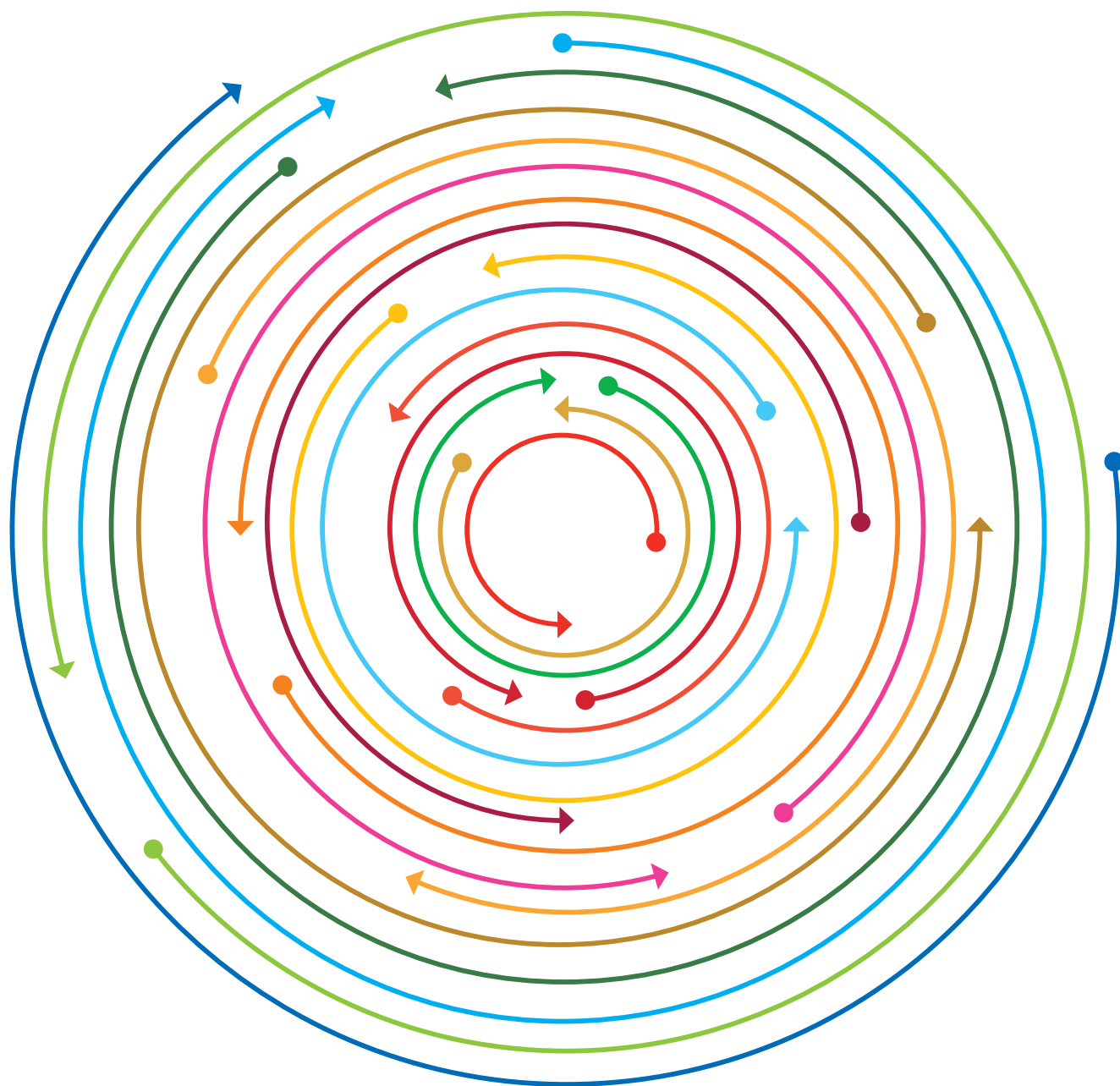


DATA STANDARDS FOR UNITED NATIONS SYSTEM-WIDE REPORTING OF FINANCIAL DATA



UNITED NATIONS
SUSTAINABLE
DEVELOPMENT
GROUP



UNITED NATIONS SYSTEM
Chief Executives Board for Coordination
HIGH-LEVEL COMMITTEE ON MANAGEMENT

This document has been approved through the United Nations Sustainable Development Group (UNSDG) and High-Level Committee on Management (HLCM) and applies to all member entities within the UNSDG and the HLCM and their respective working mechanisms. The approval of this document is based on consensus among UNSDG and HLCM members and provisions apply to all of their respective members that are listed in the UN Entity data standard on pages 6 and 7 in this document.

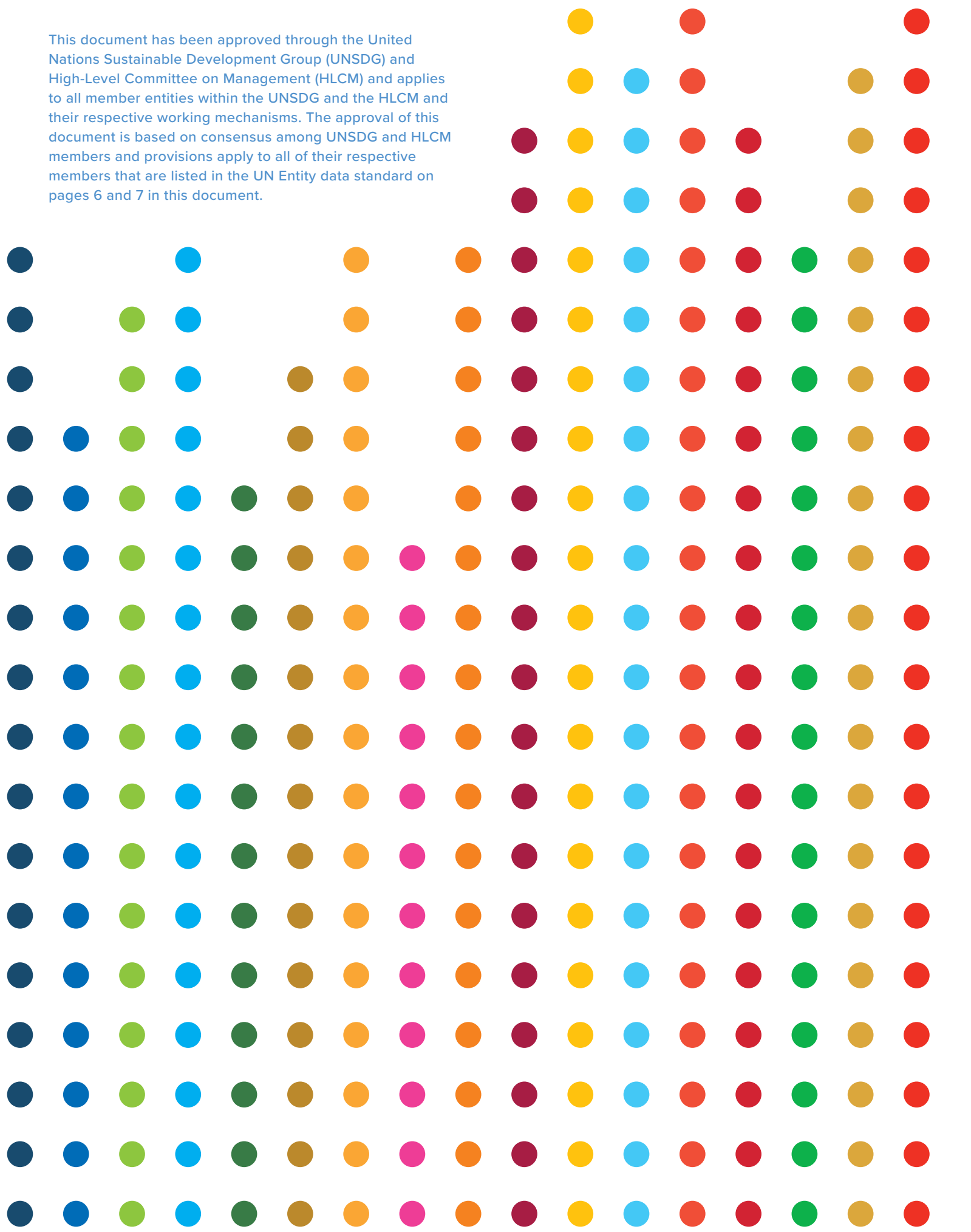
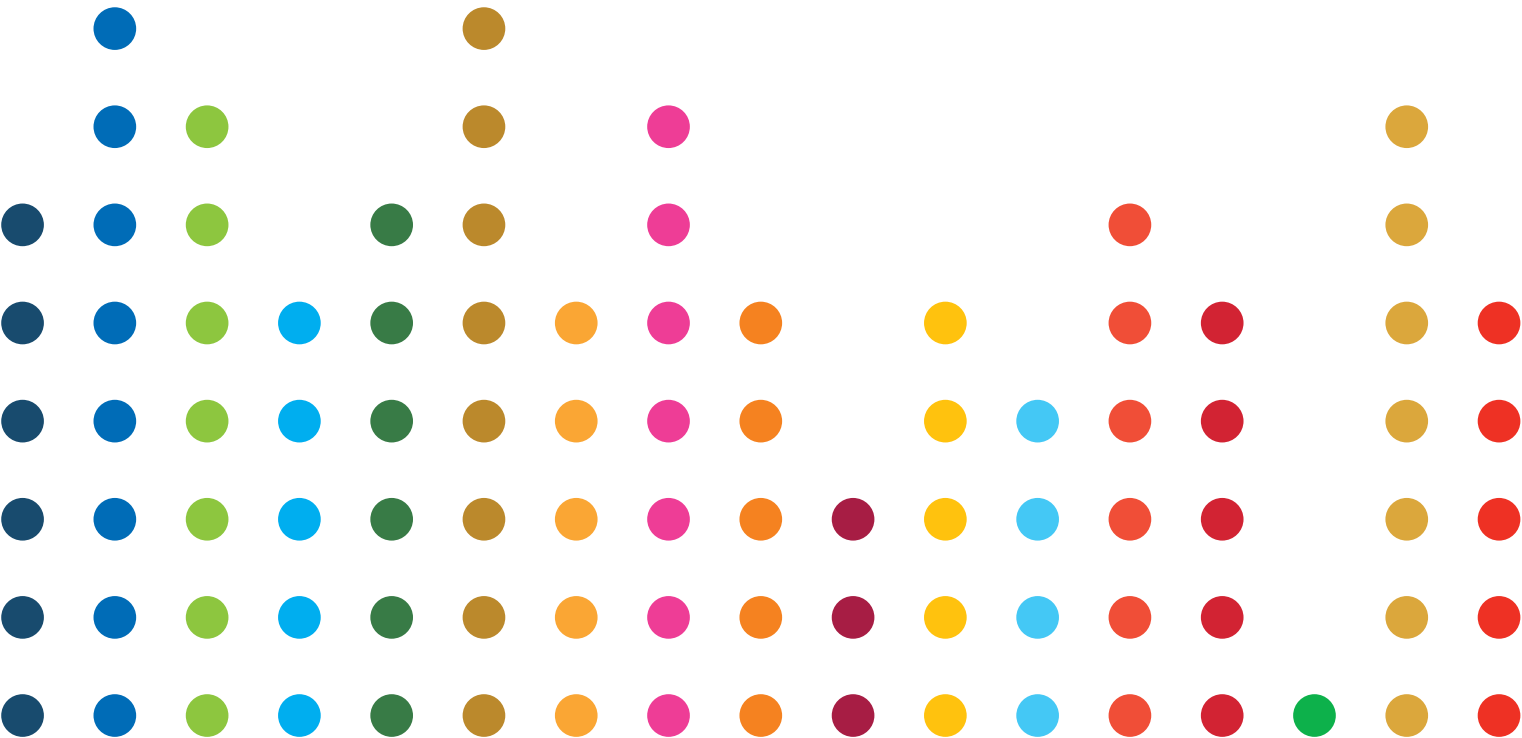


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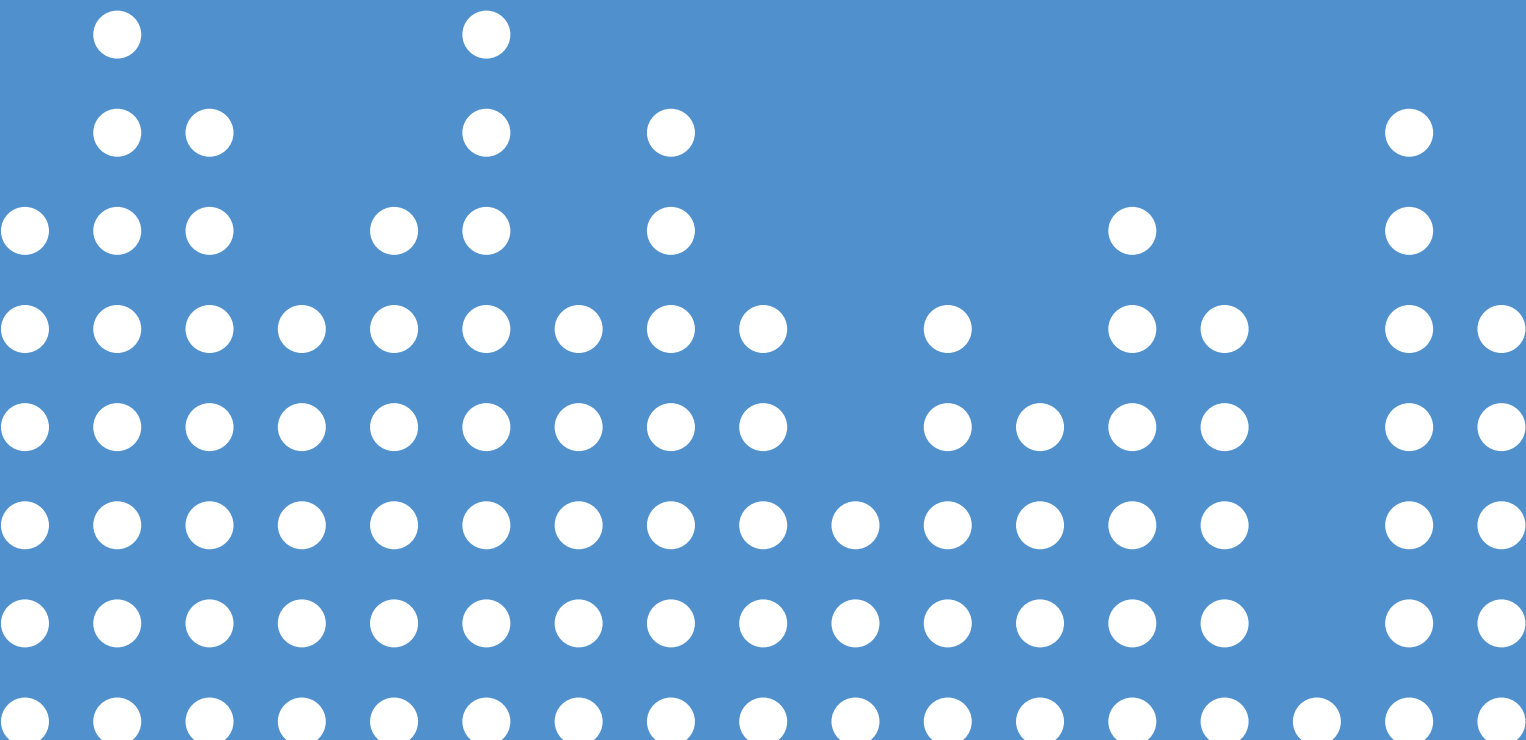
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INTRODUCTION

The UN financial data standards set out in this document prescribe the requirements for UN system-wide financial data reporting exercises. These data standards were developed through a joint initiative of the United Nations Sustainable Development Group (UNSDG) and the High-Level Committee on Management (HLCM) of the UN Chief Executives Board for Coordination. The standards were prepared by an inter-agency working group, the ad-hoc team on the UN's future data cube. The standards were presented to the HLCM Finance and Budget Network and the UNSDG Strategic Financing Results Group for review and endorsement, before final approval by the HLCM¹ and UNSDG in October and November 2018, respectively. This version of the standards includes updates based on the work done as part of the roadmap on implementation of the data standards, and inputs from annual workshops conducted with UN entities. This edition of the standards is dated March 2022.



UN DATA STANDARD						
	UN Entity	UN System Function	Geographic Location	UN Grant Financing Instruments	SDG ²	Revenue by Contributor
Effective date	1 Jan 2019 (For reporting of 2018 FY data onwards)	1 Jan 2019 (For reporting of 2018 FY data onwards)	1 Jan 2019 (For reporting of 2018 FY data onwards)	1 Jan 2019 (For reporting of 2018 FY data onwards)	1 Jan 2019 (For reporting of 2018 FY data onwards)	1 Jan 2019 (For reporting of 2018 FY data onwards)
Transitional period until			31 December 2021		31 December 2021	
Mandatory for reporting from	1 Jan 2019	1 Jan 2019	1 Jan 2022 ³	1 Jan 2019	1 Jan 2022 ⁴	1 Jan 2019

1 CEB/2018/5

2 Exception: Entities may allocate against Goal and/or Target, however SDG target level is strongly recommended

3 For reporting of 2021 FY data onwards. Exceptions: (i) Where not feasible to report by beneficiary location, entities can report where expense is incurred; (ii) Entities may use the Global and Interregional code where it is not possible to allocate expenses to a region or country.

4 For reporting of 2021 FY data onwards. For those entities that have programmes not aligned to the SDGs, a non-SDG code is available.



SYSTEM-WIDE FINANCIAL DATA REPORTING STANDARD I UN ENTITY

The objective of this document is to prescribe the standard data requirements for UN system-wide financial data reporting exercises. It is part of a package of UN financial data standards.

This standard prescribes which UN entities should have their data included in the UN system-wide financial data reporting exercises. For those UN entities that do not report themselves directly into the UN system-wide financial data, the current UN reporting entity is indicated in the user guidance.



STANDARD	
Name	United Nations Entity
Description	The UN entity and department that will participate in UN system-wide financial data reporting exercises.
Type	Alpha
Input	Select from list in Appendix 1
Syntax	Unique organization identifier. Alpha code for each entity
Recommended Field Name	United Nations Entity
Values	Not applicable
Period	Not applicable
Exceptions/Constraints/Exclusions	Information will be submitted on an entity by entity basis. In certain instances, one entity may report information on behalf of another entity. In the case of the UN Secretariat, information will be submitted for each department within the Secretariat as outlined in Appendix 1.
Implementation guidance	Not applicable
Phase	Approved
Approval Date	HLCM and UNSDG approval – Fall 2018
Validation Date	Standard will be reviewed as required
Data Steward	CEB Secretariat

APPENDIX 1: LIST OF UN SYSTEM ENTITIES

UN SYSTEM ENTITIES		
1	CTBTO	Comprehensive Nuclear Test Ban Treaty Organization
2	FAO	Food and Agriculture Organization
3	IAEA	International Atomic Energy Agency
4	ICAO	International Civil Aviation Organization
5	ICC	International Criminal Court
6	IFAD	International Fund for Agricultural Development
7	ILO	International Labour Organization
8	IMO	International Maritime Organization
9	IOM	International Organization for Migration
10	IRMCT	International Residual Mechanism for Criminal Tribunals
11	ISA	International Seabed Authority
12	ITC	International Trade Centre
13	ITLOS	International Tribunal for the Law of the Sea
14	ITU	International Telecommunication Union
15	OPCW	Organization for the Prohibition of Chemical Weapons
16	PAHO	Pan American Health Organization
17	UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
18	UN-HABITAT	United National Human Settlements Programme
19	UNAIDS	The Joint United Nations Programme on HIV/AIDS
20	UNCCD	United Nations Convention to Combat Desertification
21	UNCDF	United Nations Capital Development Fund
22	UNCTAD ⁵	United Nations Conference on Trade and Development
23	UNDP	United Nations Development Programme
24	UNV ⁶	United Nations Volunteers
25	UNEP	United Nations Environment Programme
26	UNESCO	United National Educational, Scientific and Cultural Organization
27	UNFCCC	United Nations Framework Convention on Climate Change
28	UNFPA	United Nations Population Fund
29	UNHCR	United Nations High Commissioner for Refugees
30	UNICEF	United Nations Children's Fund
31	UNIDIR ⁵	United Nations Institute for Disarmament Research
32	UNIDO	United Nations Industrial Development Organization
33	UNITAR	United Nations Institute for Training and Research
34	UN Secretariat	United Nations Secretariat, including those UN Secretariat offices not specifically mentioned below
35	DCO ⁵	Development Coordination Office
36	DESA ⁵	Department of Economic and Social Affairs

UN SYSTEM ENTITIES

37	DGACM ⁵	Department of General Assembly and Conference Management
38	DGC ⁵	Department of Global Communications (formerly DPI)
39	DMSPC ⁵	Department of Management Strategy, Policy and Compliance, including UNOG, UNOV and UNON
40	DOS ⁵	Department of Operational Support
41	DPO ⁵	Department of Peace Operations (formerly DPKO)
42	DPPA ⁵	Department of Political and Peacebuilding Affairs (formerly DPA)
43	DSS ⁵	Department of Safety and Security
44	ECA ⁵	Economic Commission for Africa
45	ECE ⁵	Economic Commission for Europe
46	ECLAC ⁵	Economic Commission for Latin America and the Caribbean
47	ESCAP ⁵	Economic and Social Commission for Asia and the Pacific
48	ESCWA ⁵	Economic and Social Commission for Western Asia
49	OCHA ⁵	Office for the Coordination of Humanitarian Affairs
50	OCT ⁵	Office of Counter-Terrorism
51	OHCHR ⁵	Office of the United Nations High Commissioner for Human Rights
52	Technology Bank ⁵	Technology Bank for the Least Developed Countries
53	UNDRR ⁵	United Nations Office for Disaster Risk Reduction (formerly UNISDR)
54	UNRISD ⁵	United Nations Research Institute for Social Development
55	UNODC	United Nations Office on Drugs and Crime
56	UNICRI ⁷	United Nations Interregional Crime and Justice Research Institute
57	UNOPS	United Nations Office for Project Services
58	UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
59	UNSSC	United Nations System Staff College
60	UNU	United Nations University
61	UNWTO	United Nations World Tourism Organization
62	UPU	Universal Postal Union
63	WFP	World Food Programme
64	WHO	World Health Organization
65	UNITAID	Global health initiative that is working with partners to end the world's tuberculosis, HIV/AIDS, malaria and hepatitis C epidemics.
66	IARC	International Agency for Research on Cancer
67	WIPO	World Intellectual Property Organization
68	WMO	World Meteorological Organization
69	WTO	World Trade Organization

5 Reporting Entity: UN Secretariat

6 Reporting Entity: UNDP

7 Reporting entity: UNODC

APPENDIX 2: USER GUIDANCE

1. Entities reporting on behalf of other entities

All information should be submitted on an entity by entity basis using the entity name stipulated in Appendix 1. In certain cases, some entities may control or administer other entities and may submit financial information on behalf of other entities. Where possible, the reporting entity is encouraged to submit the information in the name of the respective entity and not consolidate information with their own. Where entities may be uncertain of whether an entity should be reported separately or not, queries should be raised directly with the Chief Executive Board (CEB) Secretariat for guidance.

2. Names of entities

The official list of the names of UN entities as documented in Appendix 1 will be pre-populated for selection in the system for submission. These names will be used to report any information on an entity basis.

APPENDIX 3: FREQUENTLY ASKED QUESTIONS

1. How were the entities selected to be part of the standard?

The list of entities is based on the latest version of the UN system chart ([version of July 2021](#)). This allows for a comprehensive base for collection of financial data. It also gives a comparable view of the financial activities of the UN system as a whole, with data broken down by those UN entities indicated in bold on the chart, apart from some exceptions. In addition, and following consultations with UN entities and the CEB's HLCM (see also point 6 below), some additional entities not listed in the chart have been included in Appendix 1 as a reporting entity.

2. How does this UN entity standard compare to the existing data standards as approved by IATI and OECD-DAC?

The UN entity is at the same level of granularity as the [organization publishing to the International Aid Transparency Initiative \(IATI\)](#) using a unique [IATI Organisation Identifier](#). The UN entity is aligned where possible to the [Official Development Aid \(ODA\) eligible international organisation](#), used as the Organisation for Economic Cooperation and Development's Development Assistance Committee (OECD-DAC) channel code.

3. Why do some entities report to the CEB but not to IATI and OECD?

The reporting to IATI is included in the [2019 Funding Compact](#) as part of the UN Sustainable Development Group (UNSDG) commitment 7 on transparency, with a target of 100 % reporting for 2021. UNSDG members that are not yet reporting to IATI, are highly encouraged to initiate reporting.

Historically, entities that report to OECD have reported primarily on the use of core contributions that were considered ODA. More recently, OECD has adjusted the reporting format for the UN, so that UN entities can report to OECD on the use

of all their contributions. The data thus submitted through a simplified, integrated template is used by OECD to extract the required data for reporting on both ODA and Total Official Support for Sustainable Development (TOSSD):

ODA – The ODA grant equivalent is a measure of donor effort. Grants, loans and other flows entering the calculation of the ODA grant equivalent measure are referred to as ODA flows.⁸

TOSSD - A new international statistical framework for monitoring official resources, and private finance mobilised by official interventions, in support of sustainable development.

Almost all UN entities incur expenses that fall under ODA and/or TOSSD, and as a result are advised to report to OECD. It is advisable for entities that are not yet reporting to reach out to the CEB Secretariat or the OECD to enquire whether they should take steps to report to the OECD.

4. How is the reporting to the CEB aligned to reporting to IATI and OECD?

The CEB Secretariat has taken big strides with IATI and OECD since the launch of the data standards towards harmonising the code lists and data fields used in financial reporting. This is meant to enhance transparency and ease the reporting burden on entities who report to IATI, OECD and the CEB. Work has been completed in the following areas:

- A. UN entities included in Standard I are identified, to the extent possible, with separate codes in the OECD and IATI reporting systems.
- B. UN entities included in the OECD Creditor Reporting System (CRS) are listed under CRS channel code 41000, and under parent codes 41100 and 41300. Sub-UN entities that do not form part of the Standard I have been identified and separately listed in the CRS.
- C. OECD has assigned TOSSD channel codes to all UN entities included in standard I that are not (yet) included in the OECD CRS system.
- D. Based on the assigned OECD channel codes, the CEB Secretariat has worked with IATI to draw up a list of future IATI Organisation Identifiers for UN entities included in standard I that do not yet have a unique IATI Organisation Identifier.

8 The ODA grant equivalent is applied just to countries. For outflows (activities) from multilateral institutions, including UN entities, the amounts are shown on a cash flow basis (gross and net disbursements).

5. Are there plans to include further UN entities?

Appendix 1 will need to be reviewed and possibly updated every time an updated version of the UN system chart becomes available. This review will be carried out annually in the first quarter of the year. Moreover, UN entities may also be added using the procedure outlined in the next paragraph.

6. What is the approval process for including further entities?

The CEB Secretariat is responsible for carrying out the annual review and including any further entities, as and when required. Any changes will be based on the latest available UN system chart. In the event that an entity that is not reflected in the UN system chart is proposed to be added to the standard, this will be formally communicated to CEB's HLCM for consideration and approval on a non-objection basis.

7. Why is the UN Secretariat broken down by department?

Due to the large size and diverse nature of the UN Secretariat activities, a breakdown by Department and in certain instances Offices will provide more granular information, in combination with the other data standards that will be useful for data users both internal and external to the UN.

8. Why are the World Bank Group and IMF entities not included in Appendix 1?

The World Bank Group and IMF, as International Financial Institutions, operate with different business models to most UN organizations, and they are also not part of, nor align themselves with, the United Nations common system of salaries, allowances and other conditions of service. As a result, their financial data are not considered comparable with those of the UN entities included in this data standard.

9. Are all the UN entities currently reporting their financial data in the CEB annual financial statistics exercise?

All UN entities listed in the 2021 edition of the standards - apart from IRMCT, ISA and UNCCD - participated in the 2021 CEB financial data collection exercise. IARC, OPCW and UNITAID first reported in the 2018 data collection exercise, and ITLOS joined in the 2019 data collection. The UN Secretariat has reported on the Technology Bank, first included in the 2021 edition of the standards. UNV which was previously reported as part of UNDP has in the 2021 data collection exercise been reported as a separate entity.

10. Are all UN entities reporting their financial data on an individual basis?

In certain instances, an entity may report information on behalf of another entity. An example is UNDP who reports financial information for UNV. Appendix 1 includes footnotes for the affected entities.

11. What happens to entities that are consolidated as part of a larger UN entity?

In certain cases, entities may control or administer other entities and the financial results of these entities may be consolidated into the main entities financial statements. Unless identified as a separate entity in Appendix 1, other entities may be reported as part of the main entity's reporting results. Where organizations are uncertain about consolidating financial information or not, queries should be raised directly with the CEB.



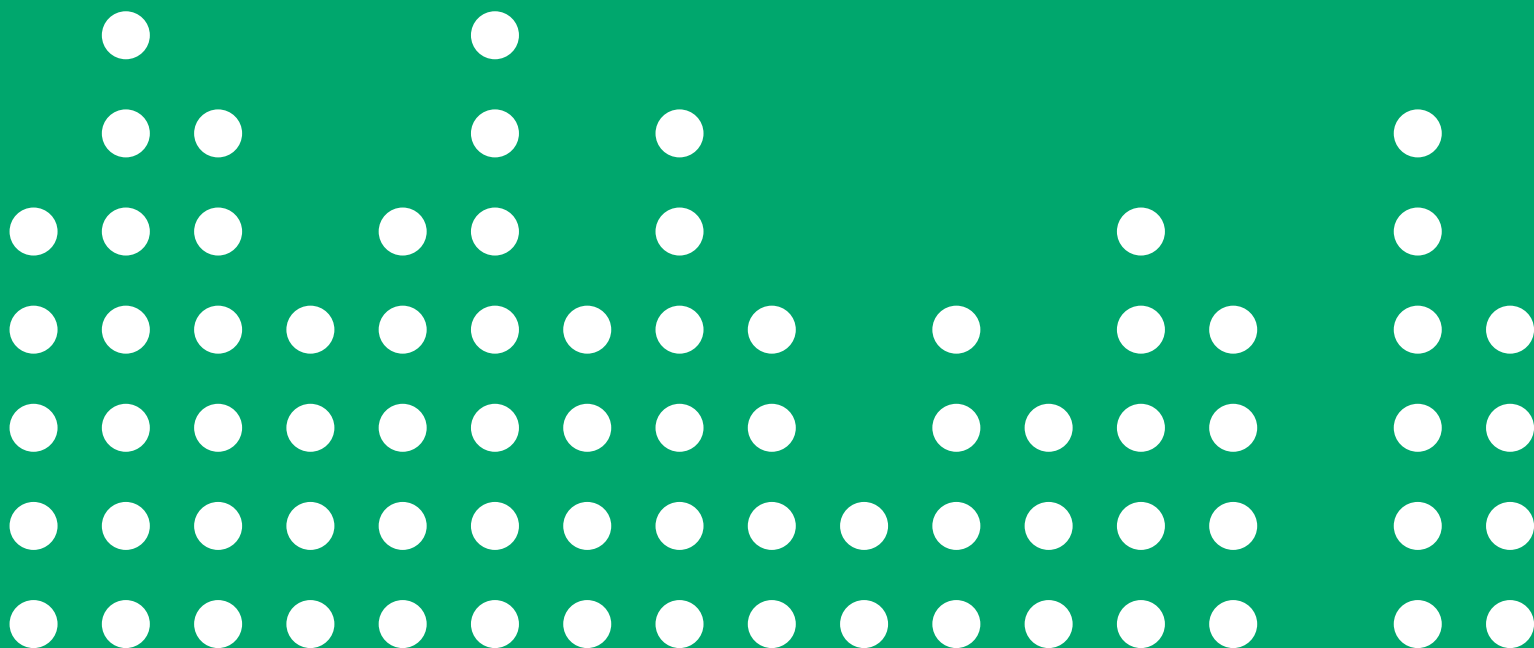


SYSTEM-WIDE FINANCIAL DATA REPORTING STANDARD II UN SYSTEM FUNCTION

The objective of this document is to prescribe the standard data requirements for UN system-wide financial data reporting exercises. It is part of a package of UN financial data standards.

This standard provides definitions for functions carried out by UN system organizations, to facilitate consistent reporting by entities of expenses against the main functional areas of the UN.

The definitions were formulated focusing on the primary functions of the UN System.



STANDARD		
Name	UN System Function	
Description	The standard prescribes the functions against which expenses will be reported	
Type	Alpha	
Input	Selection: 1. Development assistance 2. Humanitarian assistance 3. Peace operations 4. Global agenda and specialized assistance ◦ <i>Option to separately disclose operating costs within each of the above four functions</i>	
Definition of inputs (Note: Please refer to user guidance in Appendix 1 for further elaboration of the definitions, including a link to OECD-DAC 5 purpose codes)	Development Assistance	Activities specifically aimed at promoting sustainable development of programming countries with the focus on long term impacts.
	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.
	Peace Operations	Activities involving the deployment of civilian, police and military personnel meant to help countries torn by conflict create conditions for lasting peace.
	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-UN programming countries.
	Operating Costs	Comprises recurring and non - recurring activities and associated costs the primary function of which is to promote the identity, direction and well - being of the organization. These include executive direction, representation, external relations and partnerships, corporate communications, legal affairs, oversight, audit, corporate evaluation, information technology, finance, administration, security and human resources <i>Operating costs must be included in the total expense reported under each function, however entities also have an option to separately disclose the amount of operating costs that has been included under each function.</i>
Syntax	Not applicable	
Recommended Field Name	Function	
Values	Expenses as presented in the Financial Statements. (Statement of Financial Performance) Reported in functional currency of the entity. Consolidated figures will be converted to USD using the UNORE on the last day of the reporting period	
Period	Required: Annual	
Exceptions. Constraints and Exclusions	This standard requires that expenses are reported on an accrual basis, aligned with the Statement of Financial Performance. If an entity deems that it would be more appropriate to report expenditure on a budgetary basis, an exception may be elected to report on this basis if the following principles are met: <ul style="list-style-type: none"> • The reported total expenditure must reconcile with the entity's total expenditure reported in the financial statements. • The reported expenditure must cover the entity's full operations • Reporting on this basis would be required in order to maintain consistency with the entity's donor reporting • The entity must consistently report under this standard using the same basis each period and inform the CEB Secretariat should they change from expenditure on a budgetary basis to accrual basis. A provision for this exception is made in recognition of the different business models and financial frameworks of UN system organizations, to allow organizations to report on the most appropriate basis and ensure that reporting under these standards remains consistent with other corporate external reporting.	
Implementation guidance	Appendix 1	
Phase	Approved	
Approval Date	HLCM and UNSDG approval – Fall 2018	
Validation Date	Standard will be reviewed as required	
Data Steward	CEB Secretariat	

1. Normative

The four functions do not include a distinct function for 'Normative', since each of the four functions is expected to include normative work. This is in line with [the UNEG definition of normative work](#):

"The support to the development of norms and standards in conventions, declarations, regulatory frameworks, agreements, guidelines, codes of practice and other standard setting instruments, at global, regional and national level. Normative work also includes the support to the implementation of these instruments at the policy level, i.e. their integration into legislation, policies and development plans, and to their implementation at the programme level. "

"Assisting countries through normative support, as appropriate, in the context of operational activities for development of the United Nation system" (2016 QCPR, par. 21b) should be reported, as appropriate, under the development-assistance and humanitarian-assistance functions.

2. Programming Countries

Programming countries are defined 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). As of January 2022, there were 130 Resident Coordinators covering 132 UN Country Teams serving 162 countries and territories. See Appendix 3 for the list of countries covered by an RC.

3. Operating costs

Operating costs should be apportioned to each of the 4 functions as appropriate, and each organization should establish a clear policy for how the operating costs are apportioned. The Finance and Budget Network (FBN) approved⁹ a common definition of operating costs in 2015 as follows: "Comprises recurring and non - recurring activities and associated costs the primary function of which is to promote the identity, direction and well - being of the organization. These include executive direction, representation, external relations and partnerships, corporate communications, legal affairs, oversight, audit, corporate evaluation, information technology, finance, administration, security and human resources".

NOTE: Option to separately disclose operating costs

One hundred percent of an entity's expenses (including operating costs) must be reported within each of the four functions. However, entities also have the option to separately disclose the amount of operating costs attributable to each function, using the FBN approved common definition of operating costs.

Ongoing work on Operating Costs

An FBN working group, including representatives from various UN entities, is currently working on reviewing the definition of 'operating costs'. This should address the determination of indirect and direct costs for the purposes of cost recovery, and should provide a clear and meaningful definition that would allow application in different organizational contexts. The FBN at its meeting of November 2021 already agreed that separate reporting of 'operating costs' within the context of Standard II will become mandatory with a timeline to be proposed by the working group. The FBN also agreed that the working group should develop a road map for implementation, and propose transitional arrangements to allow for changes in systems and processes, and give due consideration to the small entities' concerns.

4. Allocation of development expense to non-programming countries.

As the definition of development assistance relates to only programming countries, there may be cases where entities incur very similar development-type of expenses for non-programming countries. This expense can be included within the Global Agenda and Specialized Assistance category.

5. Link to OECD-DAC purpose codes

A further precision of the activities that fall under development assistance, peace operations and humanitarian assistance has been made using the [OECD-DAC purpose codes \(DAC 5 code\)](#), which are also part of the IATI standard. The table below shows the mapping of the OECD-DAC Purpose Codes to the Functions as defined in the standard. This table only applies to the mapping to development and humanitarian as is reported to the OECD. It is not applicable to Peace Operations apart from purpose code 15230.

A separate table with CRS codes only used for TOSSD reporting is included as well.

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

Updated January 2022: <https://www.oecd.org/development/financing-sustainable-development/development-finance-standards/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

DAC 5 CODE	CRS CODE	DESCRIPTION	Mapped to UN System Function
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
	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

DAC 5 CODE	CRS CODE	DESCRIPTION	Mapped to UN System Function
	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 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

DAC 5 CODE	CRS CODE	DESCRIPTION	Mapped to UN System Function
	32164	Chemicals	Development
	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

DAC 5 CODE	CRS CODE	DESCRIPTION	Mapped to UN System Function
	43081	Multisector education/training	Development
	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 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.

APPENDIX 2: FREQUENTLY ASKED QUESTIONS

1. How were the definitions formulated?

The definitions of functions brought forward within this Standard have been agreed by working group members for the specific purpose of UN system wide financial reporting promulgated by these Standards. These definitions stem from extensive discussions and interaction within the ad-hoc working group where several options were discussed, in light of, inter alia, functions defined by the Dalberg Survey, the CEB financial statistics collection exercise, OECD-DAC classifications, and the harmonized cost classifications used by UN Funds and Programmes.

2. What happens if entities have expenses across more than one function?

Entities can allocate expenses to more than one function but not duplicate expenses across functions.

3. Are the definitions included in this data standard (including development assistance and programming countries) used in the calculation of the 1% levy as set out in General Assembly resolution 72/279 on repositioning the United Nations development system?

The GA resolution 72/279 refers to “A one per cent coordination levy on tightly earmarked third-party non-core contributions to United Nations development-related activities, to be paid at source” and “The levy would not be charged on local government cost-sharing and cooperation among programme countries.” The UNSDG Team that originally developed and later updated the Coordination Levy Operational Guidance has drawn heavily on the definitions included in this data standard. Thus, the [2021 version of the Operational Guidance](#) incorporates the above-mentioned definitions of the four UN functions and of UN programme countries. Also, the 2021 list of the OECD-DAC CRS purpose codes is annexed to the Operational Guidance. The Operational Guidance also includes the definitions of the UN Grant Financing Instruments (see standard IV).

4. How does this information link to OECD and IATI data standards?

In defining and formulating these standards, an extensive review was performed of work done by IATI and OECD in data collections across UN entities. The link between the functions and the OECD-DAC purpose codes are included in the user guidance. The OECD-DAC purpose codes are also part of the IATI standards. Moreover, in 2021 the list of UN System Functions was included as a [Sector Vocabulary](#) in the IATI code lists:

- Code 12 for UN System Function

5. What happens if expenses cannot be allocated to one of the categories?

All expenses should be allocated to the four functions to ensure that 100% of expenses of the entity are reported on. Entities may need to use their discretion where subjectivity exists.

6. What is the difference between Global Agenda and Development Assistance?

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.

7. What is included in Peace Operations?

Peace Operations refer to the UN Peacekeeping and UN Political Missions as mandated by the UN Security Council. These missions are mapped against DAC 5 code 15230.

8. Does the definition of humanitarian expenses also relate to 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 purpose code 73010 can primarily be classified as humanitarian.

9. Where do costs relating to technical cooperation and programme support costs get allocated?

Technical cooperation and programme support costs must be allocated to the four identified functions as appropriate.

10. Where should development activities that relate to non-programming countries be allocated within the four functions as these may also link to the OECD-DAC codes?

Entities can allocate these expenses to the Global Agenda and Specialized Assistance category of function.

11. How does the list to programming countries compare to the OECD-DAC list of ODA-eligible countries?

The [“DAC List of ODA Recipients Effective for reporting on 2022 and 2023 flows”](#) and the list of UN programming countries largely overlap. Specifically,

- The DAC list contains two countries and territories that are not on the list of UN programming countries: Saint Helena; Wallis and Futuna.
- The list of UN programming countries contains 23 countries and territories that are not on the DAC list of ODA recipients: Anguilla; Antigua and Barbuda; Aruba; Bahrain; Barbados; Bahamas; Bermuda; British Virgin Islands; Brunei Darussalam; Cayman Islands; Chile; Curacao; Kuwait; Palau; Saint Kitts and Nevis; Saudi Arabia; Seychelles; Singapore; Sint Maarten (Dutch part); Trinidad and Tobago; Turks and Caicos Islands; United Arab Emirates; Uruguay.

APPENDIX 3: LIST OF COUNTRIES COVERED BY RESIDENT COORDINATORS

- (1) Covered by the Multi-Country Office of Mauritius
- (2) Covered by the Multi-Country Office of Barbados and the Eastern Caribbean
- (3) Covered by the Multi-Country Office of Trinidad and Tobago
- (4) Covered by the Multi-Country Office of Jamaica
- (5) Covered by the Multi-Country Office of Malaysia
- (6) Covered by the Multi-Country Office of Pacific
- (7) Covered by the Multi-Country Office of Samoa
- (8) Covered by the Multi-Country Office of Micronesia

AFRICA		AMERICAS	
Northern Africa	Sub-Saharan Africa	Latin America and the Caribbean	Latin America and the Caribbean
Algeria	Middle Africa	Caribbean	Central America
Egypt	Angola	Anguilla (2)	Belize
Libya	Cameroon	Antigua and Barbuda (2)	Costa Rica
Morocco	Central African Republic	Aruba (3)	El Salvador
Sudan	Chad	Bahamas (4)	Guatemala
Tunisia	Congo	Barbados (2)	Honduras
Sub-Saharan Africa	Democratic Republic of the Congo	British Virgin Islands (2)	Mexico
Eastern Africa	Equatorial Guinea	Cayman Islands (4)	Nicaragua
Burundi	Gabon	Cuba	Panama
Comoros	Sao Tome and Principe	Curaçao (3)	South America
Djibouti	Southern Africa	Dominica (2)	Argentina
Eritrea	Botswana	Dominican Republic	Bolivia (Plurinational State of)
Ethiopia	Eswatini	Grenada (2)	Brazil
Kenya	Lesotho	Haiti	Chile
Madagascar	Namibia	Jamaica (4)	Colombia
Malawi	South Africa	Montserrat (2)	Ecuador
Mauritius (1)	Western Africa	Saint Kitts and Nevis (2)	Guyana
Mozambique	Benin	Saint Lucia (2)	Paraguay
Rwanda	Burkina Faso	Saint Vincent and the Grenadines (2)	Peru
Seychelles (1)	Cabo Verde	Sint Maarten (Dutch part) (3)	Suriname (3)
Somalia	Côte d'Ivoire	Trinidad and Tobago (3)	Uruguay
South Sudan	Gambia	Turks and Caicos Islands (4)	Venezuela (Bolivarian Republic of)
Uganda	Guinea	Northern America	
United Republic of Tanzania	Guinea-Bissau	Bermuda (4)	
Zambia	Liberia		
Zimbabwe	Mali		
	Mauritania		
	Niger		
	Nigeria		
	Senegal		
	Sierra Leone		
	Togo		

EUROPE

Eastern Europe	Southern Europe
Belarus	Albania
Republic of Moldova	Bosnia and Herzegovina
Ukraine	Montenegro
Northern Europe	North Macedonia
Channel Islands	Serbia

OCEANIA

Australia and New Zealand	Polynesia
Melanesia	Cook Islands (7)
Fiji (6)	Niue (7)
Papua New Guinea	Samoa (7)
Solomon Islands (6)	Tokelau (7)
Vanuatu (6)	Tonga (6)
Micronesia	Tuvalu (6)
Kiribati (8)	
Marshall Islands (8)	
Micronesia (Federated States of) (8)	
Nauru (8)	
Palau (8)	

Special
Kosovo*

ASIA

Central Asia	Southern Asia
Kazakhstan	Afghanistan
Kyrgyzstan	Bangladesh
Tajikistan	Bhutan
Turkmenistan	India
Uzbekistan	Iran (Islamic Republic of)
Eastern Asia	Maldives
China	Nepal
Democratic People's Republic of Korea	Pakistan
Mongolia	Sri Lanka
South-eastern Asia	Western Asia
Brunei Darussalam (5)	Armenia
Cambodia	Azerbaijan
Indonesia	Bahrain
Lao People's Democratic Republic	Georgia
Malaysia (5)	Iraq
Myanmar	Jordan
Philippines	Kuwait
Singapore (5)	Lebanon
Thailand	Saudi Arabia
Timor-Leste	State of Palestine
Viet Nam	Syrian Arab Republic
	Turkey
	United Arab Emirates
	Yemen

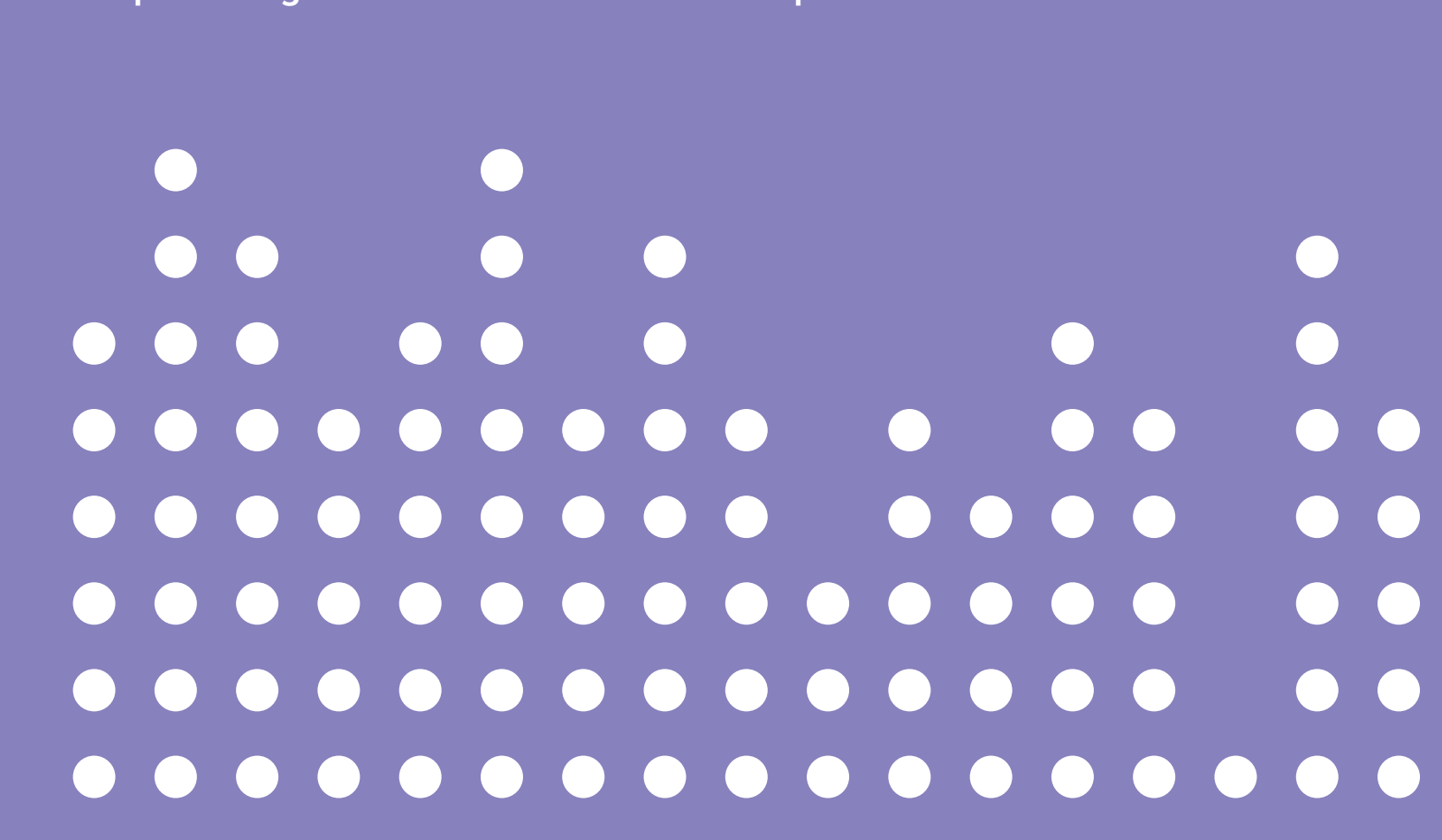
* As per Security Council resolution 1244



SYSTEM-WIDE FINANCIAL DATA REPORTING STANDARD III GEOGRAPHIC LOCATION

The objective of this document is to prescribe the standard data requirements for UN system-wide financial data reporting exercises. It is part of a package of UN financial data standards.

This standard defines the geographical locations (global, regions, countries and areas) under which financial information must be reported, as well as provides guidance for the allocation of expenses to these locations.



STANDARD	
Name	Geographic location
Description	<p>Financial information to be attributed to global, regional, country or area level, where applicable.</p> <p>Where costs (HQ costs, Global Programmes, Global Shared Service Centres) cannot be attributed to a region or country, these can be allocated to the Global Field.</p> <p>Expenses to be allocated based on location of beneficiary.</p> <p>A transitional period will be allowed where entities can report on location where expenses was incurred.</p>
Type	Alpha
Input	Select from list in Appendix 1 and Appendix 2
Syntax	<ul style="list-style-type: none"> Country code (Two letter ISO code) Independent territory code (Two letter ISO code) Region code (UN specific list) Global <ul style="list-style-type: none"> Global and Interregional Operating Costs
Recommended Field Name	Location
Values	<p>Expenses as presented in the Financial Statements. (Statement of Financial Performance)</p> <p>Reported in functional currency of the entity.</p> <p>Consolidated figures will be converted to USD using the UNORE on the last day of the reporting period</p>
Period	Required: Annual
Exceptions. Constraints and Exclusions	<ol style="list-style-type: none"> Entities can report using the Global code where it is not possible to allocate to a region or country. Where it would not be meaningful or feasible for entities to allocate expenses to a country/sub-region/region based on where the beneficiary is located, expenses should be allocated to the location where the expense is incurred. This standard requires that expenses are reported on an accrual basis, aligned with the Statement of Financial Performance. If an entity deems that it would be more appropriate to report expenditure on a budgetary basis, an exception may be elected to report on this basis if the following principles are met: <ul style="list-style-type: none"> The reported total expenditure must reconcile with the entity's total expenditure reported in the financial statements. The reported expenditure must cover the entity's full operations Reporting on this basis would be required in order to maintain consistency with the entity's donor reporting The entity must consistently report under this standard using the same basis each period, and inform the CEB Secretariat should they change from expenditure on a budgetary basis to accrual basis. <p>A provision for this exception is made in recognition of the different business models and financial frameworks of UN system organizations, to allow organizations to report on the most appropriate basis and ensure that reporting under these standards remains consistent with other corporate external reporting.</p> <p>There was a transitional period for full implementation of this standard until 31 December 2021. This standard has become mandatory from 1 January 2022 for reporting on 2021 data.</p>
Implementation guidance	Appendix 3
Phase	Approved
Approval Date	HLCM and UNSDG approval – Fall 2018
Validation Date	Standard will be reviewed as required
Data Steward	CEB Secretariat

GLOBAL		AFRICA	
Global and Interregional (G&I)		Northern Africa	Sub-Saharan Africa
Operating Costs		Algeria	Middle Africa
		Egypt	Angola
		Libya	Cameroon
		Morocco	Central African Republic
		Sudan	Chad
		Tunisia	Congo
		Western Sahara	Democratic Republic of the Congo
		Sub-Saharan Africa	Equatorial Guinea
		Eastern Africa	Gabon
		British Indian Ocean Territory	Sao Tome and Principe
		Burundi	Southern Africa
		Comoros	Botswana
		Djibouti	Eswatini
		Eritrea	Lesotho
		Ethiopia	Namibia
		French Southern Territories	South Africa
		Kenya	Western Africa
		Madagascar	Benin
		Malawi	Burkina Faso
		Mauritius	Cabo Verde
		Mayotte	Côte d'Ivoire
		Mozambique	Gambia
		Réunion	Ghana
		Rwanda	Guinea
		Seychelles	Guinea-Bissau
		Somalia	Liberia
		South Sudan	Mali
		Uganda	Mauritania
		United Republic of Tanzania	Niger
		Zambia	Nigeria
		Zimbabwe	Saint Helena
			Senegal
			Sierra Leone
			Togo

APPENDIX 1: LIST OF REGIONS

AMERICAS

Latin America and the Caribbean	Latin America and the Caribbean
Caribbean	Central America
Anguilla	Belize
Antigua and Barbuda	Costa Rica
Aruba	El Salvador
Bahamas	Guatemala
Barbados	Honduras
Bonaire, Sint Eustatius and Saba	Mexico
British Virgin Islands	Nicaragua
Cayman Islands	Panama
Cuba	South America
Curaçao	Argentina
Dominica	Bolivia (Plurinational State of)
Dominican Republic	Bouvet Island
Grenada	Brazil
Guadeloupe	Chile
Haiti	Colombia
Jamaica	Ecuador
Martinique	Falkland Islands (Malvinas)
Montserrat	French Guiana
Puerto Rico	Guyana
Saint Barthélemy	Paraguay
Saint Kitts and Nevis	Peru
Saint Lucia	South Georgia and the South Sandwich Islands
Saint Martin (French Part)	Suriname
Saint Vincent and the Grenadines	Uruguay
Sint Maarten (Dutch part)	Venezuela (Bolivarian Republic of)
Trinidad and Tobago	
Turks and Caicos Islands	
United States Virgin Islands	
Northern America	
Bermuda	
Canada	
Greenland	
Saint Pierre and Miquelon	
United States of America	

EUROPE

Eastern Europe	Southern Europe
Belarus	Albania
Bulgaria	Andorra
Czechia	Bosnia and Herzegovina
Hungary	Croatia
Poland	Gibraltar
Republic of Moldova	Greece
Romania	Holy See
Russian Federation	Italy
Slovakia	Malta
Ukraine	Montenegro
Northern Europe	North Macedonia
Åland Islands	Portugal
Channel Islands	San Marino
Guernsey	Serbia
Jersey	Slovenia
Sark	Spain
Denmark	Western Europe
Estonia	Austria
Faroe Islands	Belgium
Finland	France
Iceland	Germany
Ireland	Liechtenstein
Isle of Man	Luxembourg
Latvia	Monaco
Lithuania	Netherlands
Norway	Switzerland
Svalbard and Jan Mayen Islands	
Sweden	
United Kingdom of Great Britain and Northern Ireland	

ANTARCTICA

APPENDIX 1: LIST OF REGIONS

OCEANIA		ASIA	
Australia and New Zealand	Polynesia	Central Asia	Southern Asia
Australia	American Samoa	Kazakhstan	Afghanistan
Christmas Island	Cook Islands	Kyrgyzstan	Bangladesh
Cocos (Keeling) Islands	French Polynesia	Tajikistan	Bhutan
Heard Island and McDonald Islands	Niue	Turkmenistan	India
New Zealand	Pitcairn	Uzbekistan	Iran (Islamic Republic of)
Norfolk Island	Samoa	Eastern Asia	Maldives
Melanesia	Tokelau	China	Nepal
Fiji	Tonga	China, Hong Kong Special Administrative Region	Pakistan
New Caledonia	Tuvalu	China, Macao Special Administrative Region	Sri Lanka
Papua New Guinea	Wallis and Futuna Islands	Democratic People's Republic of Korea	Western Asia
Solomon Islands		Japan	Armenia
Vanuatu		Mongolia	Azerbaijan
Micronesia		Republic of Korea	Bahrain
Guam		South-eastern Asia	Cyprus
Kiribati		Brunei Darussalam	Georgia
Marshall Islands		Cambodia	Iraq
Micronesia (Federated States of)		Indonesia	Israel
Nauru		Lao People's Democratic Republic	Jordan
Northern Mariana Islands		Malaysia	Kuwait
Palau		Myanmar	Lebanon
United States Minor Outlying Islands		Philippines	Oman
		Singapore	Qatar
		Thailand	Saudi Arabia
		Timor-Leste	State of Palestine
		Viet Nam	Syrian Arab Republic
			Turkey
			United Arab Emirates
			Yemen

APPENDIX 2: LIST OF COUNTRIES AND AREAS

COUNTRIES (Source: https://unstats.un.org/unsd/methodology/m49/overview/)	
Country	Alpha-2 code
Afghanistan	AF
Åland Islands	AX
Albania	AL
Algeria	DZ
American Samoa	AS
Andorra	AD
Angola	AO
Anguilla	AI
Antarctica	AQ
Antigua and Barbuda	AG
Argentina	AR
Armenia	AM
Aruba	AW
Australia	AU
Austria	AT
Azerbaijan	AZ
Bahamas (the)	BS
Bahrain	BH
Bangladesh	BD
Barbados	BB
Belarus	BY
Belgium	BE
Belize	BZ
Benin	BJ
Bermuda	BM
Bhutan	BT
Bolivia (Plurinational State of)	BO
Bonaire, Sint Eustatius and Saba	BQ
Bosnia and Herzegovina	BA
Botswana	BW
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
British Virgin Islands	VG
Brunei Darussalam	BN
Bulgaria	BG
Burkina Faso	BF
Burundi	BI
Cabo Verde	CV
Cambodia	KH
Cameroon	CM
Canada	CA
Cayman Islands	KY
Central African Republic	CF
Chad	TD
Chile	CL
China	CN
Christmas Island	CX
Cocos (Keeling) Islands	CC
Colombia	CO
Comoros	KM
Congo	CG
Cook Islands	CK
Costa Rica	CR
Côte d'Ivoire	CI
Croatia	HR
Cuba	CU
Curaçao	CW
Cyprus	CY
Czechia	CZ
Democratic People's Republic of Korea	KP
Democratic Republic of the Congo	CD
Denmark	DK
Djibouti	DJ

Country	Alpha-2 code
Dominica	DM
Dominican Republic	DO
Ecuador	EC
Egypt	EG
El Salvador	SV
Equatorial Guinea	GQ
Eritrea	ER
Estonia	EE
Eswatini	SZ
Ethiopia	ET
Falkland Islands [Malvinas]	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	GF
French Polynesia	PF
French Southern Territories	TF
Gabon	GA
Gambia	GM
Georgia	GE
Germany	DE
Ghana	GH
Gibraltar	GI
Greece	GR
Greenland	GL
Grenada	GD
Guadeloupe	GP
Guam	GU
Guatemala	GT
Guernsey	GG
Guinea	GN
Guinea-Bissau	GW
Guyana	GY
Haiti	HT
Heard Island and McDonald Islands	HM
Holy See	VA
Honduras	HN
Hong Kong	HK
Hungary	HU
Iceland	IS
India	IN
Indonesia	ID
Iran (Islamic Republic of)	IR
Iraq	IQ
Ireland	IE
Isle of Man	IM
Israel	IL
Italy	IT
Jamaica	JM
Japan	JP
Jersey	JE
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kiribati	KI
Kuwait	KW
Kyrgyzstan	KG
Lao People's Democratic Republic	LA
Latvia	LV
Lebanon	LB
Lesotho	LS
Liberia	LR
Libya	LY
Liechtenstein	LI
Lithuania	LT

APPENDIX 2: LIST OF COUNTRIES AND AREAS

Country	Alpha-2 code
Luxembourg	LU
Macao	MO
Madagascar	MG
Malawi	MW
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Marshall Islands	MH
Martinique	MQ
Mauritania	MR
Mauritius	MU
Mayotte	YT
Mexico	MX
Micronesia (Federated States of)	FM
Monaco	MC
Mongolia	MN
Montenegro	ME
Montserrat	MS
Morocco	MA
Mozambique	MZ
Myanmar	MM
Namibia	NA
Nauru	NR
Nepal	NP
Netherlands	NL
New Caledonia	NC
New Zealand	NZ
Nicaragua	NI
Niger	NE
Nigeria	NG
Niue	NU
Norfolk Island	NF
North Macedonia	MK
Northern Mariana Islands	MP
Norway	NO
Oman	OM
Pakistan	PK
Palau	PW
Palestine, State of	PS
Panama	PA
Papua New Guinea	PG
Paraguay	PY
Peru	PE
Philippines	PH
Pitcairn	PN
Poland	PL
Portugal	PT
Puerto Rico	PR
Qatar	QA
Republic of Korea	KR
Republic of Moldova	MD
Réunion	RE
Romania	RO
Russian Federation	RU
Rwanda	RW
Saint Barthélemy	BL
Saint Helena, Ascension and Tristan da Cunha	SH
Saint Kitts and Nevis	KN
Saint Lucia	LC
Saint Martin (French part)	MF
Saint Pierre and Miquelon	PM
Saint Vincent and the Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	ST

Country	Alpha-2 code
Saudi Arabia	SA
Senegal	SN
Serbia	RS
Seychelles	SC
Sierra Leone	SL
Singapore	SG
Sint Maarten (Dutch part)	SX
Slovakia	SK
Slovenia	SI
Solomon Islands	SB
Somalia	SO
South Africa	ZA
South Georgia and the South Sandwich Islands	GS
South Sudan	SS
Spain	ES
Sri Lanka	LK
Sudan	SD
Suriname	SR
Svalbard and Jan Mayen	SJ
Sweden	SE
Switzerland	CH
Syrian Arab Republic	SY
Taiwan (Province of China)	TW
Tajikistan	TJ
Thailand	TH
Timor-Leste	TL
Togo	TG
Tokelau	TK
Tonga	TO
Trinidad and Tobago	TT
Tunisia	TN
Turkey	TR
Turkmenistan	TM
Turks and Caicos Islands	TC
Tuvalu	TV
Uganda	UG
Ukraine	UA
United Arab Emirates	AE
United Kingdom of Great Britain and Northern Ireland	GB
United Republic of Tanzania	TZ
United States Minor Outlying Islands	UM
United States of America	US
United States Virgin Islands	VI
Uruguay	UY
Uzbekistan	UZ
Vanuatu	VU
Venezuela (Bolivarian Republic of)	VE
Viet Nam	VN
Wallis and Futuna	WF
Western Sahara*	EH
Yemen	YE
Zambia	ZM
Zimbabwe	ZW

1. Special

Kosovo¹⁰

¹⁰ As per Security Council resolution 1244.

1. Operating Costs (normally incurred at HQ/Global Shared Service Centres levels)

Operating costs¹¹ must be allocated at the lowest level of granularity where possible. It is recommended that entities allocate operating costs to countries or regions where this is feasible, taking into account their internal allocation methodology and system configurations (see also FAQ below). Where this may not be possible, entities can allocate operating costs to the Global code, against the separate sub-code for operating costs introduced in the 2021 CEB Statistics for this purpose. From 2021 onwards, where operating costs have not been allocated to the level of regions or countries, they should be allocated to the Global code under the sub-category Operating Costs. An example would be operating costs incurred in New York. The costs should not be allocated to the United States of America but to Global – Operating Costs.

2. Non Operating-Costs: Location of beneficiary vs location where expenses are incurred

All costs other than operating costs must be allocated to the country/region where the beneficiary is located. It is understood that some level of judgement may be required when allocating expenses to the beneficiary location, and UN entities are therefore requested to establish a clear policy on how the expenses are allocated to locations. This ensures that – to the extent possible – the results produced at a country level and the expenses incurred to produce these results are aligned.

Where it would not be meaningful or feasible for entities to allocate expenses for non-operating costs to a country or region based on where the beneficiary is located, expenses should be allocated to the location where the expense is incurred.

As entities might not have the systems and processes established to report expenses by beneficiary location, a transitional period until 31 December 2022 is allowed. During this time, expenses could be allocated based on where the expenses are incurred.

3. Global Programmes

Where entities implement Global Programmes or have other non-operating costs of a global and/or inter-regional nature that cannot be allocated to a country or region, these costs should be allocated to the Global code and the sub-category Global and Interregional code.

1. How were the countries and areas defined?

The countries and areas listed above consist of UN Member States, UN observer countries, Kosovo, and dependencies of countries that are Member States of the UN that have been assigned a two-letter code of ISO 3166. For more information see: http://www.iso.org/iso/home/standards/country_codes.htm.

2. How does this UN standard compare to the existing data standards as approved by IATI and OECD-DAC?

IATI uses the two letter ISO code for its country code list, which is also derived from ISO 3166. It can be found here: <http://reference.iatistandard.org/203/codelists/Country/>.

OECD-DAC uses the three letter ISO code for the CRS field for Recipient.

This standard will use the M49 spelling of the country and area names, and the two letter ISO code.

3. How can I convert the three letter ISO code to the two letter ISO code, or vice-versa?

The [overview page of the M49](#) on the UN Statistics Commission website contains the details of ISO two and three letter country codes for each location that can be downloaded to facilitate an easy conversion.

4. What is the methodology for allocating HQ costs (Operating Costs or non-Operating Costs) to regions or countries?

Entities are encouraged to establish a clearly defined policy to support the allocation of HQ costs to regions or countries. As a default, entities could adopt a methodology of the pro-rata method based on level of Programme Expenses in each location, with Programme Expenses at the G&I level being part of the methodology.

5. How should costs of Global Shares Service Centres be allocated?

In the case where Global Shared Service Centres provide services to specific countries or regions, costs can be allocated to those regions or countries, using a clearly defined policy formulated by the entity to support this allocation. If this is not possible entities can allocate costs of Global Shared Service Centres to the Global code, with costs that are part of Operating Costs being included in the special sub-code.

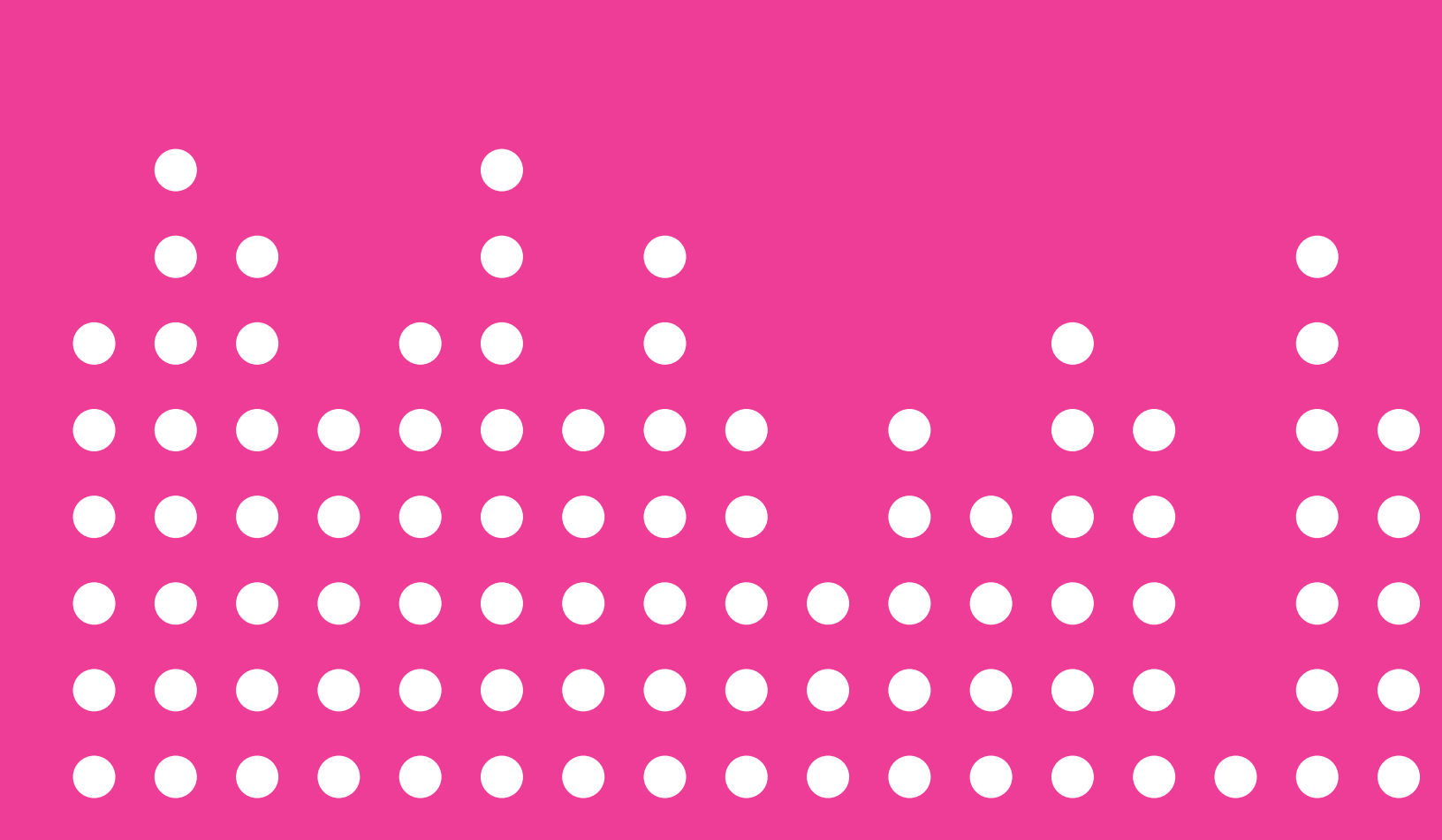
¹¹ For the definition of Operating Costs, see Standard II.



SYSTEM-WIDE FINANCIAL DATA REPORTING STANDARD IV UN GRANT FINANCING INSTRUMENTS

The objective of this document is to prescribe the standard data requirements for UN system-wide financial data reporting exercises. It is part of a package of UN financial data standards.

This standard provides definitions for the grant instruments and the various modalities in which funds are received by UN system entities.



STANDARD

Name	UN Grant financing instruments		
Description	The standard defines the funding streams and the various grant instruments in which funds are received by UN entities		
Type	Alpha		
Input	<p>Selection:</p> <p>REVENUE</p> <ul style="list-style-type: none"> Assessed contributions Voluntary core (un-earmarked) contributions <ul style="list-style-type: none"> Voluntary untied contributions In-kind untied contributions Voluntary non-core (earmarked) contributions <ul style="list-style-type: none"> UN inter-agency pooled funds Single-agency thematic funds. Revenue from global vertical funds Local resources Project/Programme specific contributions In-kind earmarked contributions Revenue from other activities 		
Definitions	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 revenue can be reported in the following sub-categories:	

Definitions	Revenue from other activities	Other revenue – specific to the UN entity	Revenue earned directly by the UN entity, including from investments, exchange gains etc.
		Other revenue – other UN entities	Revenue earned from services to/activities performed on behalf of other UN entities.
		Other revenue – external to UN	Revenue earned from services to/activities performed on behalf of governments and others outside the UN system.
Syntax	Alpha-numeric coding for each grant instrument		
Recommended Field Name	Revenue type		
Values	Revenue as reported in audited financial statements (Statement of Financial Performance)		
	Reported using the functional currency of the entity.		
	Consolidated figures will be converted to USD using the UNORE on the last day of the reporting period		
Period	Required: Annual		
Exceptions. Constraints and Exclusions	Not applicable		
Implementation guidance	Appendix 1		
Phase	Approved		
Approval Date	HLCM and UNSDG approval – Fall 2018		
Validation Date	Standard will be reviewed as required		
Data Steward	CEB Secretariat		

APPENDIX 1: USER GUIDANCE

1. Revenue from other activities:

Revenue from other activities have been broken down as follows:

- a) **Other revenue – specific to the UN entity** – This would relate to revenue earned directly by the UN entity, including interest and investment revenue, and foreign exchange gains.
- b) **Other revenue – other UN entities** – This would relate to revenue earned from services to/activities performed on behalf of UN entities, including:
 - *Fees from procurement services*
 - *Fees from management services*

Note: This category only relates to non-programme revenue received from other UN entities. This does not include funds received from UN entities for programme implementation. This is included in voluntary non-core contributions.
- c) **Other revenue – external to United Nations** – This would relate to revenue earned from exchange transactions for services to/activities performed on behalf of governments and others outside the UN system, including:

- *Sales from publications*
- *Fees from procurement services*
- *Fees from management services*

A 'No Contributor' code has been created in 2022 to be used when Other revenue is not linkable to a contributor, e.g foreign exchange gains or interest revenue.

2. Guidance on eliminations and the allocation of revenue to avoid double counting

Revenue flows are common between UN entities due to Joint Programming modalities and the reliance by one UN entity on another for programme implementation. Revenue flows also take place because of the services that one UN entity may perform for another UN entity. This could be in the form of administrative services, payroll services, procurement etc. As a result of these flows, revenue may be recorded by both the transferring and receiving entity.

In the consolidated reports prepared based on the submissions of UN entities to the UN system-wide financial data reporting, care must be taken to avoid the double counting of revenue. This is done in different ways depending on the grant financing instrument used.

A. Inter-UN eliminations carried out by the CEB Secretariat for revenue received from another UN entity as any of the following:

- assessed contributions received from other UN entity
- project/programme specific contribution
- other revenue – other UN entities; a separate sub-category has been introduced in the standard to identify these amounts.

When consolidating UN system-wide revenue data that has been submitted by UN organizations, the CEB Secretariat will apply the accounting practice of elimination and record amounts in the UN-system consolidated financial reports to remove the effects of inter-UN transactions. Each UN entity will be requested in its reporting to specify the revenue received from another UN entity, using the appropriate contributor code, as (a) an allocation from assessed contributions; (b) project/programme specific contribution; and (c) other revenue – other UN entities. These numbers will be used by the CEB for the inter-UN elimination.

B. Consistent reporting treatment of all contributions received by UN fund administrators for UN inter-agency pooled funds.

UN inter-agency pooled funds always operate as a pass-through mechanism, and include pass-through Joint Programmes (JPs), and Multi Donor Trust Funds (MDTFs). Organizations must only report revenue to the CEB Secretariat when the organization is acting as a fund implementer. Revenue from UN pooled funds that is received as a fund administrator and then transferred to another organization who will act as the fund implementer must not be reported. Revenue from UN pooled funds that is retained as a fee for the fund administrator's services, such as the Administrative Agent fee, is the only portion that needs to be reported, notably as other revenue – other UN entities.

3. Definition of a UN pooled fund

At its 26th meeting in June 2015, the Finance and Budget Network agreed on a definition of a UN pooled fund as follows:

"A UN inter-agency pooled fund is a funding mechanism that has the three following characteristics:

- Fund design and administration:** The pooled fund is designed to support a clearly defined programmatic purpose and results framework through contributions - usually received from more than one contributor - that are co-mingled, not earmarked to a specific UN entity and held by a UN fund administrator.
- Joint Governance/Fund operations:** Decisions on project / programmatic allocations are made by a UN-led governance mechanism, taking into account the programmatic purpose and results framework of the fund.
- Fund implementation:** Fund implementation is (fully or largely) entrusted to UN entities that assume the programmatic and financial accountability for the resources received."

Examples of UN inter-agency pooled funds

- Global Pooled Funds: CERF (administered by OCHA), and Peacebuilding Fund and Spotlight Initiative (administered by MPTF Office)
- Country-Based Pooled Funds: Yemen Humanitarian Fund (administered by OCHA), and Sudan Humanitarian Fund (administered by MPTF Office)
- Other Country Funds: Albania SDG Acceleration Fund II; Tanzania One UN Fund (administered by MPTF Office)
- UNSDG Joint Programmes (administered by various UN organizations, including FAO, ILO, IOM, MPTF Office, UNFPA, UNICEF, UN Women and WFP).

4. Definition of a Global vertical fund

Global vertical funds focus 'vertically' on specific themes but are not directly administered by a UN entity and do not have a UN lead role in the fund allocation process. They are a form of pooled funding where the UN's role is solely as a fund implementer and funding received is earmarked to particular projects.

Examples of global vertical funds

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

5. Alignment with OECD

The CEB Grant Financing Instruments have been aligned to OECD co-operation modalities as follows:

CEB Data Standard	OECD Co-operation modality – Type of Aid
Assessed Contributions	B02 – Core contributions to multilateral institutions
Voluntary core (un-earmarked) contributions Voluntary untied contributions In-kind untied contributions	B02 - Core contributions to multilateral institutions
Voluntary non-core (earmarked) contributions	
UN inter-agency pooled funds	B031 – Contributions to multi-donor/multi-entity funding mechanisms
Single-agency thematic funds	B032 - Contributions to multi-donor/single-entity funding mechanisms
Revenue from global vertical funds	C01 – Project- type interventions

CEB Data Standard	OECD Co-operation modality – Type of Aid
Local resources	N/A
Project/Programme specific contributions –	B032 (Contributions to multi-donor/single-entity funding mechanisms) ¹² + country code (for country funds); C01 (Project-type interventions for tightly earmarked)
In-kind earmarked contributions	B032 + country code (for country funds); C01 (Project-type interventions); D01 (Donor country personnel); D02 (Other technical assistance)
Revenue from other activities	N/A

Moreover, the CEB Secretariat in cooperation with the MPTF Office provides OECD every year with an updated list of the UN inter-agency pooled funds and the UN thematic funds, for sharing with its members. The latest lists updated up to December 2021 can be found [here](#).

APPENDIX 2: FREQUENTLY ASKED QUESTIONS

1. How do we ensure that the same revenue is not reported by more than one entity?

By adhering to the above-mentioned “Guidance on eliminations and the allocation of revenue to avoid double counting”, we can substantially reduce and hopefully eliminate the risk of double-counting. This will ensure that inter-agency transfers are not taken into account in UN system-wide reporting, thus avoiding an inflated overall UN-system revenue figure.

2. What happens if entities cannot allocate all revenue to the identified revenue types?

If an entity cannot currently break down its revenue from contributions into the defined categories, it needs to indicate so in its roadmap and from there plan on how to obtain this information in the future, and ideally from the UN entity’s ERP system. Regarding revenue from UN inter-agency pooled funds, this information is also captured in the UN Pooled Fund database coordinated by the MPTF Office. Hence, for UN system-wide reporting, the data on cash contributions received for UN pooled funds and transfers made to a UN entity from UN pooled funds, derived from the consolidated reporting of UN fund administrators on contributions received and transfers made in a given calendar year, can be used to supplement the reporting by organizations.

3. Do grant instruments get allocated to the regional/ country level?

No, at this stage there is no requirement to map grant instruments to the regional/country level. However, the data cube strategy for 2022-2025 foresees that at a later stage the expenses against the SDGs at global/regional/country level will be reported to the CEB using a breakdown of expenses against core resources, non-core resources and other resources.

4. Do grant instruments get allocated to an SDG?

No, at this stage there is no requirement to map grant instruments to SDGs. However, the data cube strategy for 2022-2025 foresees that at a later stage the expenses against the SDGs at global/regional/country level will be reported to the CEB using a breakdown of expenses against core resources, non-core resources and other resources.

5. What is the relation between the ‘earmarked contribution’ list of instruments and the wording of ‘softly earmarked’ and ‘tightly earmarked’ included in the GA resolution on the UNDS repositioning of 31 May 2018?

This data standard does not include, as of now, a definition of softly and tightly earmarked. The UNSDG has prepared and recently updated its [Operational Guidance for the Coordination Levy](#), which builds on the definitions in this data standard and in the standard on UN functions. However, it does not, as of now, include a definition of ‘tightly earmarked’.

6. What is the impact of different applications of IPSAS 23: Revenue from non-exchange transactions amongst the UN system entities and how does this impact reporting?

This is an area that the data cube project cannot influence. It is noted and acknowledged that revenue policies are applied differently. However, reliance can still be made on the IPSAS revenue information submitted as each entity has applied these policies based on the interpretation of the standard and the specific nature of their entity. It is understood that timing differences may exist due to the application of the IPSAS revenue standard in different ways.

12 OECD uses the B032 code also for some programmes that are named “trust funds” in the UN-system financial context and have a separate OECD-DAC channel code, and that are not classified by the UN system as either “UN inter-agency pooled fund” or “UN single-agency thematic funds”.

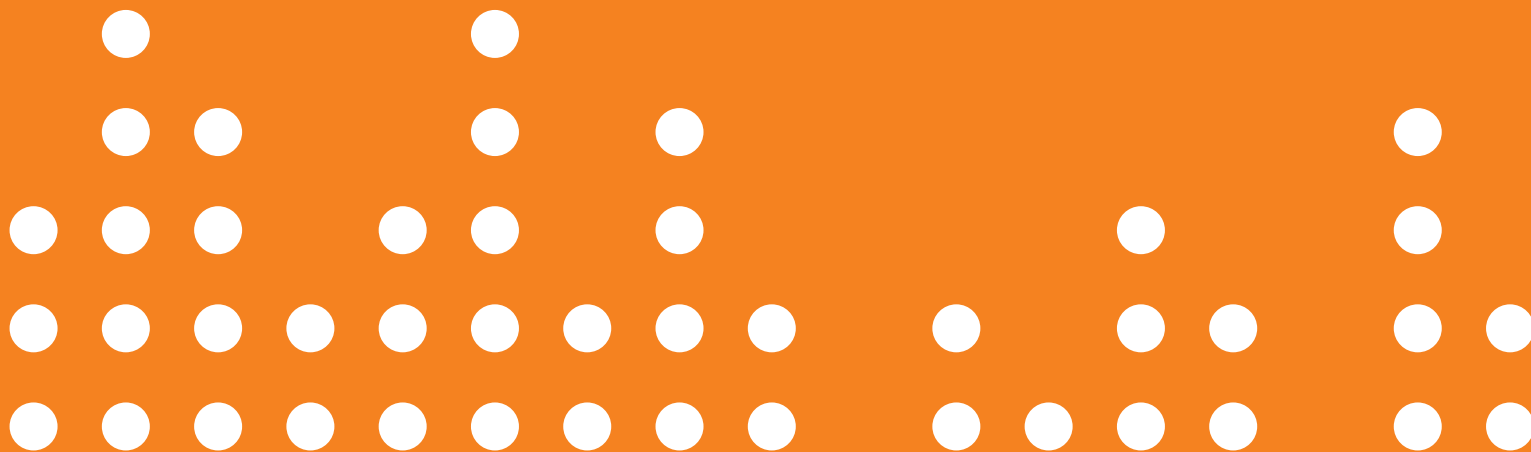




SYSTEM-WIDE FINANCIAL DATA REPORTING STANDARD V SUSTAINABLE DEVELOPMENT GOALS

The objective of this document is to prescribe the standard data requirements for UN system-wide financial data reporting exercises. It is part of a package of UN financial data standards

This standard introduces a common UN methodology and format for tracking the contribution of UN activities to the 2030 Agenda for Sustainable Development. The standard defines the manner in which UN financial information must be reported against the 17 Sustainable Development Goals (SDGs) and the 169 SDG targets, as well as provides guidance for the allocation of expenses. This standard is also meant to ensure that UN entities will report in a similar manner on their support to the SDGs to IATI and OECD-DAC.



STANDARD	
Name	Sustainable Development Goals (SDGs)
Description	Financial information to be attributed to the SDG Goals and/or targets as a measure of the contribution of each UN entity towards the achievement of the SDG agenda.
Type	<p>Alpha-Numeric</p> <ul style="list-style-type: none"> SDG Goal Number SDG Target Number <p>Activities will be marked with the number of the SDG target or goal to which the activity is contributing.</p>
Input	Select from list of SDG Goals and Targets at SustainableDevelopment.un.org
Syntax	<ul style="list-style-type: none"> 17 SDG Goals 169 SDG Targets Non-SDG
Recommended Field Name	<ul style="list-style-type: none"> SDG Goals SDG Targets <p>The official list of SDG Goals and Targets will be used.</p>
Values	<p>Multiple entries will be allowed (maximum of 10)</p> <p>Expenses as presented in the Financial Statements. (Statement of Financial Performance)</p> <p>Reported in functional currency of the entity.</p> <p>Consolidated figures will be converted to USD using the UNORE on the last day of the reporting period</p> <p>Non-SDG code is to allow entities to report expenses that are not aligned to SDG Goals</p>
Period	Required: Annual
Exceptions. Constraints and Exclusions	<p>This standard requires that expenses are reported on an accrual basis, aligned with the Statement of Financial Performance. If an entity deems that it would be more appropriate to report expenditure on a budgetary basis, an exception may be elected to report on this basis if the following principles are met:</p> <ul style="list-style-type: none"> The reported total expenditure must reconcile with the entity's total expenditure reported in the financial statements. The reported expenditure must cover the entity's full operations Reporting on this basis would be required in order to maintain consistency with the entity's donor reporting The entity must consistently report under this standard using the same basis each period, and inform the CEB Secretariat should they change from expenditure on a budgetary basis to accrual basis. <p>A provision for this exception is made in recognition of the different business models and financial frameworks of UN system organizations, to allow organizations to report on the most appropriate basis and ensure that reporting under these standards remains consistent with other corporate external reporting.</p> <p>There was a transitional period for full implementation of this standard until 31 December 2021. This standard has become mandatory from 1 January 2022 for reporting on 2021 data.</p>
Implementation guidance	Appendix 2
Phase	Approved
Approval Date	HLCM and UNSDG approval – Fall 2018
Validation Date	Standard will be reviewed as required, in the first quarter of the calendar year.
Data Steward	CEB Secretariat

APPENDIX 1: USER GUIDANCE

1. Report against SDG Goals or SDG Targets

Information will be recorded by activity/outcome and reported at the SDG goal or target level. While reporting at the SDG target level is strongly recommended, it is recognized that some entities may have expenses that can only be allocated directly to a Goal and not necessarily a target, and in such cases, reporting at the SDG goal level is possible.

2. Report 'one to one' or 'one to many'

The data standard allows an activity/outcome to be linked to more than one and up to 10 SDG targets. This enables UN entities to account for the multi-sectorial nature of many UN activities and allows improved precision and granularity of the financial information. It also permits UN entities that want to do so to mirror in their system the SDG targets assigned to non-core contributions by organisations reporting to OECD-DAC.

Even though the linking to up to 10 targets is allowed, UN entities are encouraged to reflect on the maximum number of SDG targets they want to use in their financial reporting, with a recommendation to link activities / financial flows to no more than 3-4 SDG goals to reduce fragmentation.

3. Add up to no more than 100%

Expenses will be attributed in such a way that no more than 100% of the entity's total expenses are attributed to the SDG Goals or Targets. Even though an outcome or activity may be linked to more than one goal or target, entities will need to establish a methodology for allocating expenses so that the total allocation does not exceed 100% of the total expenses.

APPENDIX 2: FREQUENTLY ASKED QUESTIONS

1. How does this SDG standard for the UN system reporting compare to the existing SDG data standards as approved by IATI and OECD-DAC?

IATI

IATI introduced the SDG Goals and Targets and Indicators in the IATI code lists in 2015: <http://reference.iatistandard.org/203/codelists/SectorVocabulary/>

IATI Standard (version 2.02) was released in December 2015 and it included an enhancement that enables any IATI publisher to link any intervention in their operational portfolio to the relevant Sustainable Development Goal(s) (SDG) that the intervention is contributing to.

The enhancement to the IATI Standard was implemented via the addition of the following codes to the [Sector vocabulary](#) codelist. The following new sector vocabulary codes were added:

- Code 7 for SDG Goals
- Code 8 for SDG Targets
- Code 9 for SDG Indicators

Organisations can link an activity to multiple (there is no restriction on the number) SDG Goals, Targets and Indicators, but a percentage under each category is required.

OECD

OECD approved [an SDG focus field for the CRS data base](#) in July 2018. Key characteristics:

- Reporting will be voluntary
- The field will include the SDG target that the activity is aiming to support. Reporting at the goal level is allowed for a transitional period.
- Multiple entries will be allowed (up to 10)
- The official list of SDG targets will be used and its eventual revisions
- Activities will be marked with the number of the SDG target to which the activity is contributing.

2. Is this standard mandatory for all UN organizations?

Yes, it is mandatory.

3. What should a UN entity do if it has expenses that are not linkable to SDG targets?

A non-SDG code has been introduced in the 2022 CEB Statistics in recognition that some organizations may have programming expenses that do not align with the SDGs. This will enable all entities to report against this standard, and allow for total expenses to be reported against this standard and reconciled to the other standards.

4. How can a UN entity link its financial flows 'one to many' to SDG goals or targets without double counting expenses?

Flows of expenses can be linked as one to one or one to many, but the total must not exceed 100%.

If an entity links financial flows 'one to many', it would be at the discretion of the entity to determine a methodology for allocation of expenses across multiple SDG targets. Possible examples of such methodologies could be equally allocating across the multiple SDG targets (so one third each in the case of three SDG targets), or – if a UN entity has the capacity to do so – on a pro-rata basis based on the underlying programmatic framework for which the expenses was incurred.

Another option could be tagging expenses in ERPs with one primary purpose tag and one or more secondary purpose tags. The total of primary tags should not exceed 100%, but there would be no such limit for secondary tags.

As mentioned in the user guidance, it is recommended that entities link activities to no more than 3-4 SDG goals to reduce fragmentation.

5. Can a UN entity link its financial flows in such a way that the total flow is more than what is reported in its financial statements?

All information must be reported so that it amounts to a maximum of 100% of total reported expenses.

6. Will expenses against the SDGs also need to be reported against geographical location or at an overall entity level?

Expenses against SDGs will be reported at an overall entity level. In the 2022 CEB Statistics the option has been introduced for entities to report to the CEB on SDG goals and targets at a geographical level.

For reporting to IATI, UN entities would report on linkage to the SDGs at the activity level. For reporting in UN INFO, an initiative coordinated by UNDCO, UN country teams are linking the United Nations Sustainable Development Cooperation Framework outputs reflected in the Common Budgetary Frameworks to multiple (i.e. up to three) SDG targets.

7. What should a UN entity do if it has not aligned its systems to link financial flows against the SDGs?

This standard had a transitional period for full implementation until 31 December 2021, to allow entities time, where necessary, to configure their systems to extract financial flows aligned to the SDGs. As of 1 January 2022, reporting against this standard becomes mandatory for 2021 data.

If entities have programmatic expenses that do not align to the SDGs, the non-SDG code should be used to report these expenses against this standard.

8. Will entities have the option for results reporting at Outcome or Activity level to SDG Goal or Target?

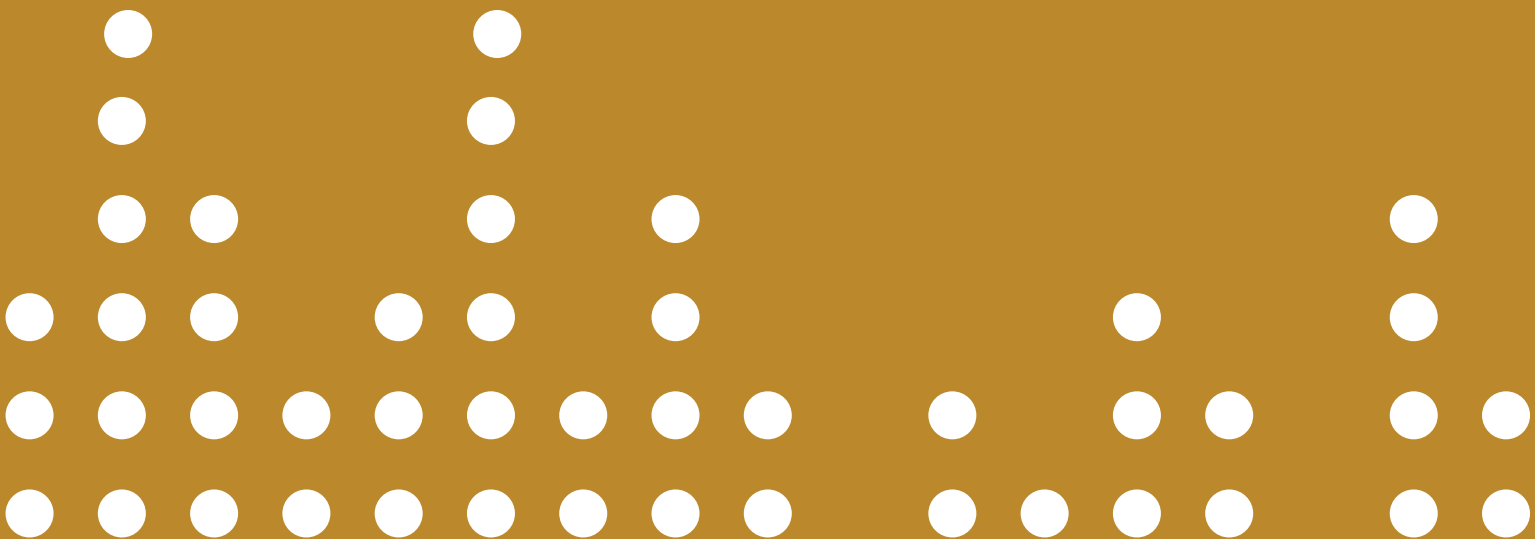
Yes, the data standards leave it open to the UN entity to decide how they want to map the financial flows in support of their strategic results framework (outcomes / activities) to the SDG goals and targets. Moreover, the standards are only concerned with reporting on financial flows, and not on reporting on actual programmatic results.



SYSTEM-WIDE FINANCIAL DATA REPORTING STANDARD VI REVENUE BY CONTRIBUTOR

The objective of this document is to prescribe the standard data requirements for UN system-wide financial data reporting exercises. It is part of a package of UN financial data standards.

This standard provides guidance on reporting contributions received by contributor (donor).



STANDARD

Name	Reporting on revenue by contributor
Description	The standard defines the format and coding to be used to report revenue by contributor (donor)
Type	Alpha
Input	<p>Selection:</p> <p>a. Contributor type¹³</p> <ul style="list-style-type: none"> • Government • NGO • Public Private Partnership • Multilateral (this includes International Financial Institutions, global vertical funds, UN organizations and transfers from UN inter-agency pooled funds) • Foundation • Private Sector • Academic, Training and Research • Other: <ul style="list-style-type: none"> ◦ European Union (EU) ◦ Other Contributor • No Contributor <p>b. Contributor identifier</p> <p>Funding to be reported by contributor by populating contributor codes and names.</p> <p>For government contributors it is required to use the 2-letter ISO Code (Appendix 2 of Standard III).</p> <p><i>Further, for those contributors that feature on the standardised contributor code list, it is advised to use the prescribed contributor types and contributor identifier.</i></p>
Definitions	<p><u>List by Contributor type¹⁴</u></p> <ul style="list-style-type: none"> • <u>Government</u> Includes: <ul style="list-style-type: none"> ◦ Local Government - Any local (sub national) government organisation in either contributor or recipient country. ◦ Other Public Sector – Any other public sector organization falling within the government • <u>NGO</u> Non-governmental organizations that can include: <ul style="list-style-type: none"> ◦ International NGO - An international non-governmental organization (INGO) is international in scope and has outposts around the world to deal with specific issues in many countries. ◦ National NGO – A non-government organization with a scope to deal with specific issues in a particular country. ◦ Regional NGO - A non-government organization with a scope to deal with specific issues in a particular region. ◦ Partner Country based NGO - NGOs not based in an aid recipient country and carrying out operations in one or more aid recipient countries. • <u>Public Private Partnership</u> – A public–private partnership (PPP, 3P or P3) is a cooperative arrangement between two or more public and private sectors, typically of a long-term nature. • <u>Multilateral</u> - Multilateral organizations are formed by three or more nations to work on issues that are relevant to each of them, and include UN organizations and International Financial Institutions • <u>Foundation</u> - A foundation is a non-governmental entity that is established as a nonprofit corporation or a charitable trust, with a principal purpose of making grants to unrelated organizations, institutions, or individuals for scientific, educational, cultural, religious, or other charitable purposes. This broad definition encompasses two foundation types: private foundations and grantmaking public charities. • <u>Private Sector</u> – The private sector is the part of the economy, sometimes referred to as the citizen sector, which is run by private individuals or groups, usually as a means of enterprise for profit, and is not controlled by the State. • <u>Academic, Training and Research</u> - contributions from institutions whose main purpose is academic, training and research • <u>Other:</u> <ul style="list-style-type: none"> ◦ European Union (EU) – contributions received from the European Union institutions ◦ Other Contributor - where a contributor does not fall within any of the categories listed above, the contributor can be allocated to this category. • <u>No Contributor</u> – to be used only when (Other) revenue cannot be allocated to a contributor e.g foreign exchange gains or interest revenue.

Syntax	Alpha-numeric coding for each contributor
Recommended Field Name	Contributor
Values	Revenue per contributor as reported in financial statements (Statement of Financial Performance) Reported using the functional currency of the entity. Consolidated figures will be translated to USD using the UNORE on the last day of the reporting period.
Period	Required: Annual
Exceptions, Constraints and Exclusions	Not applicable
Implementation guidance	Appendix 1
Phase	Approved
Approval Date	HLCM and UNSDG approval – Fall 2018
Validation Date	Standard will be reviewed as required
Data Steward	CEB Secretariat

APPENDIX 1: USER GUIDANCE

1. Contributor Type

Entities must categorize contributors by type. The contributor types used are aligned with those used in the IATI standard, although IATI contains a more granular breakdown of government, NGO and private sector types.

Entities such as International Financial Institutions, global vertical funds, UN organizations and transfers from UN inter-agency pooled funds should be included under the “Multilateral” category, which is consistent with the categorization of these entities under the IATI standard. The African Union should also be classified here (note that this is a 2021 correction from what was in the original data standards).

The “Other” category has in 2021 been broken down into two categories. One with a separate contributor type: Other – EU; and a contributor type: Other – Other Contributor. The “Other Contributor Type” is to be used only in cases where an entity cannot allocate a contributor to the already defined contributor type categories. A No Contributor code has been created in 2022 to be used when Other revenue is not linkable to a contributor.

2. Contributor identifier

For government contributors it is required that the 2 letter ISO Country Code be used¹⁵. A list of these have been included in Appendix 2 of Standard III on pages 28-29.

Steps have been taken in creating a standardized CEB contributor list for the most important other contributor types, using official names and acronyms (where applicable), to assist UN entities in the uploading of contributor information. This list includes both CEB contributor identifiers and a pre-defined mapping of contributors to contributor type. The list will be updated on an annual basis.

Entities are requested to always use the CEB codes and pre-defined contributor types for contributors that feature on the standardized CEB contributor list. They can continue to enter a contributor name and code if the contributor is not included in the pre-defined list.

3. Revenue amounts

Entities will report the revenue received on an accrual basis as reported in the Financial Statements and in accordance with each entity's revenue recognition accounting policy.

13 Aligned to IATI Organization type: <http://reference.iatistandard.org/203/codelists/OrganisationType/>

14 Aligned to IATI Organization type: <http://reference.iatistandard.org/203/codelists/OrganisationType/>

15 As used by IATI: <http://reference.iatistandard.org/203/codelists/Country/>

APPENDIX 2: FREQUENTLY ASKED QUESTIONS

1. How was the standardized CEB contributor-type list formulated?

The CEB has started the exercise of creating a standardized CEB contributor-type list, which will be updated on an annual basis. The purpose of the list is to provide entities with standard CEB names and CEB codes for contributors and a prepopulated mapping to contributor types, thereby enhancing the data quality of the contributor information, and reducing the workload for both UN entities reporting to the CEB as well as the CEB Secretariat itself.

The list has been formulated based on the existing CEB contributor list, and taking into account the contributors used by UN entities in the 2019 reporting on Financial Statistics. The initial focus has been on the contributors in the 'Multilateral', 'Foundations' and 'Other – EC'. The standard contributor names and codes have, where possible, been derived from the contributors' own websites, combined with an effort to harmonise the code lists with IATI and OECD, where this was possible and made sense. Moreover, when two-letter contributor codes would be the same as the two-letter country code, the two-letter code has been combined with two digits. Thus, the Adaptation Fund – which uses the abbreviation AF which is the same as the two-letter code for Afghanistan – received the code AF10. Efforts are ongoing to expand this list yearly. Guidance on how the contributor list can be used can be found in the User Guide.

2. How do we calculate the total contributions received from a given contributor in a given year for the UN, e.g. for the ranking of the top ten Member States in terms of overall contributions?

This is calculated by adding all the revenue reported under this standard, and then adding in the contributions in cash received per contributor for UN inter-agency pooled funds, provided these pooled fund contributions are not yet reported in the audited financial statements of the UN fund administrator.

REVISION HISTORY

Edition: March 2022 with changes compared to the March 2021 version

STANDARD I

Technology Bank has been included under the reporting entity of the UN Secretariat

Appendix 5: Frequently Asked Questions

Question 4 – includes points (C) on the TOSSD Channel codes and point (D) on the IATI organization Identifiers.

Question 9 – updated with current reporting entities

STANDARD II

Removed Optional Quarterly and Monthly Reporting

Appendix 1: User Guidance

Point 2 – has been updated with the current numbers of Resident Coordinators

Point 3 - includes details on the FBN Working Group on Operating Costs

Appendix 2: Frequently Asked Questions

Question 3 – includes updated information on the Coordination Levy Operational Guidance

Question 4 – includes a link to the Sector Vocabulary for the UN System Functions now integrated in the IATI code lists.

Appendix 3: List of countries covered by Resident Coordinators
New (8) Multi-Country Office of Micronesia included with updates in the list of the countries covered by this Office:

- Kiribati (8)
- Marshall Islands (8)
- Micronesia (Federated States of) (8)
- Nauru (8)
- Palau (8)

STANDARD III

Removed Optional Quarterly and Monthly Reporting

This standard is mandatory from 1 January 2022 on 2021 data.

STANDARD IV

Removed Optional Quarterly and Monthly Reporting

Appendix 1 – User Guidance

Point 3 – includes updated examples of UN inter-agency pooled funds

Point 4 – includes information and link to the UN inter-agency pooled funds and UN thematic funds on the OECD-DAC website.

Appendix 2 – Frequently Asked Questions

Questions 3 and 4 – includes comments on possible future reporting of grant instruments against global/regional/country level and SDGs

STANDARD V

Introduced new 'Non-SDG' code to allow entities to report expenses that are not aligned to SDGs

Removed Null Value Reporting

Removed Optional Quarterly and Monthly Reporting

This standard is mandatory from 1 January 2022 on 2021 data.

Appendix 2 – Frequently Asked Questions

Question 2 – reflects that standard is mandatory

Question 3 – (previously Question 5) includes guidance on the non-SDG code

Question 7 – reflects that the standard is mandatory from 1 January 2022 for 2021 data

STANDARD VI

Removed Optional Quarterly and Monthly Reporting

Introduced a 'No-Contributor' code to be used only when (Other) revenue cannot be allocated to a contributor.

Removed Value 2: Contributions in cash received per contributor for UN inter agency pooled funds, provided not yet reported in audited financial statements.

Appendix 2 – Frequently Asked Questions

Question 1 – Included further guidance on the CEB contributor list

The United Nations Sustainable Development Group (UNSDG) unites the 37 UN entities that play a role in development. The UNSDG is chaired by the Deputy Secretary-General, on behalf of the UN Secretary-General, and the Development Coordination Office (DCO) serves as the Secretariat of the Group.

The UNSDG provides guidelines, procedures, tools and strategic direction to the UN's development programmes and operations undertaken by UN Country Teams at country level and Regional Collaborative Platforms at regional level. The UNSDG supports the Resident Coordinator system in key areas of system-wide importance, including planning, programming, policy formulation, business operations, communications, results reporting, data, evaluation, accountability, funding, partnerships and leadership – all in support of government efforts to achieve the Sustainable Development Goals. The UNSDG also aims to ensure coherence and consistency in processes and policies across UN Funds and Programmes, Specialized Agencies and departments and offices with regards to their programmes and operations, and to strengthen accountability and transparency to Member States for the collective efforts of the UN development system.

For more information unsdg.un.org

The UN System Chief Executives Board for Coordination (CEB) is the longest-standing and highest-level coordination forum of the United Nations system. The CEB comprises 31 Executive Heads of the United Nations and its Funds and Programmes, the Specialized Agencies, including the Bretton Woods Institutions (The World Bank and IMF), and Related Organizations.

The CEB provides broad guidance, coordination and strategic direction for the system as a whole in the areas under the responsibility of executive heads, and carries out its role through two high-level committees: the High-Level Committee on Programmes (HLCP) and the High-Level Committee on Management (HLCM). The HLCM, comprised of senior most administrative and operational managers from the member organizations of the United Nations system, is responsible for fostering business innovation, promoting management reform and ensuring coordination in administrative areas across the UN System. In its work, HLCM is supported by five Technical Networks in the areas of finance & budget, human resources, digitalization and technology, procurement and safety and security. The Networks bring together the most senior staff in the respective functional areas.

For further information or queries,
please contact <https://unsceb.org/form/contact>