية طيبة وبعد،

كما تذكرون، اعتمدت الجمعية العامة في دورتها الثانية والسبعين قراراً يرمي إلى إعادة تنظيم منظومة الأمم المتحدة الإنمائية. ومن خلال قرار الجمعية العامة A/RES/72/279 (31 مايو 2018) الذي يتضمن الفقرة 10 (أ)، قررت الدول الأعضاء "فرض ضريبة تنسيق بنسبة 1 في المائة على المساهمات غير الأساسية المخصصة لأغراض بعينها بشكل صارم والواردة من أطراف ثالثة إلى الأنشطة المتصلة بالتنمية التي تنفذها الأمم المتحدة على أن تدفع من المنبع" من أجل توفير "تمويل كافٍ ويمكن التنبؤ به ومستدام لنظام المنسقين المقيمين". ونظام تنسيق إنمائي ممول بالكامل أمر أساسي لإعادة تنظيم المنظومة الإنمائية للأمم المتحدة برمتها ولقدرتها على دعم الدول الأعضاء بشكل فعال لتحقيق خطة التنمية المستدامة لعام 2030.

وقد وُضعت الآن الصيغة النهائية للسياسة المتعلقة بتحصيل وإدارة ضريبة التنسيق الجديدة هذه، ومنظومة الأمم المتحدة على استعداد لتطبيق هذه الضريبة على جميع المساهمات المتعلقة بالاتفاقات الموقعة في تاريخ هذه الرسالة أو بعد ذلك، حيث سيخصص الاتفاق بشكل صارم المساهمة إلى أنشطة إنمائية بعينها للأمم المتحدة.

وأذن مجلس الاتحاد في دورته لعام 2019 للأمين العام للاتحاد إحاطة الدول الأعضاء علماً بالضريبة البالغة نسبة واحد في المائة ووضع الترتيبات الإدارية اللازمة لتطبيق هذه الضريبة على جميع اتفاقات الشراكة ذات الصلة.

وسوف نبلغكم كتاباً، في مرحلة الاقتراح وقبل التوقيع على اتفاق المساهمة، بما إذا كان الاتفاق يخضع للضريبة أم لا وبالمبلغ الواجب تسديده. وعندما يكون الغرض من المساهمة هو تمويل أنشطة إنمائية ويكون مخصصاً لأغراض بعينها بشكل صارم، عندئذ، من المرجح أن يخضع الاتفاق للضريبة. وسنبلغكم أيضاً بمبلغ الضريبة التي سنحسبها بنسبة 1% من قيمة المساهمة في برنامجنا.

وسيتم توثيق ترتيبات دفع الضريبة في اتفاق المساهمة. ونشجع الجهات المانحة على دفع الضريبة في غضون 30 يوماً من توقيع الاتفاق. ويمكن الجمع بين دفع الضريبة ودفع المساهمة ما دامت تعليمات التحويل المصرفي تشير إلى المبلغ الذي يمثل الضريبة.

وسنحوّل هذه الضريبة، بالنيابة عنكم، إلى أمانة الأمم المتحدة، وستُقيّد الأمانة هذه المساهمة في صندوق الأمم المتحدة الاستئماني الخاص محدد الغرض لنظام المنسقين المقيمين.

وللعلم، قمنا بإرفاق البند الأساسي لضريبة التنسيق الذي سيتم إدراجه في كل اتفاق مساهمة يخضع للضريبة (الملحق 1)، فضلاً عن المبادئ التوجيهية التشغيلية المتعلقة بالضريبة (الملحق 1). وإذا كانت لديكم أي استفسارات بشأن هذه السياسة الجديدة، يرجى ألا تترددوا في الاتصال بالسيد ألسان با، رئيس دائرة إدارة الموارد المالية (FRMD) (البريد الإلكتروني: [alassane.ba@itu.int](mailto:alassane.ba@itu.int)).

وتفضلوا بقبول فائق التقدير والاحترام.

(توقيع)

هولين جاو

الملحق 1: البند الأساسي لضريبة التنسيق

## الملحق 1

### بند أساسي لضريبة التنسيق يجب إدراجه في الاتفاقات المبرمة بين الجهة المانحة والاتحاد<sup>1</sup>

عملاً بالفقرة 10 (أ) من قرار الجمعية العامة للأمم المتحدة 72/279 المؤرخ 31 مايو 2018، يوافق [شريك التمويل] على دفع مبلغ يعادل 1% من المساهمة المقدمة للاتحاد لتمويل نظام المنسقين المقيمين للأمم المتحدة. وهذا المبلغ الذي يشار إليه فيما يلي باسم "ضريبة التنسيق" سيحتفظ به الاتحاد كأمانة إلى حين تحويله إلى أمانة الأمم المتحدة لإيداعه في صندوق الأمم المتحدة الاستئماني الخاص محدد الغرض من أجل إعادة تنشيط نظام المنسقين المقيمين الذي أنشئ لتمويل نظام المنسقين المقيمين للأمم المتحدة والذي تديره أمانة الأمم المتحدة.

ويقر [شريك التمويل] بأنه بمجرد أن يتحول الاتحاد لضريبة التنسيق إلى أمانة الأمم المتحدة، لا يكون الاتحاد مسؤولاً عن استخدام ضريبة التنسيق ولا يتحمل أي مسؤولية بهذا الخصوص. وتقع المسؤولية الائتمانية على عاتق أمانة الأمم المتحدة بصفتها مدير نظام المنسقين المقيمين.

ولا تشكل ضريبة التنسيق جزءاً من استرداد التكاليف الخاصة بالاتحاد وهي إضافة إلى تكاليف الاتحاد لتنفيذ النشاط أو الأنشطة المشمولة بالمساهمة. وتبعاً لذلك، لا يوجد التزام عادي من جانب الاتحاد بإعادة الضريبة، جزئياً أو كلياً، حتى في الحالات التي لا يضطلع فيها الاتحاد على نحو تام بالأنشطة المشمولة بالمساهمة. ويمكن للجهة المانحة أن تقدم طلباً إلى أمانة الأمم المتحدة مباشرة أو عن طريق الاتحاد لاسترداد الأموال، حسبما تراه الجهة المانحة ضرورياً، لا سيما عندما يبرر حجم الموارد المعنية أو المخاطر المتعلقة بالسمعة تكاليف معاملات الاسترداد. وتقع مسؤولية رد هذه الضريبة على عاتق أمانة الأمم المتحدة وليس على عاتق الاتحاد.

الخيار 1: تبلغ ضريبة التنسيق المتعلقة بهذا الاتفاق [المبلغ]. يتم تحويل المبلغ إلى الاتحاد في الحساب المصرفي المبين أدناه في غضون [xx] يوماً من توقيع هذا الاتفاق.

الخيار 2: تصل ضريبة التنسيق لهذا الاتفاق [إلى] [المبلغ]. ويشير جدول التسديد [المبدئي] إلى المادة xx، ويبين توزيع مدفوعات ضريبة التنسيق ومدفوعات المساهمة.

1 يمكن أيضاً تعديل هذا البند بطرق غير موضوعية للاستجابة للمتطلبات الفردية من خلال التشاور بين الجهة المانحة والاتحاد.

**Operational Guidance for Implementing the Coordination Levy  
12 March 2019**

Key elements regarding the process for informing, collecting and reporting on the 1%  
coordination levy

1. Funding partners may select the “agency-administered” option or the “donor-administered” option for the collection of the 1% levy, by confirming the selected option in writing to the United Nations Development Coordination Office (DCO). The DCO will then inform the entities of the United Nations of the option selected. Each entity of the United Nations will identify remaining funding partners who are likely to enter into agreements in 2019 or 2020 and will send a similar letter to them.
2. The United Nations Secretariat and the respective funding partner will formally agree, through DCO, on the basis for calculating the levy and the timing of the payment of the levy from the donor to the United Nations Secretariat. The individual United Nations entities will have no role in the administration of the levy.
3. During negotiations of an agreement that is likely to be subject to the levy, United Nations entities will remind the funding partner about the levy and share the wording of the standard “levy clause” that will be included in the agreement (Annex 1). The clause may also be adjusted in non-substantive ways to respond to individual requirements, through consultation between the donor and the concerned United Nations entity.
4. At the proposals stage, the concerned entity of the United Nations will confirm that the agreement is subject to the levy, will indicate the amount of the levy, and will document the decision with reference to the check list and definitions that are attached to this guidance (Annex 2). For agreements where this determination is not straight forward, the concerned entities and their funding partners will consult DCO for guidance. When there is confirmation that the agreement is subject to the levy, a standard “levy clause” will be included in the contribution agreement.
5. In the case of standard framework agreements or other instrument currently in use, the option to sign a separate Letter of Agreement (LoA), using the same standard clause, is acceptable. This will need to be agreed to between the entity and the donor.
6. Entities of the United Nations will maintain a list of all signed agreements that are subject to the levy. This list will include the name of the funding partner, the specific reference for the agreement, the date the agreement was signed, the total value of the agreement, and the amount of the levy. The amount of the levy will be calculated as 1% of the contribution to the programme or project of the entity of the United Nations. All entities of the United Nations will share the list with the United Nations Secretariat on a quarterly basis for the United Nations Secretariat to use in estimating future receipts of the levy.
7. Entities of the United Nations will also maintain a list of all levies received from donors. The list will include the donor name, the reference for the agreement, the amount of levy received, the currency of the receipt, and the USD value of the levy at the time of receipt.

8. On a quarterly basis, entities of the United Nations will sum up the levies received during the preceding quarter and transfer to the United Nations Secretariat bank account for crediting to the United Nations Special Purpose Trust Fund. The United Nations entities will provide the UN Secretariat with a list of the individual levy receipts, by donor and by agreement, that are included in the quarterly transfer. A review of the periodicity of the transfer will take place after one year, with the goal of minimizing the length of time the levy remains with the entity of the United Nations.
9. The United Nations Secretariat will periodically compare, at the level of the individual agreements, the list of estimated levies with the list of received levies.
10. Once the levy has been transferred from the contributor to the entity of the United Nations, and subsequently from that entity to the United Nations Secretariat, all fiduciary responsibility for the use of the levy lies with the United Nations Secretariat.
11. All reporting on the use of the levy will be the responsibility of the United Nations Secretariat, according to the terms of reference of the Special Purpose Trust Fund (SPTF) for the reinvigorated Resident Coordinator system. As such, it will follow agreed transparency and oversight mechanisms for the SPTF. Levy amounts will be pooled with other funding sources of the Resident Coordinator system, and will contribute to its results framework, as presented in relevant submissions to the General Assembly and the United Nations Economic and Social Council.
12. The start date for implementation of the present policy for the 1% coordination levy is the day of the release of the official Secretariat letter to the respective Member States and other funding partners. The actual entry into force will depend on specific internal adjustments required for each funding partner, as may be required by these guidelines. Funding partners will be asked to notify DCO of the option chosen and the official entry into force date. In any case, the levy does not apply to agreements signed before 1 March 2019.
13. To keep the transaction costs as low as possible, the levy is calculated at the time a new agreement is signed and will not normally be revised up or down, when the agreement is subsequently amended except where that amendment exceeds 20% of the initially agreed budget on which the original levy calculation was made. In the event that the downward revision of the agreement exceeds 20% of the initially agreed budget on which the original levy calculation was made, the United Nations Secretariat will refund the exceeding portion of the levy directly to the funding partner. In case of upward revision exceeding 20%, with the agreement of the funding partner, the concerned entity of the United Nations will collect the additional levy from the funding partner and transfer it to the United Nations Secretariat. These conditions do not preclude any other circumstances where the funding partner may choose to submit a request for refund to the United Nations Secretariat.

## Annex 1: Standard Coordination levy clause

### **Standard Coordination levy clause to be included in agreements between the donor and the United Nations entity<sup>1</sup>**

Pursuant to paragraph 10(a) of United Nations General Assembly Resolution 72/279 of 31 May 2018, the [funding partner] agrees that an amount corresponding to 1% of the contribution to [UN entity] shall be paid to fund the United Nations Resident Coordinator System. This amount, hereinafter referred to as the “coordination levy” will be held in trust by [UN entity] until transfer to the United Nations Secretariat for deposit into the United Nations Special Purpose Trust Fund for the reinvigorated Resident Coordinator system, which has been established to fund the UN Resident Coordinator System and is managed by the United Nations Secretariat.

The [funding partner] acknowledges that once the coordination levy has been transferred by the [UN entity] to the United Nations Secretariat, the [UN entity] is not responsible for the use of the coordination levy and does not assume any liability. The fiduciary responsibility lies with the United Nations Secretariat as the manager of the Resident Coordinator system.

The coordination levy does not form part of the [UN entity’s] cost recovery and is additional to the costs of the [UN entity] to implement the activity or activities covered by the contribution. Accordingly, there is no normal obligation for the [UN entity] to refund the levy, in part or in full, even where the activities covered by the contribution are not carried out in full by [UN entity]. As deemed necessary by the donor- and especially where the scale of the resources concerned or reputational risk justify the refund transaction costs – the donor can submit a request for refund to the United Nations Secretariat directly or through the United Nations entity. The responsibility to refund the levy lies with the United Nations Secretariat, and not with the concerned entity of the United Nations.

Option 1: The coordination levy for this agreement is [amount]. This amount will be transferred to the [UN entity] at the bank account below within [xx] days of signing this agreement.

Option 2: The coordination levy for this agreement is [up to] [amount]. The [tentative] payment schedule, refer to article xx, provides the breakdown of the disbursements of the coordination levy and the payments of the contribution.

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<sup>1</sup> The clause may also be adjusted in non-substantive ways to respond to individual requirements, through consultation between the donor and the concerned UN entity.

## Annex 2: Guidance on Scope of the Levy

### CHECKLIST TO DETERMINE WHETHER AN AGREEMENT IS SUBJECT TO THE LEVY

A contribution agreement is potentially subject to the levy if all the following conditions are true.

- The contribution will fund development-related activities.
- The contribution is tightly earmarked to a single entity programme or project.
- The contribution is from the single donor.

Contribution agreements that meet the above conditions will be subject to the levy unless one of the following conditions is true.

- The contribution is from a global vertical fund.
- The contribution is from a United Nations entity.
- The contribution is for an entire entity country programme, without earmarking within the country programme
- The contribution is to a project/programme funded by multiple donors where funds are co-mingled and no separate donor-by-donor report is provided
- The contribution is to United Nations inter-agency pooled funds, including joint programmes, or to agency specific thematic funds The contribution is “In-kind”.
- The contribution is from a programme country, whether to their own programme or the programme of another country.
- The overall contribution agreement is for less than USD 100,000
- The purpose of the contribution is to fund activities that the United Nations entity has classified as Humanitarian Assistance (mapped to DAC code 720, 730, 740 and 930), Peace Operations (mapped to DAC Code 15230) , or to counter illicit narcotics and crime, or Global Agenda and Specialized Assistance.

**BACKGROUND and DEFINITIONS**

1. The basis for the 1% coordination levy is United Nations General Assembly resolution 72/279 on the Repositioning of the United Nations development system (paragraph 10) endorsed by Member States on 31 May 2018 which:

*“Emphasizes that adequate, predictable and sustainable funding of the resident coordinator system is essential to delivering a coherent, effective, efficient and accountable response in accordance with national needs and priorities, and in this regard decides to provide sufficient funding in line with the report of the Secretary-General, on an annual basis starting from 1 January 2019, through: (a) A 1 per cent coordination levy on tightly earmarked third-party<sup>2</sup> non-core contributions to United Nations development-related activities, to be paid at source;”*

2. The definitions of key terms (below) draw heavily on those included in the HLCM document titled “Ad-hoc team on “The UN’s future data cube” – Draft data standards for United Nations-system wide reporting of financial data” (CEB/2018/HLCM/16) dated 5 October 2018. This document, referred to as the “data standard” in this guidance, was approved by the HLCM at its meeting on 11 October 2018.
3. As stated in the United Nations General Assembly resolution, the levy applies to “tightly earmarked third-party non-core contributions to United Nations development-related activities”. This means that the contribution must be both tightly earmarked and for the purpose of United Nations development-related activities.

***Development-related activities***

4. As defined in the data standard, development related activities refer to “activities specifically aimed at promoting sustainable development of programming countries with the focus on long term impacts.”
5. The data standard includes three other categories which are not development-related for the purposes of United Nations General Assembly Resolution 72/279 and thus are not covered by the levy: humanitarian assistance; peace operations; and global agenda and specialized assistance. The data standard defines these categories as follows.

**Humanitarian Assistance**

Material or logistical assistance provided for humanitarian purposes, typically in response to humanitarian crises including natural disasters and man-made disaster. The primary objective of humanitarian aid is to save lives, alleviate suffering, and maintain human dignity.

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<sup>2</sup> The levy would not be charged on local government cost-sharing and cooperation among programme countries.



## Annex 2: Guidance on Scope of the Levy

### Peace Operations

Activities including but not limited to the deployment of civilian, police and military personnel meant to help countries torn by conflict create conditions for lasting peace, as well as activities to counter illicit narcotics and crime.

### Global Agenda and Specialised Assistance

Activities that (a) address global and regional challenges without a direct link to development and humanitarian assistance, and peace operations, or (b) support sustainable development with the focus on long term impact in non-United Nations programming countries.

6. The data standard links the above categories to the OECD-DAC purpose codes (DAC 5 code). The data standard includes a table (in Appendix 1) which shows the mapping to development and humanitarian as reported to the OECD. The table is not applicable to the other categories.
7. The data standard also provides the following clarifications.

**Difference between Global Agenda and Development Assistance.** The Global Agenda includes (that part of) global and regional activities that are (is) not attributable to programming countries. Development Assistance includes (that part of) global and regional activities that are (is) attributable to programming countries. If a given global or regional activity benefits both programming and non-programming countries, the expenses should be prorated to these two functions. Where the ratio of benefiting programming and non-programming countries is not be known at the time of signing the contribution agreement for global activities, the United Nations entity will determine the split based on its best estimate at the time of signing the contribution agreement.

**Scope of Peace Operations.** Peace Operations refer to the United Nations Peacekeeping and United Nations Political Missions as mandated by the United Nations Security Council. as well as programs to counter drugs and crime. These initiatives are therefore excluded from the levy.

**Scope of humanitarian.** Includes post conflict type of expenses as some entities are not directly involved in humanitarian work but may get involved post facto. As indicated above, activities mapped against DAC 5 codes 720, 730, 740 and 930 can primarily be classified as humanitarian (and therefore excluded from the levy).

### ***Tightly earmarked***

8. Tightly earmarked includes contributions that are tightly earmarked by a single contributor to single United Nations entity, for a specific programme or project.

## Annex 2: Guidance on Scope of the Levy

9. The levy does not apply to one or more of the categories listed below:
- The contribution is from a global vertical fund.
  - The contribution is from a United Nations entity.
  - The contribution is for an entire entity country programme, without earmarking within the country programme
  - The contribution is to a project/programme funded by multiple donors where funds are co-mingled and no separate donor-by-donor report is provided
  - The contribution is to United Nations inter-agency pooled funds, including joint programmes, or to agency specific thematic funds. The contribution is “In-kind”.
  - The contribution is from a programme country, whether to their own programme or the programme of another country.
  - The overall contribution agreement is for less than USD 100,000
  - The purpose of the contribution is to fund activities that the UN entity has classified as Humanitarian Assistance (mapped to DAC code 720, 730, 740 and 930), Peace Operations (mapped to DAC Code 15230), or Global Agenda and Specialized Assistance.

### Pooled funds

United Nations inter-agency pooled funds and single-agency thematic funds refer to funds where there is more than one donor to the fund and the donors have agreed that the United Nations entity(s) / fund administrator will not be required to prepare reports showing the utilization of individual donor funding. In other words, the reports prepared by the United Nations entity(s) / fund administrator will show the use of the pooled and thematic funds. Definitions of “United Nations inter-agency pooled funds” and “single-agency thematic funds” can be found in data standards for United Nations system-wide reporting on financial data.

### Global vertical funds

The data standard definition includes “Contributions from ‘vertically’ focused funds with specific themes; funds are not directly administered by a United Nations entity and do not have a United Nations lead role in fund allocations. Global vertical funds focus ‘vertically’ on specific themes, but are not directly administered by a United Nations entity and do not have a United Nations lead role in the fund allocation process. They are a form of pooled funding where the role of the United Nations is solely as a fund implementer and funding received is earmarked to particular projects.”

The data standard includes the following examples of global vertical funds

- Global Environment Facility (GEF)
- Global Climate Fund
- The Global Fund to Fight Aids, Tuberculosis and Malaria (GFATM)
- Montreal Protocol Trust Fund
- Global Alliance for Vaccines and Immunization (GAVI)

## Annex 2: Guidance on Scope of the Levy

### Contributions from United Nations entities

These contributions are excluded because the determination as to whether the contribution is subject to the levy would have been made at the time the contributing United Nations entity signed the agreement with the donor.

10. The data standard defines “in-kind contributions” as “revenue transactions recorded for donations or goods and / or services, in accordance with the accounting policies of the organization that are earmarked by the contributor to a specific programme or project.” Although an argument could be made that in-kind contributions fall within the scope of the levy, donors of contributions in kind are generally not able to provide cash contributions and so expecting these donors to pay a cash levy is not realistic.
11. The General Assembly resolution identifies two exclusions, which include “local government cost-sharing” and “cooperation among programme countries”. Accordingly, if the contribution agreement meets the definition of “local government cost-sharing” or “cooperation among programme countries” then the agreement is exempt from the levy. To be clear, there is no exclusion for contributions from the private sector, foundations, IFIs, and the European Union that would otherwise be subject to the levy.

### ***Local government cost-sharing***

12. The definition of “local government cost-sharing” is identical to the data standard definition for “local resources”, which is “contributions from programme countries financed from government resources for use in support of their own development framework.”

### ***Cooperation among programme countries***

13. The definition of cooperation among programme countries is an agreement between/among programme countries in cooperation with United Nations entities to support their respective development framework(s).
14. The scope of contributions from programme countries includes:
  - contributions from local governments and other public sector organizations falling within the government.
  - non-governmental organizations and foundations that are completely independent of government where the headquarters are located in a programme country.
15. The data standard defines “programme countries” as all countries that are covered by a Resident Coordinator including those covered from a Resident Coordinator (RC) in another country, such as for multi country offices. Refer to Appendix 3 (p. 39) of the data standard for the list of countries covered by an RC. The data standard also compares this list to the OECD-DAC list of ODA-eligible countries, and advises that the lists largely overlap.

## Annex 2: Guidance on Scope of the Levy

| UNSDG Members |  |  |
|---------------|--|--|
| No.           | United Nations Entity  |  |
| 1             | FAO*   | Food and Agriculture Organization of the United Nations  |
| 2             | IAEA+  | International Atomic Energy Agency   |
| 3             | ICAO+  | International Civil Aviation Organization  |
| 4             | IFAD   | International Fund for Agricultural Development  |
| 5             | ILO*   | International Labour Organization  |
| 6             | IMO+   | International Maritime Organization  |
| 7             | IOM  | International Organization for Migration   |
| 8             | ITC  | International Trade Centre   |
| 9             | ITU  | International Telecommunications Union   |
| 10            | OCHA <sup>3+</sup>   | Office for the Coordination of Humanitarian Affairs  |
| 11            | OHCHR*   | Office of the High Commissioner for Human Rights   |
| 12            | UNAIDS   | Joint United Nations Programme on HIV/AIDS   |
| 13            | UNCTAD   | United Nations Conference on Trade and Development   |
| 14            | UN DESA*   | United Nations Department of Economic and Social Affairs   |
| 15            | UNDP* <ul style="list-style-type: none"> <li>• UNCDF</li> <li>• UNV</li> </ul> | United Nations Development Programme<br>United Nations Capital Development Fund<br>United Nations Volunteers |
| 16            | UN DPA   | United Nations Department of Political Affairs   |
| 17            | UN ECA*  | United Nations Economic Commission for Africa  |
| 18            | UN ECE*  | United Nations Economic Commission for Europe  |
| 19            | UN ECLAC*  | United Nations Economic Commission for Latin America and the Caribbean                                       |

<sup>3</sup> Noting that OCHA does not undertake operational activities for development. Also, OCHA's participation in the UNSDG shall be without prejudice to its role and responsibilities pursuant to General Assembly resolution 46/182 and related resolutions.

## Annex 2: Guidance on Scope of the Levy

|    |                     |  |
|----|---------------------|--|
| 20 | UNEP*               | United Nations Environment Programme   |
| 21 | UN ESCAP*           | United Nations Economic and Social Commission for Asia and the Pacific         |
| 22 | UNESCO*             | United Nations Educational, Scientific and Cultural Organization               |
| 23 | UN ESCWA*           | United Nations Economic and Social Commission for Western Asia                 |
| 24 | UNFPA*              | United Nations Population Fund   |
| 25 | UN Habitat          | United Nations Human Settlements Programme                                     |
| 26 | UNHCR* <sup>4</sup> | United Nations High Commissioner for Refugees                                  |
| 27 | UNICEF*             | United Nations Children's Fund   |
| 28 | UNIDO               | United Nations Industrial Development Organization                             |
| 29 | UNISDR              | United Nations Office for Disaster Risk Reduction                              |
| 30 | UNODC               | United Nations Office on Drugs and Crime                                       |
| 31 | UNOPS               | United Nations Office for Project Services                                     |
| 32 | UN PBSO             | United Nations Peacebuilding Support Office                                    |
| 33 | UNRWA               | United Nations Relief and Works Agency for Palestine Refugees in the Near East |
| 34 | UN Women*           | United Nations Entity for Gender Equality and the Empowerment of Women         |
| 35 | UNWTO               | United Nations World Tourism Organization                                      |
| 36 | UPU+                | Universal Postal Union   |
| 37 | WFP*                | World Food Programme   |
| 38 | WHO*                | World Health Organization  |
| 39 | WIPO+               | World Intellectual Property Organization                                       |
| 40 | WMO                 | World Meteorological Organization  |

- \* Members of the UNSDG Core Group; the Regional Commissions are jointly represented on the UNSDG Core Group with a rotational seat  
 + Membership confirmation pending

<sup>4</sup> UNHCR's contribution is without prejudice to the responsibilities conferred on it by the General Assembly, including those outlined in the Statute of the Office and relevant legal instruments such as the international refugee and statelessness conventions.

## Annex 2: Guidance on Scope of the Levy

### UN Grant Financing Instruments Standards

|   |  |  |
|---|--|--|
| Assessed contributions                      | Fixed amount contributions calculated based on agreed formula that UN Member States undertake to pay when signing a treaty.  |  |
| Voluntary core (un-earmarked) contributions | Voluntary untied contributions   |  |
|   | In-kind untied contributions - Revenue transactions recorded for donations or goods and / or services, in accordance with the accounting policies of the organization. |  |
| Voluntary noncore (earmarked contributions) | UN Inter-agency pooled funds   | Co-mingled contributions to multi-entity funding mechanism, not earmarked for specific UN entity; funds are held by UN fund administrator and fund allocations are made by UN-led governance mechanism. (Full definition in user guidance) |
|   | Single-agency thematic funds   | Co-mingled contributions to single-entity funding mechanism designed to support high-level outcomes within strategic plan; single UN entity is fund administrator and takes the decisions on fund allocations.                             |
|   | Revenue from global vertical funds   | Contributions from “vertically” focused funds with specific themes; funds are not directly administered by a UN entity and do not have a UN lead role in fund allocations.   |
|   | Local resources  | Contributions from programme countries financed from government resources for use in support of their own development framework.   |
|   | <b>Project/ programme specific</b>   | <b>Grants earmarked by the contributor to a specific programme or project, provided they do not fall within the above-mentioned voluntary non-core categories.</b>   |

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|                                  |   |  |
|----------------------------------|---|--|
|                                  | <b>contributions</b>  |  |
|                                  | In-kind<br>earmarked<br>contributions   | Revenue transactions recorded for donations or goods and/ or services, in accordance with the accounting policies of the organization that are earmarked by the contributor to a specific programme or project |
| Revenue from<br>other activities | Revenue linked to UN entity's other activities that is not considered a "contribution" under the organization's accounting policies. This can include investment revenue and exchange rate gains. |  |

## Annex 2: Guidance on Scope of the Levy

### LIST OF OECD-DAC CREDITOR REPORTING SYSTEM (CRS) PURPOSE CODES

Updated June 2018: <http://www.oecd.org/dac/stats/purposecodessectorclassification.htm>

| DAC 5<br>CODE | CRS<br>CODE | DESCRIPTION   | Mapped to UN System<br>Function |
|---------------|-------------|---|---------------------------------|
| 110           |             | <b>Education</b>  | Development                     |
| 111           |             | <b>Education, Level Unspecified</b>                             | Development                     |
|               | 11110       | Education policy and administrative management                  | Development                     |
|               | 11120       | Education facilities and training                               | Development                     |
|               | 11130       | Teacher training  | Development                     |
|               | 11182       | Educational research  | Development                     |
| 112           |             | <b>Basic Education</b>  | Development                     |
|               | 11220       | Primary education   | Development                     |
|               | 11230       | Basic life skills for youth and adults                          | Development                     |
|               | 11240       | Early childhood education                                       | Development                     |
| 113           |             | <b>Secondary Education</b>                                      | Development                     |
|               | 11320       | Secondary education   | Development                     |
|               | 11330       | Vocational training   | Development                     |
| 114           |             | <b>Post-Secondary Education</b>                                 | Development                     |
|               | 11420       | Higher education  | Development                     |
|               | 11430       | Advanced technical and managerial training                      | Development                     |
| 120           |             | <b>Health</b>   | Development                     |
| 121           |             | <b>Health, General</b>  | Development                     |
|               | 12110       | Health policy and administrative management                     | Development                     |
|               | 12181       | Medical education/training                                      | Development                     |
|               | 12182       | Medical research  | Development                     |
|               | 12191       | Medical services  | Development                     |
| 122           |             | <b>Basic Health</b>   | Development                     |
|               | 12220       | Basic health care   | Development                     |
|               | 12230       | Basic health infrastructure                                     | Development                     |
|               | 12240       | Basic nutrition   | Development                     |
|               | 12250       | Infectious disease control                                      | Development                     |
|               | 12261       | Health education  | Development                     |
|               | 12262       | Malaria control   | Development                     |
|               | 12263       | Tuberculosis control  | Development                     |
|               | 12281       | Health personnel development                                    | Development                     |
| 130           |             | <b>Population Policies/Programmes &amp; Reproductive Health</b> | Development                     |
|               | 13010       | Population policy and administrative management                 | Development                     |
|               | 13020       | Reproductive health care  | Development                     |
|               | 13030       | Family planning   | Development                     |
|               | 13040       | STD control including HIV/AIDS                                  | Development                     |
|               | 13081       | Personnel development for population and reproductive health    | Development                     |
| 140           |             | <b>Water Supply &amp; Sanitation</b>                            | Development                     |
|               | 14010       | Water sector policy and administrative management               | Development                     |
|               | 14015       | Water resources conservation (including data collection)        | Development                     |
|               | 14020       | Water supply and sanitation - large systems                     | Development                     |
|               | 14021       | Water supply - large systems                                    | Development                     |



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|     |   |              |
|-----|---|--------------|
|     | 14022 Sanitation - large systems  | Development  |
|     | 14030 Basic drinking water supply and basic sanitation                              | Development  |
|     | 14031 Basic drinking water supply   | Development  |
|     | 14032 Basic sanitation  | Development  |
|     | 14040 River basins' development   | Development  |
|     | 14050 Waste management/disposal   | Development  |
|     | 14081 Education and training in water supply and sanitation                         | Development  |
| 150 | <b>Government &amp; Civil Society</b>   | Development  |
| 151 | <b>Government &amp; Civil Society-general</b>                                       | Development  |
|     | 15110 Public sector policy and administrative management                            | Development  |
|     | 15111 Public finance management   | Development  |
|     | 15112 Decentralisation and support to subnational government                        | Development  |
|     | 15113 Anti-corruption organisations and institutions                                | Development  |
|     | 15114 Domestic revenue mobilisation   | Development  |
|     | 15130 Legal and judicial development  | Development  |
|     | 15150 Democratic participation and civil society                                    | Development  |
|     | 15151 Elections   | Development  |
|     | 15152 Legislatures and political parties  | Development  |
|     | 15153 Media and free flow of information  | Development  |
|     | 15160 Human rights  | Development  |
|     | 15170 Women's equality organisations and institutions                               | Development  |
|     | 15180 Ending violence against women and girls                                       | Development  |
|     | 15190 Facilitation of orderly, safe, regular and responsible migration and mobility | Development  |
| 152 | <b>Conflict, Peace &amp; Security</b>   | Development  |
|     | 15210 Security system management and reform   | Development  |
|     | 15220 Civilian peace-building, conflict prevention and resolution                   | Development  |
|     | 15230 Participation in international peacekeeping operations                        | Peacekeeping |
|     | 15240 Reintegration and SALW control  | Development  |
|     | 15250 Removal of land mines and explosive remnants of war                           | Development  |
|     | 15261 Child soldiers (prevention and demobilisation)                                | Development  |
| 160 | <b>Other Social Infrastructure &amp; Services</b>                                   | Development  |
|     | 16010 Social/welfare services   | Development  |
|     | 16020 Employment policy and administrative management                               | Development  |
|     | 16030 Housing policy and administrative management                                  | Development  |
|     | 16040 Low-cost housing  | Development  |
|     | 16050 Multisector aid for basic social services                                     | Development  |
|     | 16061 Culture and recreation  | Development  |
|     | 16062 Statistical capacity building   | Development  |
|     | 16063 Narcotics control   | Development  |
|     | 16064 Social mitigation of HIV/AIDS   | Development  |
| 210 | <b>Transport &amp; Storage</b>  | Development  |
|     | 21010 Transport policy and administrative management                                | Development  |
|     | 21020 Road transport  | Development  |
|     | 21030 Rail transport  | Development  |
|     | 21040 Water transport   | Development  |
|     | 21050 Air transport   | Development  |
|     | 21061 Storage   | Development  |
|     | 21081 Education and training in transport and storage                               | Development  |
| 220 | <b>Communications</b>   | Development  |
|     | 22010 Communications policy and administrative management                           | Development  |

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|            |   |             |
|------------|---|-------------|
|            | 22020 Telecommunications  | Development |
|            | 22030 Radio/television/print media  | Development |
|            | 22040 Information and communication technology (ICT)                          | Development |
| <b>230</b> | <b>Energy</b>   | Development |
| <b>231</b> | <b>Energy Policy</b>  | Development |
|            | 23110 Energy policy and administrative management                             | Development |
|            | 23181 Energy education/training   | Development |
|            | 23182 Energy research   | Development |
|            | 23183 Energy conservation and demand-side efficiency                          | Development |
| <b>232</b> | <b>Energy generation, renewable sources</b>                                   | Development |
|            | 23210 Energy generation, renewable sources - multiple technologies            | Development |
|            | 23220 Hydro-electric power plants   | Development |
|            | 23230 Solar energy  | Development |
|            | 23240 Wind energy   | Development |
|            | 23250 Marine energy   | Development |
|            | 23260 Geothermal energy   | Development |
|            | 23270 Biofuel-fired power plants  | Development |
| <b>233</b> | <b>Energy generation, non-renewable sources</b>                               | Development |
|            | 23310 Energy generation, non-renewable sources, unspecified                   | Development |
|            | 23320 Coal-fired electric power plants  | Development |
|            | 23330 Oil-fired electric power plants   | Development |
|            | 23340 Natural gas-fired electric power plants                                 | Development |
|            | 23350 Fossil fuel electric power plants with carbon capture and storage (CCS) | Development |
|            | 23360 Non-renewable waste-fired electric power plants                         | Development |
| <b>234</b> | <b>Hybrid energy plants</b>   | Development |
|            | 23410 Hybrid energy electric power plants                                     | Development |
| <b>235</b> | <b>Nuclear energy plants</b>  | Development |
|            | 23510 Nuclear energy electric power plants                                    | Development |
| <b>236</b> | <b>Energy distribution</b>  | Development |
|            | 23610 Heat plants   | Development |
|            | 23620 District heating and cooling  | Development |
|            | 23630 Electric power transmission and distribution                            | Development |
|            | 23640 Gas distribution  | Development |
| <b>240</b> | <b>Banking &amp; Financial Services</b>                                       | Development |
|            | 24010 Financial policy and administrative management                          | Development |
|            | 24020 Monetary institutions   | Development |
|            | 24030 Formal sector financial intermediaries                                  | Development |
|            | 24040 Informal/semi-formal financial intermediaries                           | Development |
|            | 24050 Remittance facilitation, promotion and optimisation                     | Development |
|            | 24081 Education/training in banking and financial services                    | Development |
| <b>250</b> | <b>Business &amp; Other Services</b>  | Development |
|            | 25010 Business support services and institutions                              | Development |
|            | 25020 Privatisation   | Development |
| <b>310</b> | <b>Agriculture, Forestry, Fishing</b>   | Development |
| <b>311</b> | <b>Agriculture</b>  | Development |
|            | 31110 Agricultural policy and administrative management                       | Development |
|            | 31120 Agricultural development  | Development |
|            | 31130 Agricultural land resources   | Development |
|            | 31140 Agricultural water resources  | Development |
|            | 31150 Agricultural inputs   | Development |

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|            |  |             |
|------------|--|-------------|
|            | 31161 Food crop production                                 | Development |
|            | 31162 Industrial crops/export crops                        | Development |
|            | 31163 Livestock  | Development |
|            | 31164 Agrarian reform                                      | Development |
|            | 31165 Agricultural alternative development                 | Development |
|            | 31166 Agricultural extension                               | Development |
|            | 31181 Agricultural education/training                      | Development |
|            | 31182 Agricultural research                                | Development |
|            | 31191 Agricultural services                                | Development |
|            | 31192 Plant and post-harvest protection and pest control   | Development |
|            | 31193 Agricultural financial services                      | Development |
|            | 31194 Agricultural co-operatives                           | Development |
|            | 31195 Livestock/veterinary services                        | Development |
| <b>312</b> | <b>Forestry</b>  | Development |
|            | 31210 Forestry policy and administrative management        | Development |
|            | 31220 Forestry development                                 | Development |
|            | 31261 Fuelwood/charcoal                                    | Development |
|            | 31281 Forestry education/training                          | Development |
|            | 31282 Forestry research                                    | Development |
|            | 31291 Forestry services                                    | Development |
| <b>313</b> | <b>Fishing</b>   | Development |
|            | 31310 Fishing policy and administrative management         | Development |
|            | 31320 Fishery development                                  | Development |
|            | 31381 Fishery education/training                           | Development |
|            | 31382 Fishery research                                     | Development |
|            | 31391 Fishery services                                     | Development |
| <b>320</b> | <b>Industry, Mining, Construction</b>                      | Development |
| <b>321</b> | <b>Industry</b>  | Development |
|            | 32110 Industrial policy and administrative management      | Development |
|            | 32120 Industrial development                               | Development |
|            | 32130 Small and medium-sized enterprises (SME) development | Development |
|            | 32140 Cottage industries and handicraft                    | Development |
|            | 32161 Agro-industries                                      | Development |
|            | 32162 Forest industries                                    | Development |
|            | 32163 Textiles, leather and substitutes                    | Development |
|            | 32164 Chemicals  | Development |
|            | 32165 Fertilizer plants                                    | Development |
|            | 32166 Cement/lime/plaster                                  | Development |
|            | 32167 Energy manufacturing                                 | Development |
|            | 32168 Pharmaceutical production                            | Development |
|            | 32169 Basic metal industries                               | Development |
|            | 32170 Non-ferrous metal industries                         | Development |
|            | 32171 Engineering  | Development |
|            | 32172 Transport equipment industry                         | Development |
|            | 32182 Technological research and development               | Development |
| <b>322</b> | <b>Mineral Resources &amp; Mining</b>                      | Development |
|            | 32210 Mineral/mining policy and administrative management  | Development |
|            | 32220 Mineral prospection and exploration                  | Development |
|            | 32261 Coal   | Development |
|            | 32262 Oil and gas  | Development |

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|            |  |              |
|------------|--|--------------|
|            | 32263 Ferrous metals                                     | Development  |
|            | 32264 Nonferrous metals                                  | Development  |
|            | 32265 Precious metals/materials                          | Development  |
|            | 32266 Industrial minerals                                | Development  |
|            | 32267 Fertilizer minerals                                | Development  |
|            | 32268 Offshore minerals                                  | Development  |
| <b>323</b> | <b>Construction</b>                                      | Development  |
|            | 32310 Construction policy and administrative management  | Development  |
| <b>330</b> |  | Development  |
| <b>331</b> | <b>Trade Policies &amp; Regulations</b>                  | Development  |
|            | 33110 Trade policy and administrative management         | Development  |
|            | 33120 Trade facilitation                                 | Development  |
|            | 33130 Regional trade agreements (RTAs)                   | Development  |
|            | 33140 Multilateral trade negotiations                    | Development  |
|            | 33150 Trade-related adjustment                           | Development  |
|            | 33181 Trade education/training                           | Development  |
| <b>332</b> | <b>Tourism</b>   | Development  |
|            | 33210 Tourism policy and administrative management       | Development  |
| <b>410</b> | <b>General Environment Protection</b>                    | Development  |
|            | 41010 Environmental policy and administrative management | Development  |
|            | 41020 Biosphere protection                               | Development  |
|            | 41030 Bio-diversity                                      | Development  |
|            | 41040 Site preservation                                  | Development  |
|            | 41050 Flood prevention/control                           | Development  |
|            | 41081 Environmental education/training                   | Development  |
|            | 41082 Environmental research                             | Development  |
| <b>430</b> | <b>Other Multisector</b>                                 | Development  |
|            | 43010 Multisector aid                                    | Development  |
|            | 43030 Urban development and management                   | Development  |
|            | 43040 Rural development                                  | Development  |
|            | 43050 Non-agricultural alternative development           | Development  |
|            | 43081 Multisector education/training                     | Development  |
|            | 43082 Research/scientific institutions                   | Development  |
| <b>510</b> | <b>General Budget Support</b>                            | Development  |
|            | 51010 General budget support-related aid                 | Development  |
| <b>520</b> | <b>Developmental Food Aid/Food Security Assistance</b>   | Development  |
|            | 52010 Food aid/Food security programmes                  | Development  |
| <b>530</b> | <b>Other Commodity Assistance</b>                        | Development  |
|            | 53030 Import support (capital goods)                     | Development  |
|            | 53040 Import support (commodities)                       | Development  |
| <b>600</b> | <b>Action Relating to Debt</b>                           | Development  |
|            | 60010 Action relating to debt                            | Development  |
|            | 60020 Debt forgiveness                                   | Development  |
|            | 60030 Relief of multilateral debt                        | Development  |
|            | 60040 Rescheduling and refinancing                       | Development  |
|            | 60061 Debt for development swap                          | Development  |
|            | 60062 Other debt swap                                    | Development  |
|            | 60063 Debt buy-back                                      | Development  |
| <b>720</b> | <b>Emergency Response</b>                                | Humanitarian |
|            | 72010 Material relief assistance and services            | Humanitarian |

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|            |       |   |                               |
|------------|-------|---|-------------------------------|
|            | 72040 | Emergency food aid  | Humanitarian                  |
|            | 72050 | Relief co-ordination; protection and support services     | Humanitarian                  |
| <b>730</b> |       | <b>Reconstruction Relief &amp; Rehabilitation</b>         | Humanitarian                  |
|            | 73010 | Reconstruction relief and rehabilitation                  | Humanitarian                  |
| <b>740</b> |       | <b>Disaster Prevention &amp; Preparedness</b>             | Humanitarian                  |
|            | 74010 | Disaster prevention and preparedness                      | Humanitarian                  |
| <b>910</b> |       | <b>Administrative Costs of Donors</b>                     | (allocate proportion)         |
|            | 91010 | Administrative costs (non-sector allocable)               | (allocate proportion)         |
| <b>930</b> |       | <b>Refugees in Donor Countries</b>                        | Humanitarian                  |
|            | 93010 | Refugees in donor countries (non-sector allocable)        | Humanitarian                  |
| <b>998</b> |       | <b>Unallocated / Unspecified</b>                          | Development/<br>Humanitarian  |
|            | 99810 | Sectors not specified                                     | Development /<br>Humanitarian |
|            | 99820 | Promotion of development awareness (non-sector allocable) | Development /<br>Humanitarian |