
Coordination Levy Operational Guidance

Operational Guidance for Implementing the Coordination Levy
25 July 2021

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). DCO will highlight to the funding partners that the levy amount should be added on top of the programmatic funds (including cost recovery), thus not impacting the amount of the overall contribution to the United Nations entities. DCO will then inform the United Nations entities of the option selected.
2. The United Nations Secretariat and the respective funding partner selecting the donor-administered option will formally agree, through DCO, on the basis for calculating the levy and the timing of the payment of the levy from the funding partner to the United Nations Secretariat. The individual United Nations entities will have no role in the administration of the levy under this option.
3. For funding partners that have selected the agency-administered option, 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 funding partner and the concerned United Nations entity. In cases where a request from a specific funding partner affects multiple United Nations entities, this should be brought to the attention of DCO by the United Nations entities through the quarterly reporting mechanism for DCO to lead a centralized negotiation approach. DCO will also maintain and periodically share a registry with all substantive adjustments to levy clauses.
4. At the proposals stage, the concerned United Nations entity 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). Funding partners should also be encouraged to transfer the levy in one or as few installments as possible in alignment with the programmatic tranches included in the contribution agreement to lessen the administrative burden on the United Nations entity. For agreements where determination of applicability of the levy is not straightforward, the concerned United Nations 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. In the latter, any reference to the levy amount will have to be separated from the project budget.
5. In the case of standard framework agreements or other instruments 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 United Nations entity and the funding partner.

6. The United Nations entities 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 total amount of the levy. The amount of the levy will be calculated as 1% of the overall contribution including cost recovery to the programme or project of the United Nations entity. In cases where there are differences between the 1% levy amount and the levy amount in the signed agreement, the agreement amount prevails and will be accounted for and reported. All United Nations entities 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. The United Nations entities will make their best endeavor to capture all agreements signed within the quarter end date, however, there may be timing differences due to decentralized resource mobilization and recording and reporting of signed agreements at headquarters level.
7. The United Nations entities will also maintain a list of all levies received from funding partners. The list will include the funding partner's 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, the United Nations entities 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 (SPTF). In the unlikely event that contributions and/or levy funds are not received from a funding partner under a signed contribution agreement, the United Nations entity will notify DCO on its next quarterly report to remove the relevant contribution agreement from the list. The United Nations entities will provide the United Nations Secretariat with a list of the individual levy receipts, by funding partner and by agreement, that are included in the quarterly transfer.
9. The United Nations Secretariat will periodically compare, at the level of the individual agreements, the list of contractually agreed levies with the list of related received levies.
10. Once the levy has been transferred to the United Nations entity, the levy will be held in trust by the entity until it is transferred to the United Nations Secretariat, who assumes all fiduciary liabilities. The entity does not have reporting responsibility to the funding partner as the funds are not considered revenue or cost recovery to the United Nations entity and will be directly passed through to the United Nations Secretariat.
11. Once the levy has been transferred from the United Nations entity to the United Nations Secretariat, all fiduciary responsibility for the use of the levy as well as reporting and refunds to the funding partner lies with the United Nations Secretariat.
12. 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 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.

13. 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 following which DCO will notify the United Nations entities. For the avoidance of doubt, the levy applies to all contributions to United Nations entities made by funding partners pursuant to agreements, or amendments to existing agreements, signed after 1 March 2019.
14. To keep 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 a 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, based on the request from the United Nations entity. In case of an upward revision exceeding 20%, with the agreement of the funding partner, the concerned United Nations entity 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 funding partner 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 funding partner - and especially where the scale of the resources concerned, or reputational risk justify the refund transaction costs – the funding partner 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 United Nations entity.

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 funding partner and the concerned United Nations 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 is received by a member entity of the United Nations Sustainable Development Group (UNSDG).
- The contribution will fund development-related activities.
- The contribution is tightly earmarked to a single entity programme or project.
- The contribution is from a single funding partner.

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 to another United Nations entity.
- The contribution is from International Financial Institutions (e.g., World Bank, Development Banks, etc.).
- 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 funding partners where funds are co-mingled.
- 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.

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Background and Definitions

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

“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 Data Standards for United Nations System-Wide Reporting of Financial Data approved by UNSDG and the High-Level Committee on Management (HLCM) in late 2018, which was revised in March 2021.³ This document is referred to as the “data standard” in this guidance.
3. As stated in the United Nations General Assembly Resolution 72/279, 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 disasters. The primary objective of humanitarian aid is to save lives, alleviate suffering, and maintain human dignity.

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. For

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

³ The Data Standards for United Nations System-Wide Reporting of Financial Data (“data standards”) are available at: <https://unsdg.un.org/resources/data-standards-united-nations-system-wide-reporting-financial-data>.

the purpose of this guidance, activities to counter illicit narcotics and crime are considered Peace Operations.⁴

Global Agenda and Specialized 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 apart from purpose code 15230 for Peace Operations.
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.

For the purpose of this guidance, where the ratio of benefiting programming and non-programming countries is not 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. For the purpose of this guidance, these initiatives are therefore excluded from the levy as well as programs to counter drugs and crime.

Scope of Humanitarian Assistance: Humanitarian Assistance also includes post conflict type of expenses as some entities are not directly involved in humanitarian work but may get involved post facto. For the purpose of this guidance, activities mapped against DAC 5 codes 720, 730, 740 and 930 can primarily be classified as humanitarian (and therefore excluded from the levy).

8. Where funding partners indicate that the funding they are providing is budgeted by them as part of their DAC 5 codes 720, 730, 740 and 930 and classified as Humanitarian Assistance, Peace Operations, Global Agenda or Specialized Assistance, the United Nations entity agreement will be exempt from the 1% coordination levy, even if the United Nations entity does not classify their revenue as falling under the DAC 5 codes.

⁴ Under DAC coding, narcotics control is under Development. However, for the purposes of the 1% levy, countering illicit narcotics and crime are considered Peace Operations.

Tightly earmarked

9. Tightly earmarked includes contributions that are tightly earmarked by a single contributor to a single United Nations entity, for a specific programme or project.
10. 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 to another United Nations entity.
 - The contribution is from International Financial Institutions (e.g., World Bank, Development Banks, etc.)
 - 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 funding partners where funds are co-mingled
 - 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.

Pooled funds:

United Nations inter-agency pooled funds and single-agency thematic funds refer to funds where there is more than one funding partner to the fund and the funding partners have agreed that the United Nations entity(s) / fund administrator will not be required to prepare reports showing the utilization of individual funding partner 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 refers to “Contributions from ‘vertically’ focused funds with specific themes”; these funds are not directly administered by a United Nations entity and do not have a United Nations lead role in fund allocations. 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)
- Global Alliance for Vaccines and Immunization (GAVI)

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 funding partner.

11. 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. These contributions can be un-earmarked or 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, funding partners of contributions in kind are generally not able to provide cash contributions and so expecting these funding partners to pay a cash levy is not realistic.
12. 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.

Local government cost-sharing

13. 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

14. 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).
15. 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.
16. 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 (at pages 21-22) of the data standard for the list of countries covered by an RC.⁵ The data standard also compares this list to the OECD-DAC list of ODA-eligible countries and advises that the lists largely overlap.

⁵ The data standard is available at: https://unsceb.org/sites/default/files/2021-04/UN_DataStandards_Digital_20210420.pdf.

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UNSD Members		
No.	United Nations Entity	
1	FAO*	Food and Agriculture Organization of the United Nations
2	IFAD	International Fund for Agricultural Development
3	ILO*	International Labour Organization
4	IOM	International Organization for Migration
5	ITC	International Trade Centre
6	ITU	International Telecommunications Union
7	OCHA ⁶	Office for the Coordination of Humanitarian Affairs
8	OHCHR*	Office of the High Commissioner for Human Rights
9	UNAIDS	Joint United Nations Programme on HIV/AIDS
10	UNCTAD	United Nations Conference on Trade and Development
11	UN DESA*	United Nations Department of Economic and Social Affairs
12	UNDP* • UNCDF • UNV	United Nations Development Programme United Nations Capital Development Fund United Nations Volunteers
13	UN DPA	United Nations Department of Political Affairs
14	UN ECA*	United Nations Economic Commission for Africa
15	UN ECE*	United Nations Economic Commission for Europe
16	UN ECLAC*	United Nations Economic Commission for Latin America and the Caribbean
17	UNEP*	United Nations Environment Programme
18	UN ESCAP*	United Nations Economic and Social Commission for Asia and the Pacific
19	UNESCO*	United Nations Educational, Scientific and Cultural Organization
20	UN ESCWA*	United Nations Economic and Social Commission for Western Asia

⁶ 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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21	UNFPA*	United Nations Population Fund
22	UN Habitat	United Nations Human Settlements Programme
23	UNHCR ⁷	United Nations High Commissioner for Refugees
24	UNICEF*	United Nations Children's Fund
25	UNIDO	United Nations Industrial Development Organization
26	UNDRR	United Nations Office for Disaster Risk Reduction
27	UNODC	United Nations Office on Drugs and Crime
28	UNOPS	United Nations Office for Project Services
29	UN PBSO	United Nations Peacebuilding Support Office
30	UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
31	UN Women*	United Nations Entity for Gender Equality and the Empowerment of Women
32	WFP*	World Food Programme
33	WHO*	World Health Organization
34	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.

⁷ 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.

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

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LIST OF OECD-DAC CREDITOR REPORTING SYSTEM (CRS) PURPOSE CODES			
Updated January 2021: 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 adults	Development
**	11231	Basic life skills for youth	Development
**	11232	Primary education equivalent for adults	Development
	11240	Early childhood education	Development
*	11250	School feeding	Development
**	11260	Lower secondary education	Development
113		Secondary Education	Development
	11320	Upper Secondary education (modified and includes data from 11322)	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
**	12264	COVID-19 control	Development
	12281	Health personnel development	Development
123		Non-communicable diseases (NCDs)	Development
*	12310	NCDs control, general	Development
*	12320	Tobacco use control	Development
*	12330	Control of harmful use of alcohol and drugs	Development
*	12340	Promotion of mental health and well-being	Development
*	12350	Other prevention and treatment of NCDs	Development
*	12382	Research for prevention and control of NCDs	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

DAC 5 CODE	CRS CODE	DESCRIPTION	Mapped to UN System Function
	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
	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 (PFM)	Development
	15112	Decentralisation and support to subnational government	Development
	15113	Anti-corruption organisations and institutions	Development
	15114	Domestic revenue mobilisation	Development
*	15125	Public Procurement	Development
	15130	Legal and judicial development	Development
*	15142	Macroeconomic policy	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 rights organisations and movements, and government 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	Peace Operations
	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 Protection	Development
	16020	Employment creation	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
*	16070	Labour Rights	Development
*	16080	Social Dialogue	Development
210		Transport & Storage	Development

DAC 5 CODE	CRS CODE	DESCRIPTION	Mapped to UN System Function
	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
	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 for centralised grids	Development
*	23231	Solar energy for isolated grids and standalone systems	Development
*	23232	Solar energy - thermal applications	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 and nuclear safety	Development
236		Energy distribution	Development
	23610	Heat plants	Development
	23620	District heating and cooling	Development
	23630	Electric power transmission and distribution (centralised grids)	Development
*	23631	Electric power transmission and distribution (isolated mini-grids)	Development
	23640	Retail gas distribution	Development
*	23641	Retail distribution of liquid or solid fossil fuels	Development
*	23642	Electric mobility infrastructures	Development
240		Banking & Financial Services	Development
	24010	Financial policy and administrative management	Development
	24020	Monetary institutions	Development
	24030	Formal sector financial intermediaries	Development

DAC 5 CODE	CRS CODE	DESCRIPTION	Mapped to UN System Function
	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 Policy and Administration	Development
	25020	Privatisation	Development
*	25030	Business development services	Development
*	25040	Responsible Business Conduct	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
	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

DAC 5 CODE	CRS CODE	DESCRIPTION	Mapped to UN System Function
	32165	Fertilizer plants	Development
	32166	Cement/lime/plaster	Development
	32167	Energy manufacturing (fossil fuels)	Development
	32168	Pharmaceutical production	Development
	32169	Basic metal industries	Development
	32170	Non-ferrous metal industries	Development
	32171	Engineering	Development
	32172	Transport equipment industry	Development
*	32173	Modern biofuels manufacturing	Development
*	32174	Clean cooking appliances manufacturing	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 (upstream)	Development
	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		Trade Policies & Regulations	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
	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
*	43060	Disaster Risk Reduction	Development
*	43071	Food security policy and administrative management	Development
*	43072	Household food security programmes	Development
*	43073	Food safety and quality	Development
	43081	Multisector education/training	Development

DAC 5 CODE	CRS CODE	DESCRIPTION	Mapped to UN System Function
	43082	Research/scientific institutions	Development
510		General Budget Support	Development
	51010	General budget support-related aid	Development
520		Development Food Assistance	Development
	52010	Food assistance	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
	72040	Emergency food assistance	Humanitarian
	72050	Relief co-ordination and support services	Humanitarian
730		Reconstruction Relief & Rehabilitation	Humanitarian
	73010	Immediate post-emergency reconstruction and rehabilitation	Humanitarian
740		Disaster Prevention & Preparedness	Humanitarian
*	74020	Multi-hazard response 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/asylum seekers in donor countries (non-sector allocable)	Humanitarian
998		Unallocated / Unspecified	Development/Humanitarian/ Peace/Global Agenda
	99810	Sectors not specified	Development/Humanitarian/ Peace/Global Agenda
	99820	Promotion of development awareness (non-sector allocable)	Development/Humanitarian/ Peace/Global Agenda

* New codes added since the January 2019 Standards edition

** New codes added since the January 2020 Standards edition

CRS CODE	DESCRIPTION	Mapped to UN System Function
1513010***	Fight against transnational organized crime	Development Assistance/Peace Operations/Global Agenda and Specialized Assistance
1513020***	Countering violent extremism	Peace Operations/Global Agenda and Specialized Assistance
1513030***	Cyber security	Development Assistance/Peace Operations/Global Agenda and Specialized Assistance
1516010***	Transitional justice	Global Agenda and Specialized Assistance
1516020***	International criminal justice	Global Agenda and Specialized Assistance
1520010***	Disarmament of Weapons of Mass Destruction (WMD)	Peace Operations/Global Agenda and Specialized Assistance
1520020***	Prevention of Violent Extremism	Development Assistance/Peace Operations/Global Agenda and Specialized Assistance

*** For TOSSD reporting only.