



The Secretary-General

Geneva, 5 September 2019

Contact: Alassane BA
Tel: +41 22 730 5253
Fax: +41 22 730 5916
Email: FRMD@itu.int
Ref: Circular Letter/CL-19/38

Administrations of ITU Member States
Permanent Missions in Geneva

Subject: **The Coordination Levy for the United Nations Resident Coordinator System**

Dear Sir/Madam,

As you will recall, at its 72nd session, the General Assembly adopted a resolution aimed at repositioning the United Nations development system. Through GA resolution A/RES/72/279 (31 May 2018), includes paragraph 10(a) in which Member States decided to introduce a “1 per cent coordination levy on tightly earmarked third-party non-core contributions to United Nations development-related activities to be paid at source [...]” in order provide “adequate, predictable and sustainable funding of the resident coordinator system”. A fully funded development coordination system is essential for the repositioning of the entire UN development system and its ability to effectively support Member States achieve the 2030 Agenda.

The policy for the collection and management of this new coordination levy has now been finalized and the UN system is ready to apply the levy to all contributions for agreements signed on or after the date of this letter, where the agreement will tightly earmark the contribution to United Nations development-related activities.

The 2019 Council of ITU has authorized the Secretary-General of ITU to inform Member States about the one per cent levy, and to make the necessary administrative arrangements to implement the levy on all relevant partnership agreements.

We will inform you in writing at the proposal stage, and prior to signing a contribution agreement, whether the agreement is subject to the levy, and what the amount. Where the purpose of the contribution is to fund development activities and is tightly earmarked, then the agreement will likely be subject to the levy. We will also inform you of the amount of the levy, which we will calculate as 1% of the value of the contribution to our programme.

The payment arrangements for the levy will be documented in the contribution agreement. We encourage donors to pay the levy within 30 days of signing the agreement. The payment of the levy can be combined with the payment of the contribution so long as the bank transfer instructions indicate the amount representing the levy.

We will transfer the levy, on your behalf, to the UN Secretariat and the Secretariat will credit this contribution to the UN Special Purpose Trust Fund for the Resident Coordinator system.

For information, we have attached the standard coordination levy clause that will be included in each contribution agreement that is subject to the levy (Annex 1), as well as the operational guidelines for the levy (Attachment 1). Please do not hesitate to contact Mr. Alassane Ba, Chief, Financial Resources Management Department (FRMD) (email: alassane.ba@itu.int) should you have any questions on this new policy.

Yours faithfully,

(signed)

Houlin Zhao

Annex 1: Standard Coordination Levy Clause

Annex 1

Standard Coordination levy clause to be included in agreements between the donor and ITU¹

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 ITU 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 ITU 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 ITU to the United Nations Secretariat, ITU 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 ITU’s cost recovery and is additional to the costs of ITU to implement the activity or activities covered by the contribution. Accordingly, there is no normal obligation for ITU to refund the levy, in part or in full, even where the activities covered by the contribution are not carried out in full by ITU. 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 ITU. The responsibility to refund the levy lies with the United Nations Secretariat, and not with ITU.

Option 1: The coordination levy for this agreement is [amount]. This amount will be transferred to ITU 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.

¹ The clause may also be adjusted in non-substantive ways to respond to individual requirements, through consultation between the donor and ITU.

**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 entity¹

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.

¹ 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 fundsThe 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-party² 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.

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

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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.

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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 ³⁺	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"> • UNCDF • UNV 	United Nations Development Programme United Nations Capital Development Fund 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

³ 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.

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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* ⁴	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

⁴ 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.
	Project/ programme specific	Grants earmarked by the contributor to a specific programme or project, provided they do not fall within the above-mentioned voluntary non-core categories.

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	contributions	
	In-kind earmarked 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 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 CODE	CRS CODE	DESCRIPTION	Mapped to UN System Function
110		Education	Development
111		Education, Level Unspecified	Development
	11110	Education policy and administrative management	Development
	11120	Education facilities and training	Development
	11130	Teacher training	Development
	11182	Educational research	Development
112		Basic Education	Development
	11220	Primary education	Development
	11230	Basic life skills for youth and adults	Development
	11240	Early childhood education	Development
113		Secondary Education	Development
	11320	Secondary education	Development
	11330	Vocational training	Development
114		Post-Secondary Education	Development
	11420	Higher education	Development
	11430	Advanced technical and managerial training	Development
120		Health	Development
121		Health, General	Development
	12110	Health policy and administrative management	Development
	12181	Medical education/training	Development
	12182	Medical research	Development
	12191	Medical services	Development
122		Basic Health	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		Population Policies/Programmes & Reproductive Health	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		Water Supply & Sanitation	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	Government & Civil Society	Development
151	Government & Civil Society-general	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	Conflict, Peace & Security	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	Other Social Infrastructure & Services	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	Transport & Storage	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	Communications	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
230	Energy	Development
231	Energy Policy	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
232	Energy generation, renewable sources	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
233	Energy generation, non-renewable sources	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
234	Hybrid energy plants	Development
	23410 Hybrid energy electric power plants	Development
235	Nuclear energy plants	Development
	23510 Nuclear energy electric power plants	Development
236	Energy distribution	Development
	23610 Heat plants	Development
	23620 District heating and cooling	Development
	23630 Electric power transmission and distribution	Development
	23640 Gas distribution	Development
240	Banking & Financial Services	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
250	Business & Other Services	Development
	25010 Business support services and institutions	Development
	25020 Privatisation	Development
310	Agriculture, Forestry, Fishing	Development
311	Agriculture	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
312	Forestry	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
313	Fishing	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
320	Industry, Mining, Construction	Development
321	Industry	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
322	Mineral Resources & Mining	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
323	Construction	Development
	32310 Construction policy and administrative management	Development
330		Development
331	Trade Policies & Regulations	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
332	Tourism	Development
	33210 Tourism policy and administrative management	Development
410	General Environment Protection	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
430	Other Multisector	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
510	General Budget Support	Development
	51010 General budget support-related aid	Development
520	Developmental Food Aid/Food Security Assistance	Development
	52010 Food aid/Food security programmes	Development
530	Other Commodity Assistance	Development
	53030 Import support (capital goods)	Development
	53040 Import support (commodities)	Development
600	Action Relating to Debt	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
720	Emergency Response	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
730		Reconstruction Relief & Rehabilitation	Humanitarian
	73010	Reconstruction relief and rehabilitation	Humanitarian
740		Disaster Prevention & Preparedness	Humanitarian
	74010	Disaster prevention and preparedness	Humanitarian
910		Administrative Costs of Donors	(allocate proportion)
	91010	Administrative costs (non-sector allocable)	(allocate proportion)
930		Refugees in Donor Countries	Humanitarian
	93010	Refugees in donor countries (non-sector allocable)	Humanitarian
998		Unallocated / Unspecified	Development/ Humanitarian
	99810	Sectors not specified	Development / Humanitarian
	99820	Promotion of development awareness (non-sector allocable)	Development / Humanitarian