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

UNITED NATIONS
SUSTAINABLE
DEVELOPMENT
GROUP

UNITED NATIONS SYSTEM
Chief Executives Board for Coordination
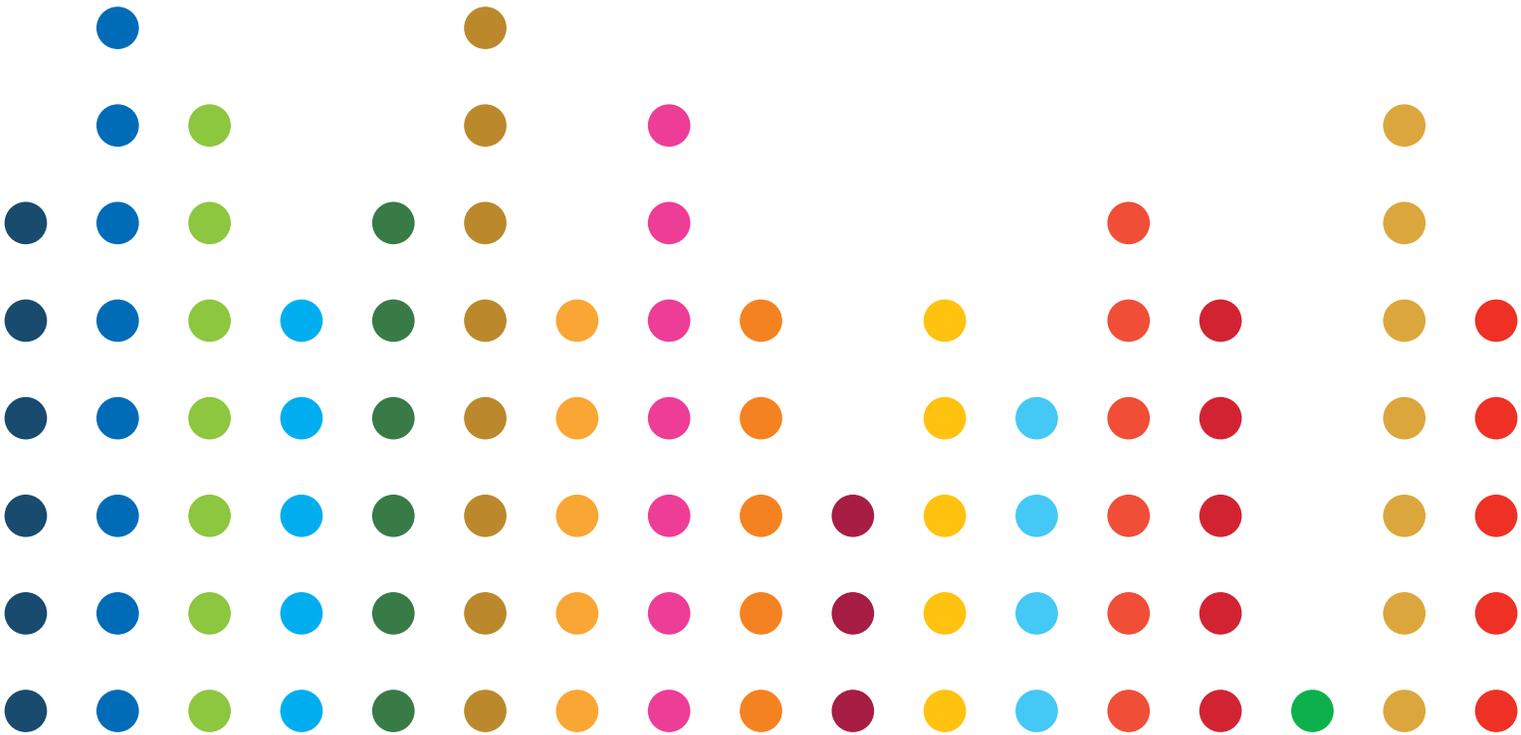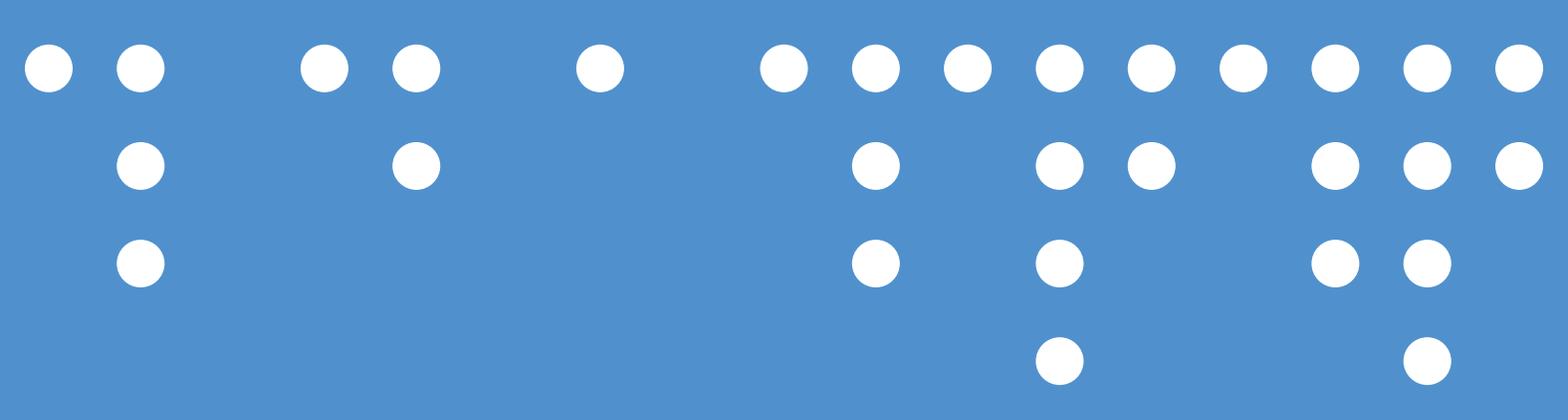HIGH-LEVEL COMMITTEE ON MANAGEMENT
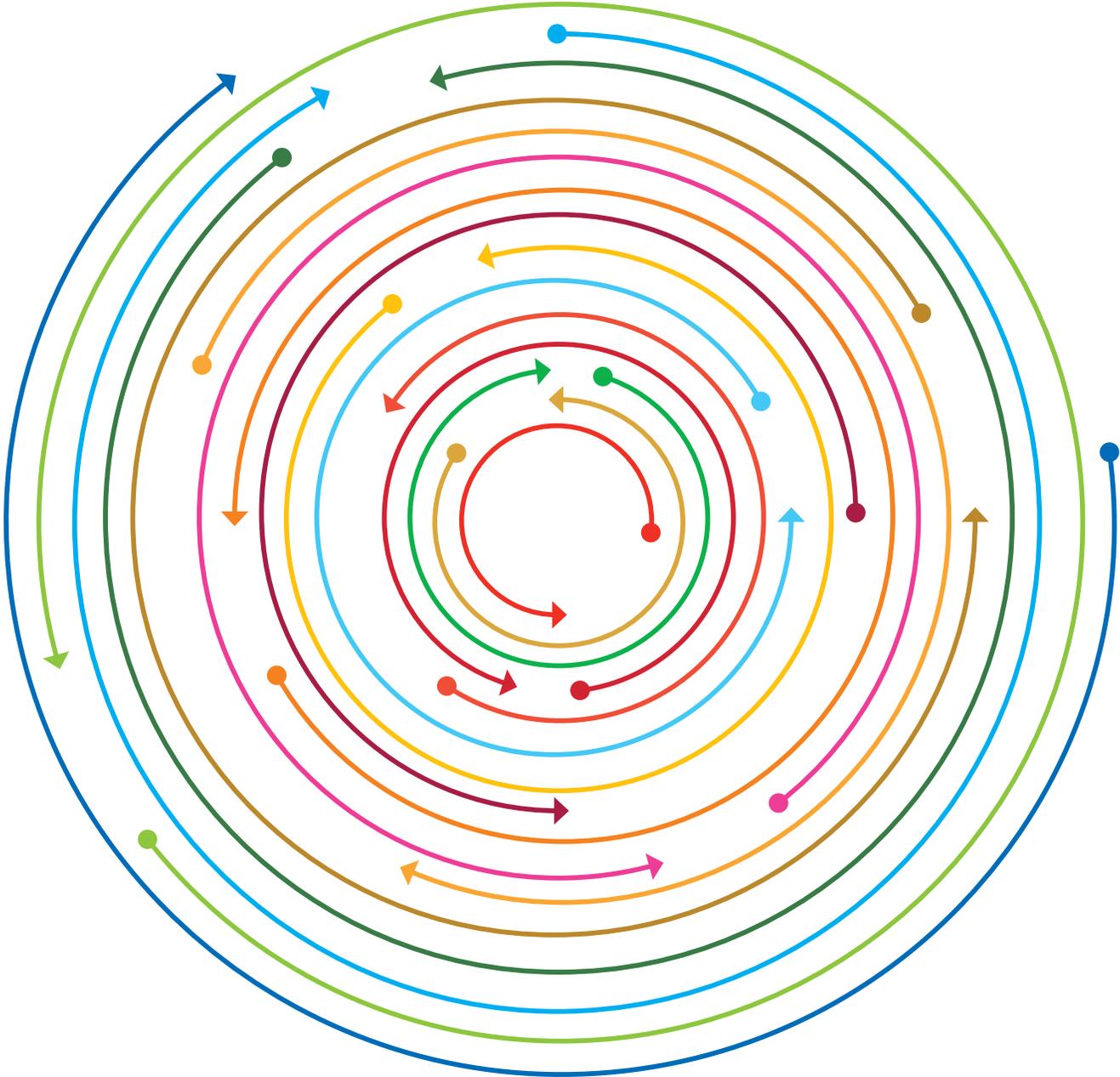
This document has been approved through the United Nations Sustainable Development Group (UNSDG) and High-Level Committee on Management (HLCM) and applies to all member entities within the UNSDG and the HLCM and their respective working mechanisms. The approval of this document is based on consensus among UNSDG and HLCM members and provisions apply to all of their respective members that are listed in the UN entities data standard on pages 6 and 7 in this document.

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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 HLCM[1] and UNSDG in October and November 2018, respectively. This edition of the standards is dated January 2019.
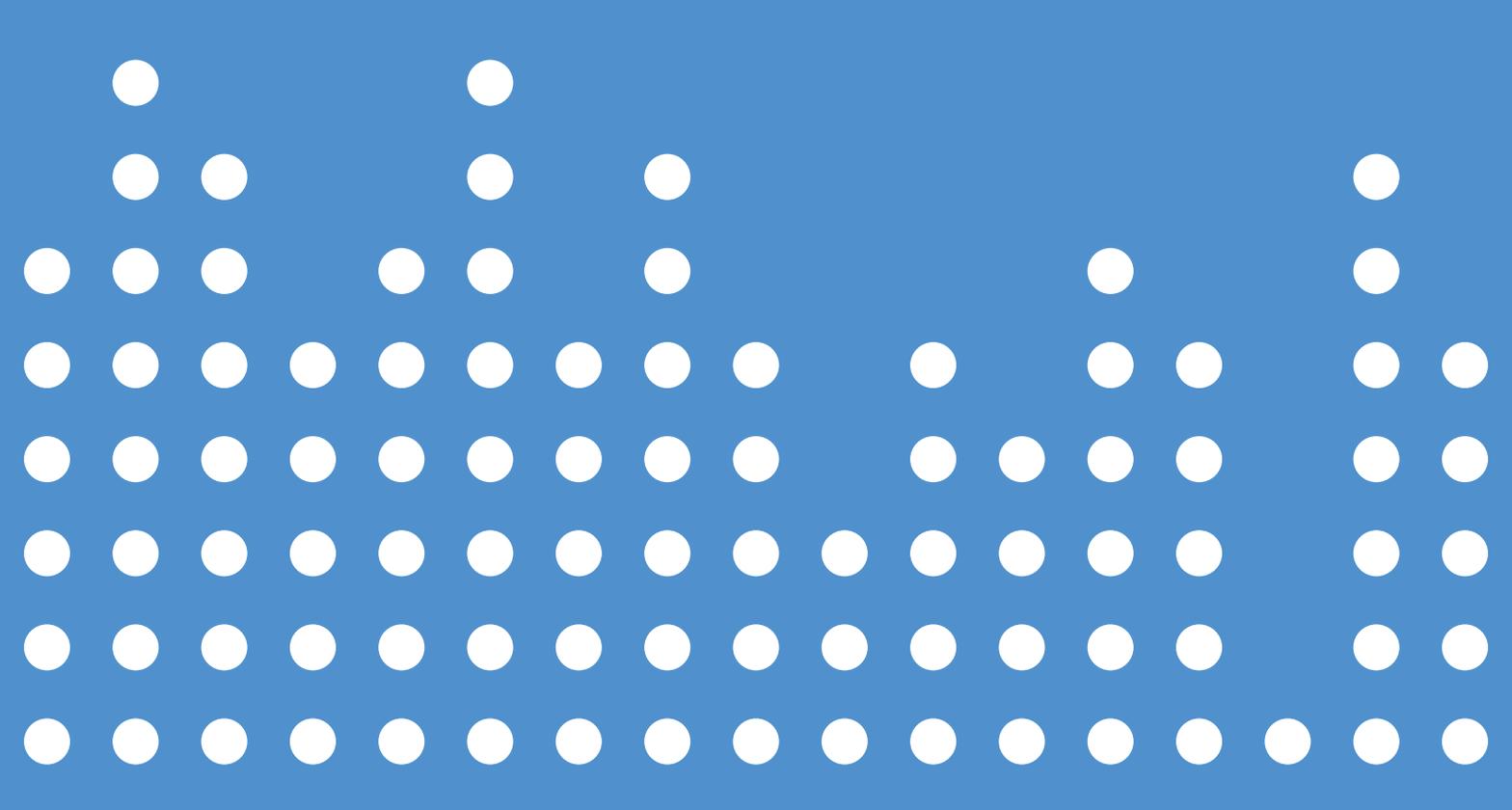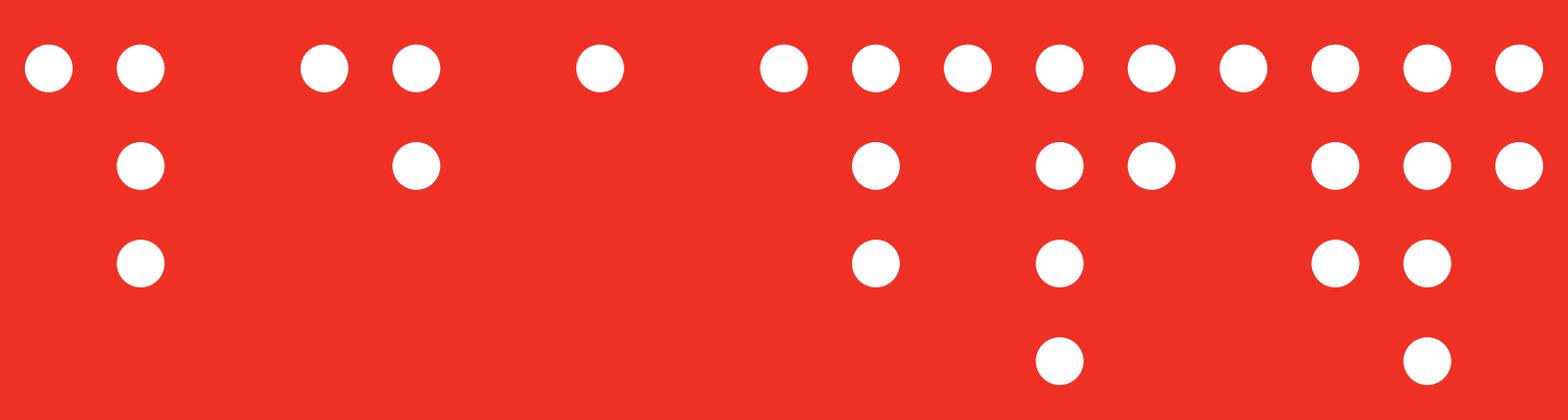
UN DATA STANDARD						
	UN System entity	UN System Function	Geographic Location	UN financing instrument	SDGs[2]	Contributor
Effective date	1 Jan 2019 (For reporting of 2018 FY data onwards)	1 Jan 2019 (For reporting of 2018 FY data onwards)	1 Jan 2019 (For reporting of 2018 FY data onwards)	1 Jan 2019 (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)
Transitionary 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   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 to a region or country
4   Not mandatory for those entities that do not align their programmes with the SDGs

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 (Maximum 9 characters)
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	ISA	International Seabed Authority
11	ITC	International Trade Centre
12	ITLOS	International Tribunal for the Law of the Sea
13	ITU	International Telecommunication Union
14	OPCW	Organization for the Prohibition of Chemical Weapons
15	PAHO	Pan American Health Organization
16	UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
17	UN-HABITAT	United National Human Settlements Programme
18	UNAIDS	The Joint United Nations Programme on HIV/AIDS
19	UNCDF	United Nations Capital Development Fund
20	UNCTAD[5]	United Nations Conference on Trade and Development
21	UNDP	United Nations Development Programme
22	UNV[6]	United Nations Volunteers
23	UNEP	United Nations Environment Programme
24	UNESCO	United National Educational, Scientific and Cultural Organization
25	UNFCCC	United Nations Framework Convention on Climate Change
26	UNFPA	United Nations Population Fund
27	UNHCR	United Nations High Commissioner for Refugees
28	UNICEF	United Nations Children's Fund
29	UNIDIR[5]	United Nations Institute for Disarmament Research
30	UNIDO	United Nations Industrial Development Organization
31	UNITAR	United Nations Institute for Training and Research
32	UN Secretariat	United Nations Secretariat, including those UN Secretariat offices not specifically mentioned below
33	DESA[5]	Department of Economic and Social Affairs
34	DGACM[5]	Department of General Assembly and Conference Manatgement

UN SYSTEM ENTITIES

35	DGC[5]	Department of Global Communications
36	DMSPC[5]	Department of Management Strategy, Policy and Compliance, including UNOG, UNOV and UNON
37	DOS[5]	Department of Operational Support
38	DPO[5]	Department of Peace Operations
39	DPPA[5]	Department of Political and Peacebuilding Affairs
40	DSS[5]	Department of Safety and Security
41	OCHA[5]	Office for the Coordination of Humanitarian Affairs
42	OHCHR[5]	Office of the United Nations High Commissioner for Human Rights
43	UNISDR[5]	United Nations Office for Disaster Risk Reduction
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	UNODC	United Nations Office on Drugs and Crime
50	UNICRI[7]	United Nations Interregional Crime and Justice Research Institute
51	UNOPS	United Nations Office for Project Services
52	UNRISD	United Nations Research Institute for Social Development
53	UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
54	UNSSC	United Nations System Staff College
55	UNU	United Nations University
56	UNWTO	United Nations World Tourism Organization
57	UPU	Universal Postal Union
58	WFP	World Food Programme
59	WHO	World Health Organization
60	UNITAID	Global health initiative that is working with partners to end the world's tuberculosis, HIV/AIDS, malaria and hepatitis C epidemics.
61	IARC	International Agency for Research on Cancer
62	WIPO	World Intellectual Property Organization
63	WMO	World Meteorological Organization
64	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 January 2019). 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 the exceptions listed below. In addition, and following consultations with UN entities, some additional entities that fall under the umbrella of those 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 IATI using unique IATI Organisation Identifier. The UN entity is aligned where possible to the ODA eligible international organisation, used as OECD-DAC Channel Code.

3. 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.

4. 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 refected in the 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.

5. 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.

6. 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.

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

All UN entities apart from IARC, ISA, ITLOS, OPCW and UNITAID are participating in the 2018 CEB financial data collection exercise. IARC, ISA, ITLOS, OPCW and UNITAID will be invited to participate in the 2019 CEB financial data collection exercise.

8. 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 UN Volunteers. Appendix 1 includes footnotes for the affected entities.

9. 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.
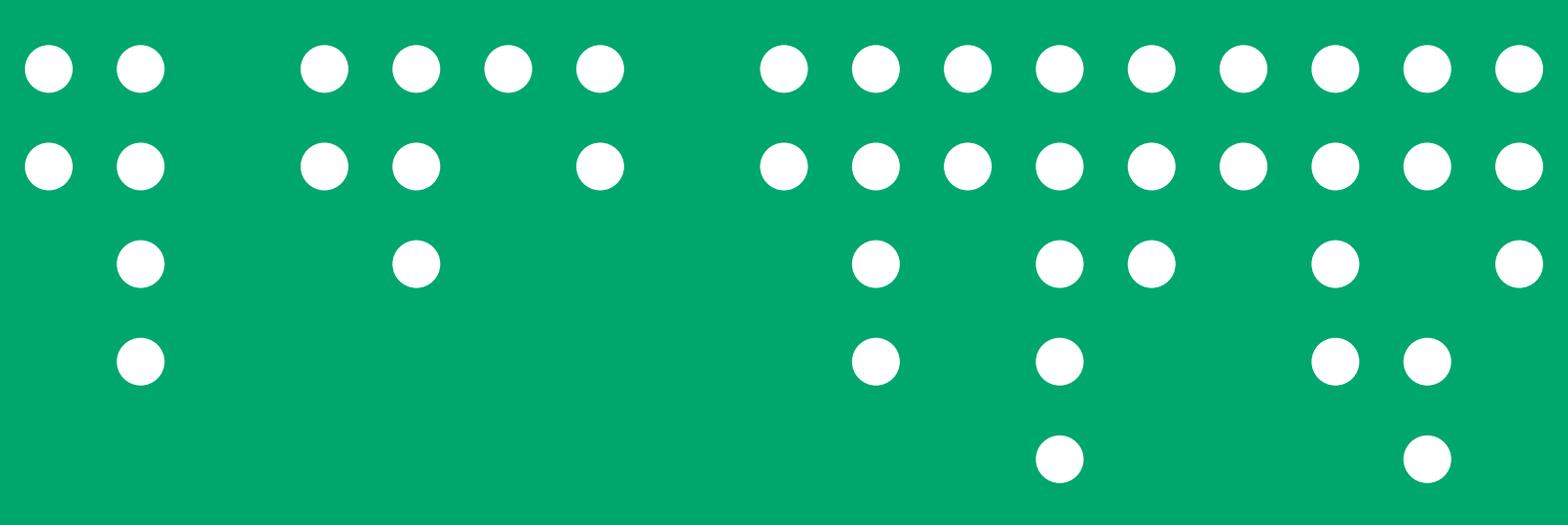
SYSTEM-WIDE FINANCIAL DATA REPORTING STANDARD II
UN SYSTEM FUNCTION

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: • Development assistance • Humanitarian assistance • Peace operations • Global Agenda and Specialized Assistance ◦ *Option to separately disclose operating costs within each of the above four functions*

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

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 (calendar year and/or month)
Period	Required: Annual Optional: Quarterly Optional: Monthly
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: • 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

APPENDIX 1: USER GUIDANCE

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). 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 approved[8] 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.

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 Specialised 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.

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8   CEB/2015/HLCM/FB/16 and CEB/2015/HLCM/FB/5

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

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

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

DAC 5 CODE	CRS CODE	DESCRIPTION	Mapped to UN System Function
150		**Government & Civil Society**	Development
151		**Government & Civil Society-general**	Development
	15110	Public sector policy and administrative management	Development
	15111	Public finance management	Development
	15112	Decentralisation and support to subnational government	Development
	15113	Anti-corruption organisations and institutions	Development
	15114	Domestic revenue mobilisation	Development
	15130	Legal and judicial development	Development
	15150	Democratic participation and civil society	Development
	15151	Elections	Development
	15152	Legislatures and political parties	Development
	15153	Media and free flow of information	Development
	15160	Human rights	Development
	15170	Women's equality organisations and institutions	Development
	15180	Ending violence against women and girls	Development
	15190	Facilitation of orderly, safe, regular and responsible migration and mobility	Development
152		**Conflict, Peace & Security**	Development
	15210	Security system management and reform	Development
	15220	Civilian peace-building, conflict prevention and resolution	Development
	15230	Participation in international peacekeeping operations	Peacekeeping
	15240	Reintegration and SALW control	Development
	15250	Removal of land mines and explosive remnants of war	Development
	15261	Child soldiers (prevention and demobilisation)	Development
160		**Other Social Infrastructure & Services**	Development
	16010	Social/welfare services	Development
	16020	Employment policy and administrative management	Development
	16030	Housing policy and administrative management	Development
	16040	Low-cost housing	Development
	16050	Multisector aid for basic social services	Development
	16061	Culture and recreation	Development
	16062	Statistical capacity building	Development
	16063	Narcotics control	Development
	16064	Social mitigation of HIV/AIDS	Development
210		**Transport & Storage**	Development
	21010	Transport policy and administrative management	Development
	21020	Road transport	Development
	21030	Rail transport	Development
	21040	Water transport	Development
	21050	Air transport	Development
	21061	Storage	Development
	21081	Education and training in transport and storage	Development
220		**Communications**	Development
	22010	Communications policy and administrative management	Development
	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

DAC 5 CODE	CRS CODE	DESCRIPTION	Mapped to UN System Function
	23210	Energy generation, renewable sources - multiple technologies	Development
	23220	Hydro-electric power plants	Development
	23230	Solar energy	Development
	23240	Wind energy	Development
	23250	Marine energy	Development
	23260	Geothermal energy	Development
	23270	Biofuel-fired power plants	Development
233		**Energy generation, non-renewable sources**	Development
	23310	Energy generation, non-renewable sources, unspecified	Development
	23320	Coal-fired electric power plants	Development
	23330	Oil-fired electric power plants	Development
	23340	Natural gas-fired electric power plants	Development
	23350	Fossil fuel electric power plants with carbon capture and storage (CCS)	Development
	23360	Non-renewable waste-fired electric power plants	Development
234		**Hybrid energy plants**	Development
	23410	Hybrid energy electric power plants	Development
235		**Nuclear energy plants**	Development
	23510	Nuclear energy electric power plants	Development
236		**Energy distribution**	Development
	23610	Heat plants	Development
	23620	District heating and cooling	Development
	23630	Electric power transmission and distribution	Development
	23640	Gas distribution	Development
240		**Banking & Financial Services**	Development
	24010	Financial policy and administrative management	Development
	24020	Monetary institutions	Development
	24030	Formal sector financial intermediaries	Development
	24040	Informal/semi-formal financial intermediaries	Development
	24050	Remittance facilitation, promotion and optimisation	Development
	24081	Education/training in banking and financial services	Development
250		**Business & Other Services**	Development
	25010	Business support services and institutions	Development
	25020	Privatisation	Development
310		**Agriculture, Forestry, Fishing**	Development
311		**Agriculture**	Development
	31110	Agricultural policy and administrative management	Development
	31120	Agricultural development	Development
	31130	Agricultural land resources	Development
	31140	Agricultural water resources	Development
	31150	Agricultural inputs	Development
	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

DAC 5 CODE	CRS CODE	DESCRIPTION	Mapped to UN System Function
312		**Forestry**	Development
	31210	Forestry policy and administrative management	Development
	31220	Forestry development	Development
	31261	Fuelwood/charcoal	Development
	31281	Forestry education/training	Development
	31282	Forestry research	Development
	31291	Forestry services	Development
313		**Fishing**	Development
	31310	Fishing policy and administrative management	Development
	31320	Fishery development	Development
	31381	Fishery education/training	Development
	31382	Fishery research	Development
	31391	Fishery services	Development
320		**Industry, Mining, Construction**	Development
321		**Industry**	Development
	32110	Industrial policy and administrative management	Development
	32120	Industrial development	Development
	32130	Small and medium-sized enterprises (SME) development	Development
	32140	Cottage industries and handicraft	Development
	32161	Agro-industries	Development
	32162	Forest industries	Development
	32163	Textiles, leather and substitutes	Development
	32164	Chemicals	Development
	32165	Fertilizer plants	Development
	32166	Cement/lime/plaster	Development
	32167	Energy manufacturing	Development
	32168	Pharmaceutical production	Development
	32169	Basic metal industries	Development
	32170	Non-ferrous metal industries	Development
	32171	Engineering	Development
	32172	Transport equipment industry	Development
	32182	Technological research and development	Development
322		**Mineral Resources & Mining**	Development
	32210	Mineral/mining policy and administrative management	Development
	32220	Mineral prospection and exploration	Development
	32261	Coal	Development
	32262	Oil and gas	Development
	32263	Ferrous metals	Development
	32264	Nonferrous metals	Development
	32265	Precious metals/materials	Development
	32266	Industrial minerals	Development
	32267	Fertilizer minerals	Development
	32268	Offshore minerals	Development
323		**Construction**	Development
	32310	Construction policy and administrative management	Development
330			Development
331		**Trade Policies & Regulations**	Development
	33110	Trade policy and administrative management	Development
	33120	Trade facilitation	Development
	33130	Regional trade agreements (RTAs)	Development
	33140	Multilateral trade negotiations	Development
	33150	Trade-related adjustment	Development

DAC 5 CODE	CRS CODE	DESCRIPTION	Mapped to UN System Function
	33181	Trade education/training	Development
332		**Tourism**	Development
	33210	Tourism policy and administrative management	Development
410		**General Environment Protection**	Development
	41010	Environmental policy and administrative management	Development
	41020	Biosphere protection	Development
	41030	Bio-diversity	Development
	41040	Site preservation	Development
	41050	Flood prevention/control	Development
	41081	Environmental education/training	Development
	41082	Environmental research	Development
430		**Other Multisector**	Development
	43010	Multisector aid	Development
	43030	Urban development and management	Development
	43040	Rural development	Development
	43050	Non-agricultural alternative development	Development
	43081	Multisector education/training	Development
	43082	Research/scientific institutions	Development
510		**General Budget Support**	Development
	51010	General budget support-related aid	Development
520		**Developmental Food Aid/Food Security Assistance**	Development
	52010	Food aid/Food security programmes	Development
530		**Other Commodity Assistance**	Development
	53030	Import support (capital goods)	Development
	53040	Import support (commodities)	Development
600		**Action Relating to Debt**	Development
	60010	Action relating to debt	Development
	60020	Debt forgiveness	Development
	60030	Relief of multilateral debt	Development
	60040	Rescheduling and refinancing	Development
	60061	Debt for development swap	Development
	60062	Other debt swap	Development
	60063	Debt buy-back	Development
720		**Emergency Response**	Humanitarian
	72010	Material relief assistance and services	Humanitarian
	72040	Emergency food aid	Humanitarian
	72050	Relief co-ordination; protection and support services	Humanitarian
730		**Reconstruction Relief & Rehabilitation**	Humanitarian
	73010	Reconstruction relief and rehabilitation	Humanitarian
740		**Disaster Prevention & Preparedness**	Humanitarian
	74010	Disaster prevention and preparedness	Humanitarian
910		**Administrative Costs of Donors**	(allocate proportion)
	91010	Administrative costs (non-sector allocable)	(allocate proportion)
930		**Refugees in Donor Countries**	Humanitarian
	93010	Refugees in donor countries (non-sector allocable)	Humanitarian
998		**Unallocated / Unspecified**	Development/ Humanitarian/ 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

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. Will the definitions included in this data standard (including development assistance and programming countries) be 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 Transition Team working on the implementation of the 1% levy has been requested by the relevant task team under the UNSDG Strategic Financing Results Group to build on the definitions developed by the ad-hoc team in carrying out its work. Different elements that are covered in the data standards could be deemed useful when determining the applicability of the levy, including: the definitions for voluntary non-core (earmarked) contributions (linked to tightly earmarked non-core contributions), the definition of development assistance (and the demarcation with the other three functions), and the source of the contributions (programming versus non-programming countries)."

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 code are also part of the IATI standards.

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 not attributable to programming countries. Development Assistance includes (that part of) global and regional activities that are 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 Specialised Assistance category of function.

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

The "DAC List of ODA Recipients Effective for reporting on 2018, 2019 and 2020 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 22 countries and territories that are not on the DAC list of ODA recipients: Anguilla; Aruba; Bahrain; Barbados; Bahamas; Bermuda; Bonaire, Sint Eustatius and Saba; British Virgin Islands; Brunei Darussalam; Cayman Islands; Chile; Curacao; Kuwait; 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 RC in Mauritius
(2) Covered by the RC in Barbados
(3) Covered by RC in Trinidad and Tobago
(4) Covered by RC in Jamaica

(5) Covered by the RC in El Salvador
(6) Covered by the RC in Fiji
(7) Covered by the RC in Samoa
(8) Covered by the RC in Malaysia

AFRICA

Northern Africa	Middle Africa
Algeria	Angola
Egypt	Cameroon
Libya	Central African Republic
Morocco	Chad
South Sudan	Congo
Sudan	Democratic Republic of Congo
Tunisia	Equatorial Guinea
Eastern Africa	Gabon
Burundi	Sao Tome and Principe
Comoros	**Southern Africa**
Djibouti	Botswana
Eritrea	Eswatini
Ethiopia	Lesotho
Kenya	Namibia
Madagascar	South Africa
Malawi	**Western Africa**
Mauritius	Benin
Mozambique	Burkina Faso
Rwanda	Cabo Verde
Seychelles (1)	Côte d'Ivoire
Somalia	Gambia
Uganda	Ghana
United Republic of Tanzania	Guinea
Zambia	Guinea-Bissau
Zimbabwe	Liberia
	Mali
	Mauritania
	Niger
	Nigeria
	Senegal
	Sierra Leone
	Togo

AMERICAS

Latin America and the Caribbean	Latin America and the Caribbean
Caribbean	**Central America**
Anguilla	Belize (5)
Antigua and Barbuda (2)	Costa Rica
Aruba (3)	El Salvador
Bahamas (4)	Guatemala
Barbados	Honduras
British Virgin Islands (2)	Mexico
Cayman Islands (4)	Nicaragua
Cuba	Panama
Curaçao (3)	**South America**
Dominica (2)	Argentina
Dominican Republic	Bolivia (Plurinational State of)
Grenada (2)	Brazil
Haiti	Chile
Jamaica	Colombia
Montserrat (2)	Ecuador
Bonaire, Sint Eustatius and Saba (3)	Guyana
Saint Kitts and Nevis (2)	Paraguay
Saint Lucia (2)	Peru
Saint Vincent and the Grenadines (2)	Suriname (3)
Sint Maarten (Dutch part) (3)	Uruguay
Trinidad and Tobago	Venezuela (Bolivarian Republic of)
Turks and Caicos Islands (4)	
Northern America	
Bermuda (4)	

EUROPE

Eastern Europe
Belarus
Republic of Moldova
Ukraine
Northern Europe
Channel Islands

Southern Europe
Albania
Bosnia and Herzegovina
Montenegro
Serbia
The former Yugoslav Republic of Macedonia
Western Europe

OCEANIA

Australia and New Zealand
Melanesia
Fiji
Papua New Guinea
Solomon Islands (6)
Vanuatu (6)
Micronesia
Kiribati (6)
Marshall Islands (6)
Micronesia (Federated States of) (6)
Nauru (6)
Palau (6)

Polynesia
Cook Islands (7)
Niue (7)
Samoa
Tokelau (7)
Tonga (6)
Tuvalu (6)

Special
Kosovo*

ASIA

Central Asia
Kazakhstan
Kyrgyzstan
Tajikistan
Turkmenistan
Uzbekistan

Eastern Asia
China
Democratic People's Republic of Korea
Mongolia

South-eastern Asia
Brunei Darussalam (8)
Cambodia
Indonesia
Lao People's Democratic Republic
Malaysia
Myanmar
Philippines
Singapore (8)
Thailand
Timor-Leste
Viet Nam

Southern Asia
Afghanistan
Bangladesh
Bhutan
India
Iran (Islamic Republic of)
Maldives
Nepal
Pakistan
Sri Lanka

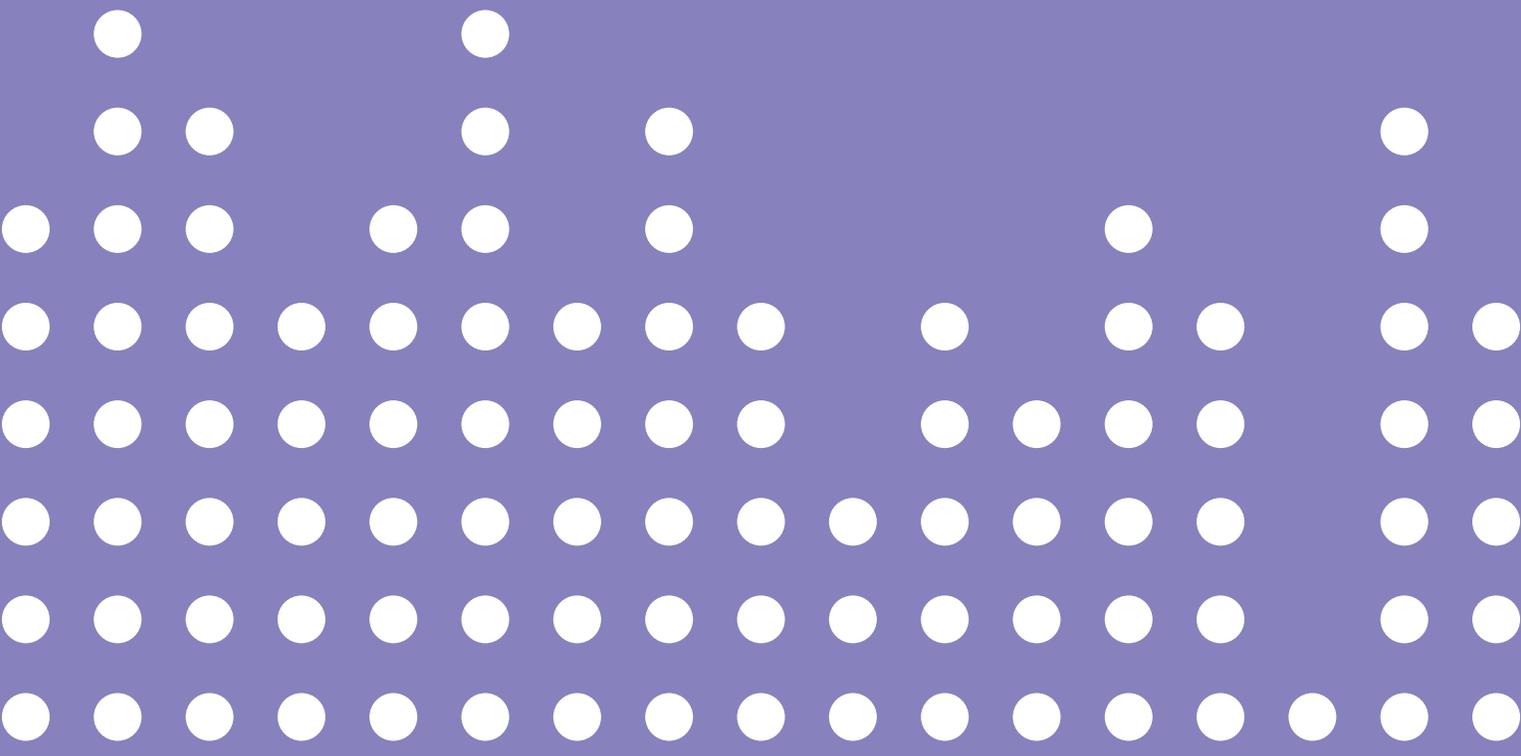| Western Asia |
| --- |
| Armenia |
| Azerbaijan |
| Bahrain |
| Georgia |
| Iraq |
| Jordan |
| Kuwait |
| Lebanon |
| Saudi Arabia |
| State of Palestine |
| Syrian Arab Republic |
| Turkey |
| United Arab Emirates |
| Yemen |

* As per Security Council resolution 1244
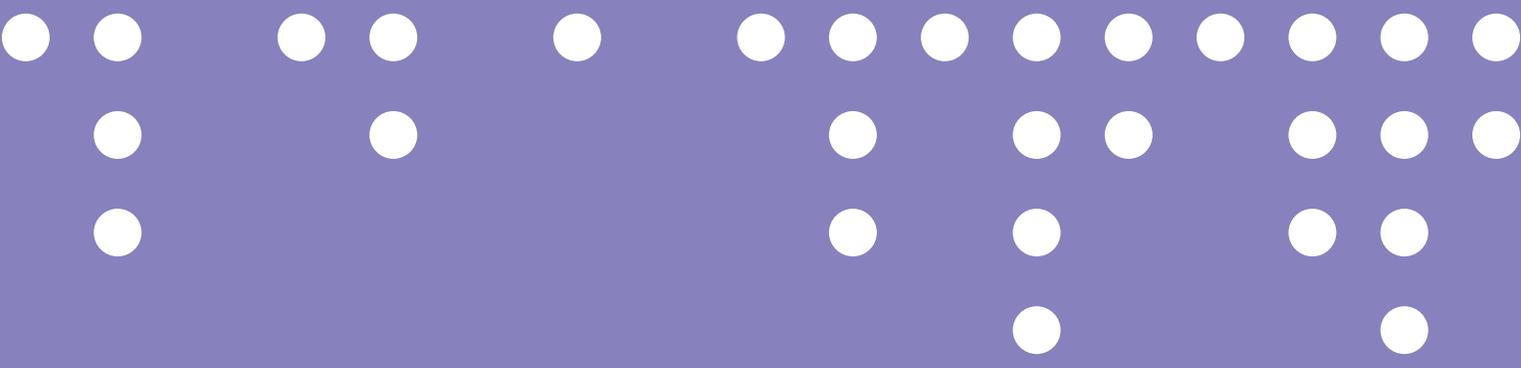
SYSTEM-WIDE FINANCIAL DATA REPORTING STANDARD III
GEOGRAPHIC LOCATION

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	Financial information to be attributed to global, regional, country or area level, where applicable. 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 and Interregional Field. Expenses to be allocated based on location of beneficiary. A transitionary period will be allowed where entities can report on location where expense was incurred.
Type	Alpha
Input	Select from list in Appendix 1 and Appendix 2
Syntax	• Country code (Two letter ISO code) • Independent territory code (Two letter ISO code) • Region code (UN specific list) • Global and Interregional code (G&I)
Recommended Field Name	Location
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 (calendar year and/or month)
Period	Required: Annual Optional: Quarterly Optional: Monthly

Exceptions. Constraints and Exclusions	1. Entities can report using the Global and Interregional code where it is not possible to allocate to a region or country.
	2. 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.
	3. 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:
	  • 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.
	
	There will be a transitory period for full implementation of this standard until 31 December 2021.

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

Global and Interregional (G&I)

AFRICA

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

AMERICAS

Latin America and the Caribbean
Caribbean
Anguilla
Antigua and Barbuda
Aruba
Bahamas
Barbados
Bonaire, Sint Eustatius and Saba
British Virgin Islands
Cayman Islands
Cuba
Curaçao
Dominica
Dominican Republic
Grenada
Guadeloupe
Haiti
Jamaica
Martinique
Montserrat
Puerto Rico
Saint Barthélemy
Saint Kitts and Nevis
Saint Lucia
Saint Martin (French Part)
Saint Vincent and the Grenadines
Sint Maarten (Dutch part)
Trinidad and Tobago
Turks and Caicos Islands
United States Virgin Islands
Northern America
Bermuda
Canada
Greenland
Saint Pierre and Miquelon
United States of America
Antarctica

Latin America and the Caribbean
Central America
Belize
Costa Rica
El Salvador
Guatemala
Honduras
Mexico
Nicaragua
Panama
South America
Argentina
Bolivia (Plurinational State of)
Bouvet Island
Brazil
Chile
Colombia
Ecuador
Falkland Islands (Malvinas)
French Guiana
Guyana
Paraguay
Peru
South Georgia and the South Sandwich Islands
Suriname
Uruguay
Venezuela (Bolivarian Republic of)

EUROPE

Eastern Europe
Belarus
Bulgaria
Czechia
Hungary
Poland
Republic of Moldova
Romania
Russian Federation
Slovakia
Ukraine
Northern Europe
Åland Islands
Channel Islands
Guernsey
Jersey
Sark
Denmark
Estonia
Faroe Islands
Finland
Iceland
Ireland
Isle of Man
Latvia
Lithuania
Norway
Svalbard and Jan Mayen Islands
Sweden
United Kingdom of Great Britain and Northern Ireland

Southern Europe
Albania
Andorra
Bosnia and Herzegovina
Croatia
Gibraltar
Greece
Holy See
Italy
Malta
Montenegro
Portugal
San Marino
Serbia
Slovenia
Spain
The former Yugoslav Republic of Macedonia
Western Europe
Austria
Belgium
France
Germany
Liechtenstein
Luxembourg
Monaco
Netherlands
Switzerland

OCEANIA

Australia and New Zealand
Australia
Christmas Island
Cocos (Keeling) Islands
Heard Island and McDonald Islands
New Zealand
Norfolk Island
Melanesia
Fiji
New Caledonia
Papua New Guinea
Solomon Islands
Vanuatu
Micronesia
Guam
Kiribati
Marshall Islands
Micronesia (Federated States of)
Nauru
Northern Mariana Islands
Palau
United States Minor Outlying Islands

Polynesia
American Samoa
Cook Islands
French Polynesia
Niue
Pitcairn
Samoa
Tokelau
Tonga
Tuvalu
Wallis and Futuna Islands

ASIA

Central Asia
Kazakhstan
Kyrgyzstan
Tajikistan
Turkmenistan
Uzbekistan
Eastern Asia
China
China, Hong Kong Special Administrative Region
China, Macao Special Administrative Region
Democratic People's Republic of Korea
Japan
Mongolia
Republic of Korea
South-eastern Asia
Brunei Darussalam
Cambodia
Indonesia
Lao People's Democratic Republic
Malaysia
Myanmar
Philippines
Singapore
Thailand
Timor-Leste
Viet Nam

Southern Asia
Afghanistan
Bangladesh
Bhutan
India
Iran (Islamic Republic of)
Maldives
Nepal
Pakistan
Sri Lanka
Western Asia
Armenia
Azerbaijan
Bahrain
Cyprus
Georgia
Iraq
Israel
Jordan
Kuwait
Lebanon
Oman
Qatar
Saudi Arabia
State of Palestine
Syrian Arab Republic
Turkey
United Arab Emirates
Yemen

APPENDIX 2: LIST OF COUNTRIES AND AREAS

COUNTRIES (Source: https://www.iso.org/obp/ui/#search)	
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 (the)	IO
Brunei Darussalam	BN
Bulgaria	BG
Burkina Faso	BF
Burundi	BI
Cabo Verde	CV
Cambodia	KH
Cameroon	CM
Canada	CA
Cayman Islands (the)	KY
Central African Republic (the)	CF
Chad	TD
Chile	CL
China	CN
Christmas Island	CX
Cocos (Keeling) Islands (the)	CC
Colombia	CO
Comoros (the)	KM
Congo (the Democratic Republic of the)	CD
Congo (the)	CG
Cook Islands (the)	CK
Costa Rica	CR
Côte d'Ivoire	CI
Croatia	HR
Cuba	CU
Curaçao	CW
Cyprus	CY
Czechia	CZ
Denmark	DK
Djibouti	DJ

Country	**Alpha-2 code**
Dominica	DM
Dominican Republic (the)	DO
Ecuador	EC
Egypt	EG
El Salvador	SV
Equatorial Guinea	GQ
Eritrea	ER
Estonia	EE
Eswatini	SZ
Ethiopia	ET
Falkland Islands (the) [Malvinas]	FK
Faroe Islands (the)	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	GF
French Polynesia	PF
French Southern Territories (the)	TF
Gabon	GA
Gambia (the)	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 (the)	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
Korea (the Democratic People's Republic of)	KP
Korea (the Republic of)	KR
Kuwait	KW
Kyrgyzstan	KG
Lao People's Democratic Republic (the)	LA
Latvia	LV
Lebanon	LB
Lesotho	LS
Liberia	LR

Country	Alpha-2 code
Libya	LY
Liechtenstein	LI
Lithuania	LT
Luxembourg	LU
Macao	MO
Macedonia (the former Yugoslav Republic of)	MK
Madagascar	MG
Malawi	MW
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Marshall Islands (the)	MH
Martinique	MQ
Mauritania	MR
Mauritius	MU
Mayotte	YT
Mexico	MX
Micronesia (Federated States of)	FM
Moldova (the Republic of)	MD
Monaco	MC
Mongolia	MN
Montenegro	ME
Montserrat	MS
Morocco	MA
Mozambique	MZ
Myanmar	MM
Namibia	NA
Nauru	NR
Nepal	NP
Netherlands (the)	NL
New Caledonia	NC
New Zealand	NZ
Nicaragua	NI
Niger (the)	NE
Nigeria	NG
Niue	NU
Norfolk Island	NF
Northern Mariana Islands (the)	MP
Norway	NO
Oman	OM
Pakistan	PK
Palau	PW
Palestine, State of	PS
Panama	PA
Papua New Guinea	PG
Paraguay	PY
Peru	PE
Philippines (the)	PH
Pitcairn	PN
Poland	PL
Portugal	PT
Puerto Rico	PR
Qatar	QA
Réunion	RE
Romania	RO
Russian Federation (the)	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

Country	Alpha-2 code
Samoa	WS
San Marino	SM
Sao Tome and Principe	ST
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 (the)	SD
Suriname	SR
Svalbard and Jan Mayen	SJ
Sweden	SE
Switzerland	CH
Syrian Arab Republic	SY
Taiwan (Province of China)	TW
Tajikistan	TJ
Tanzania, United Republic of	TZ
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 (the)	TC
Tuvalu	TV
Uganda	UG
Ukraine	UA
United Arab Emirates (the)	AE
United Kingdom of Great Britain and Northern Ireland (the)	GB
United States Minor Outlying Islands (the)	UM
United States of America (the)	US
Uruguay	UY
Uzbekistan	UZ
Vanuatu	VU
Venezuela (Bolivarian Republic of)	VE
Viet Nam	VN
Virgin Islands (British)	VG
Virgin Islands (U.S.)	VI
Wallis and Futuna	WF
Western Sahara*	EH
Yemen	YE
Zambia	ZM
Zimbabwe	ZW

1. Special
Kosovo[9]

9   As per Security Council resolution 1244.

APPENDIX 3: USER GUIDANCE

1. HQ Costs/Global Shared Service Centres

Costs must be allocated at the lowest level of granularity where possible. It is recommended that entities allocate to countries or regions where this is feasible, taking into account internal allocation methodology and system configurations. Where this may not be possible, entities can allocate HQ costs and Global Shared Service Centres to the Global and Interregional code.

2. Location of beneficiary vs location where expenses are incurred

All 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.

Transitionary period: As entities may not have systems and processes established to report expenses by beneficiary location, a transitionary period until 31 December 2021 will be allowed. During this time, expenses can be allocated based on where the expenses are incurred.

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

3. Global Programmes

Where entities implement Global Programmes that cannot be allocated to a country or region, these costs can be allocated to the Global and Interregional code.

APPENDIX 4: FREQUENTLY ASKED QUESTIONS

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 two letter ISO code.

**3. What is the methodology for allocating HQ costs to regions or countries?**

Where entities can allocate HQ costs to regions or countries, it will be up to the entity to establish a clearly defined policy to support this allocation.

4. What happens if entities cannot allocate HQ operating costs to a country or region?

Expenses that cannot be reliably and meaningfully attributed to a country can be reported using a regional code, if possible. If it is not possible to reliably and meaningfully attribute the expense to an individual region, the expense can be reported using the Global & Interregional code.

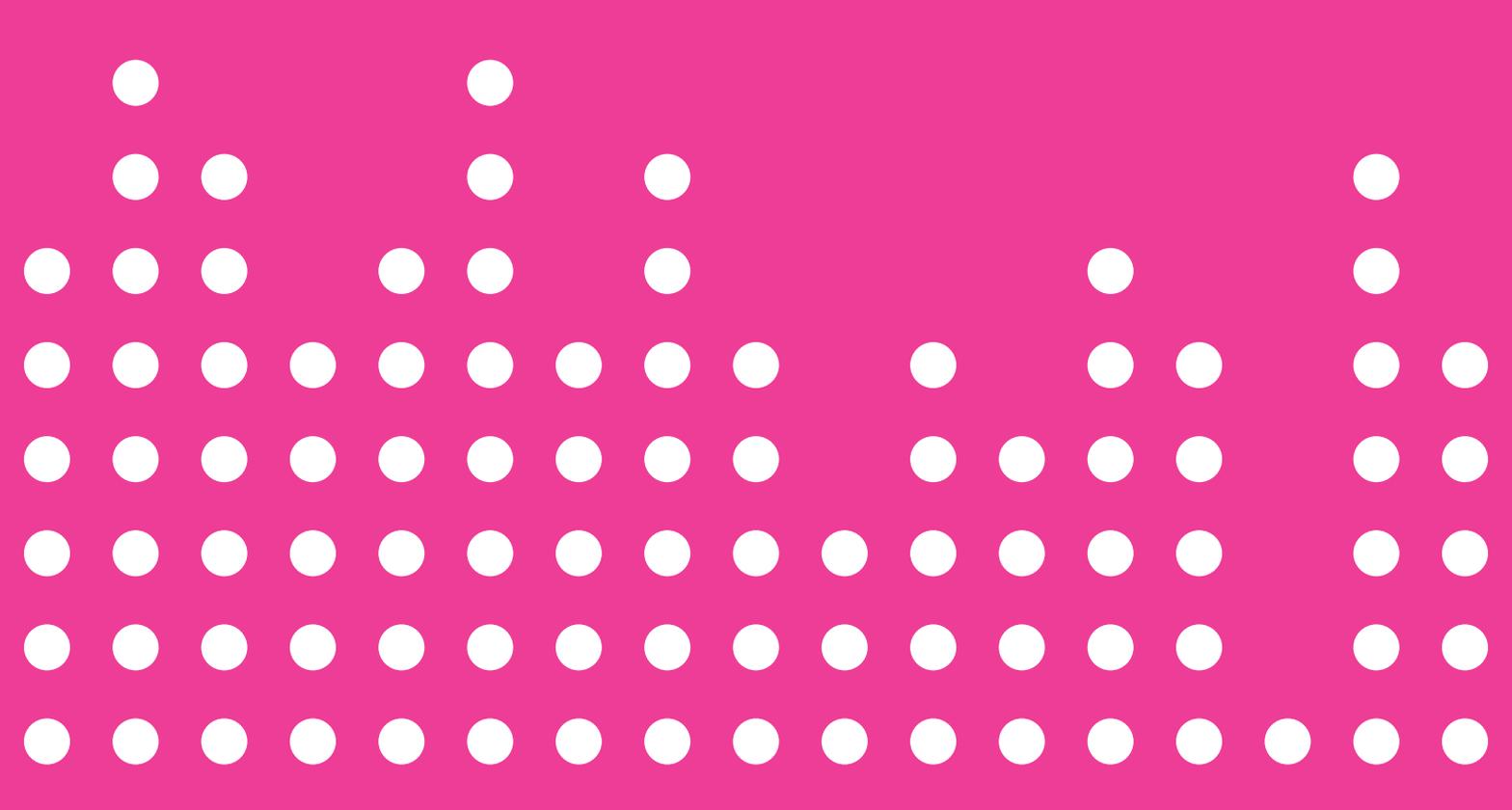**5. How should costs of Global Shares Service Centres be allocated?**

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 and Interregional code.
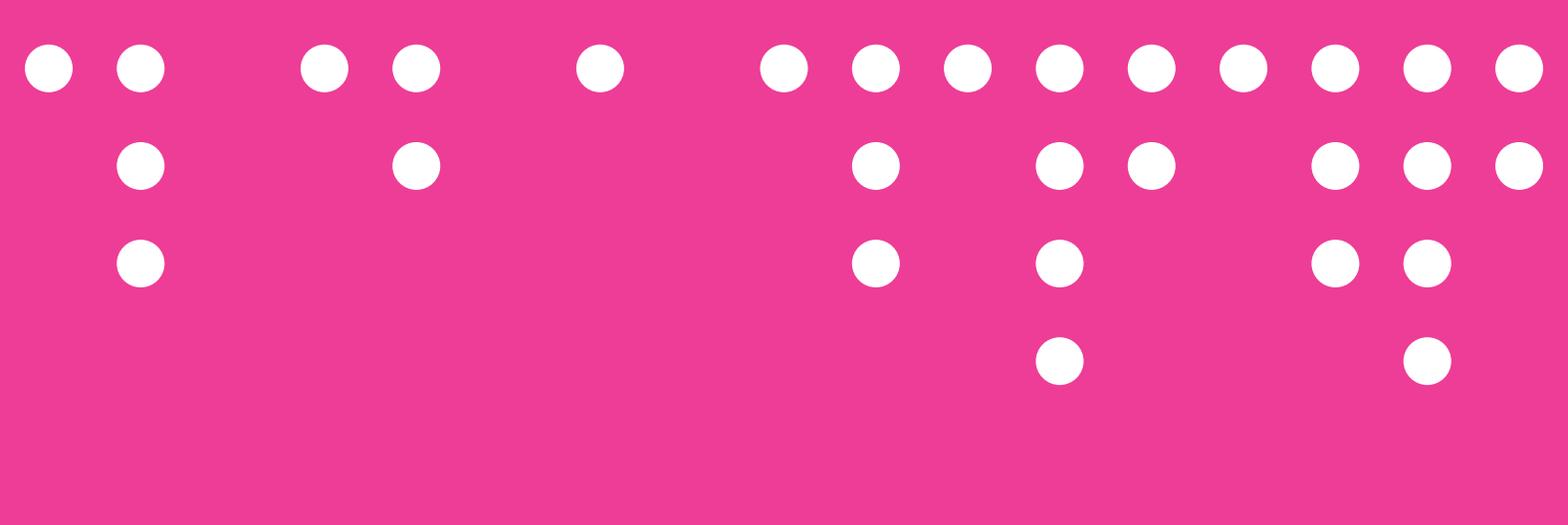
SYSTEM-WIDE FINANCIAL DATA REPORTING STANDARD IV
UN GRANT FINANCING INSTRUMENTS

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	Selection: REVENUE • Assessed contributions • Voluntary core (un-earmarked) contributions ○ Voluntary untied contributions ○ In-kind untied contributions • Voluntary non-core (earmarked) contributions ○ 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 can include investment revenue and exchange rate gains.	

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 (calendar year and/or month)
Period	Required: Annual Optional: Quarterly Optional: Monthly
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 relates to revenues that are not contributions. These would include, but are not limited to, the following:
- *Revenue from exchange transactions – sales, fees earned etc.*
- *Interest and investment income*
- *Foreign exchange gains*

2.   Guidance on eliminations and the allocation of revenue to avoid double counting
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:
   a.   **project/programme specific contributions**
   b.   **an allocation from assessed contributions**
   c.   **revenue from services provided by one UN entity to another UN entity.**

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 as an allocation from assessed contributions, and/or from project/programme specific contributions and/or revenue from other activities. 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), One Funds 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.

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:

1. 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.
2. 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.
3. 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
- UNDG Joint Programmes administered by various UN organizations (MPTF Office, UNICEF, UNFPA, UNWOMEN, ILO and others)
- UNDG MDTFs (including Delivering as One Funds) administered by the MPTF Office (and a few by other UN organizations)
- UN Secretary General Funds, such as Peacebuilding Fund and Ebola Response Fund
- UN Secretariat established UN MDTFs, such as the CHFs
- UN Secretariat administered UN Funds, such as CERF and others.

Note: Organizations must only report revenue 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 included under this revenue. This is important to avoid double counting of revenue across organizations.

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)
- Montreal Protocol Trust Fund
- Global Alliance for Vaccines and Immunization (GAVI)

5. Revenue from Other Activities

Revenue from other activities may include the following types of revenue:
- Sales from publications
- Interest revenue
- Foreign exchange gains
- Fees from procurement services/management services

APPENDIX 2: FREQUENTLY ASKED QUESTIONS

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

OECD-DAC uses the 'Type of Aid' field in its Creditor Reporting System (CRS) to reflect financing instruments. Two 'Types of Aid' are the most relevant, i.e. B02 for core contributions that are ODA-eligible, and B03 for all other contributions (i.e. earmarked) that are ODA-eligible.

B02   Core contributions to multilateral institutions
B03   Contributions to specific-purpose programmes and funds managed by international organisations (multilateral, INGO)

IATI uses the OECD-DAC standards and hence does not have a data standard with the level of granularity on UN grant financing instruments. This data standard, once adopted, will hence be used to obtain a non-embedded list in the IATI standard that can be used by UN entities in their publishing to IATI.

2. How does this UN standard compare to the existing revenue reporting requirements in the CEB Secretariat annual financial statistics exercise?

The revenue categories in this standard were incorporated into the CEB annual financial statistics exercise in 2016.

3. 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.

4. 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 UNDCO. 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.

5. 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. The regional/country level is covered under another financial data standard.

6. Do grant instruments get allocated to an SDG?

No, at this stage there is no requirement to map grant instruments to SDGs. The SDGs are covered under another financial data standard.

7. 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 a definition of softly and tightly earmarked. Once the Transition Team has prepared a definition, building on the definitions in this data standard, it will be provided annexed to this standard.

8. How will this data standard be used to calculate the 1% levy on tightly earmarked development funds?

This information is currently being prepared and, once completed by the Transition Team, will be provided as an annex to this standard.

9. 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.

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	Alpha-Numeric ◦ SDG Goal Number ◦ SDG Target Number Activities will be marked with the number of the SDG target or goal to which the activity is contributing.
Input	Select from list of SDG Goals and Targets at SustainableDevelopment.un.org
Syntax	◦ 17 SDG Goals ◦ 169 SDG Targets
Recommended Field Name	◦ SDG Goals ◦ SDG Targets The official list of SDG Goals and Targets will be used.
Values	Multiple entries will be allowed (maximum of 10) Expenses as presented in the Financial Statements (Statement of Financial Performance) Null value: Entities can report a null value if expenses are not linked to an SDG Goal/Target 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 (calendar year and/or month)
Period	Required: Annual Optional: Quarterly Optional: Monthly
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: • 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. **There will be a transitionary period for full implementation of this standard until 31 December 2021**
Implementation guidance	Appendix 1
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, Target 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 target 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?
In recognition that some organizations may have programmatic objectives that are not aligned with the SDGs, adoption of this standard is on a voluntary basis.

3. 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-rate 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.

4. 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.

5. What should a UN entity do if it has expenses that are not linkable to SDG targets?
It is not mandatory to report against SDG Goals/Targets if an entity has programming expenses that do not align to the SDGs. In such cases a null value can be reported.

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

As part of the initial phase of the data cube project, expenses against SDG targets will be reported at an overall entity level. The plan may include expenses to be reported to the CEB at a geographical level at a later stage. 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 and piloted in a number of countries in 2018, UN country teams are linking the UNDAF 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 has 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. There will likely be an onus on entities to submit this financial information within the planned transitionary period, as this UN commitment features in the proposals of the Secretary-General[10] in the context of the 2018 funding compact.

If entities do not have expenses that can be aligned to SDGs, they will not need to report those expenses and can report null vales as appropriate.

8. **How do we report at a system wide level against achievement of SDGs if some UN entities cannot provide this information?**

Information will be consolidated to the extent possible and where entitles have not as yet submitted information, all reporting will indicate as such, noting entities that have not reported.

9. **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.
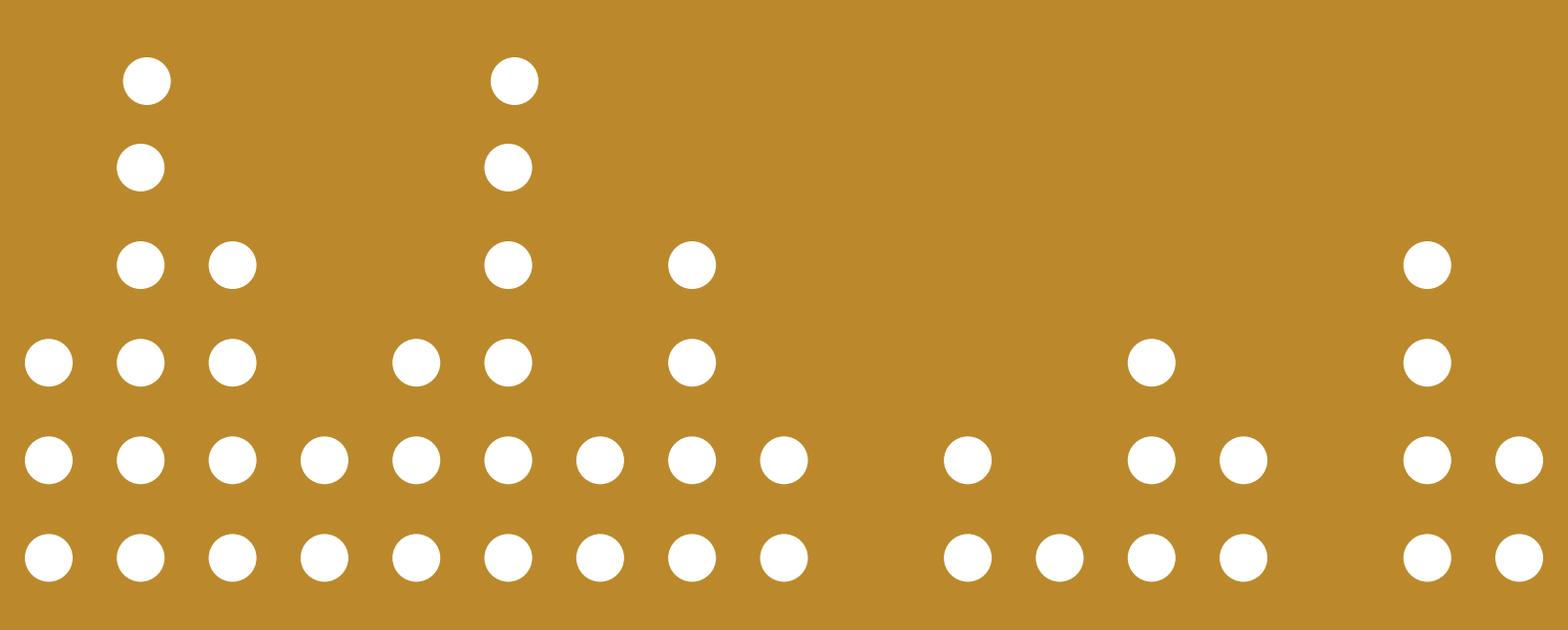
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10   http://undocs.org/A/72/684
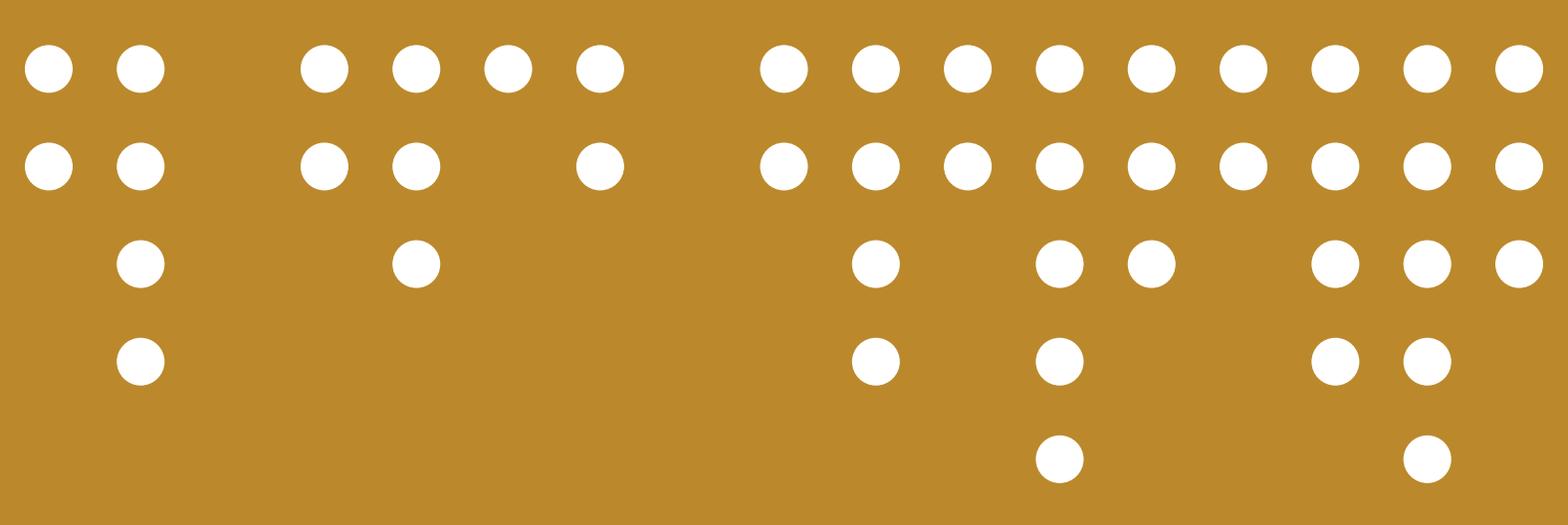
SYSTEM-WIDE FINANCIAL DATA REPORTING STANDARD VI
REPORTING ON REVENUE BY CONTRIBUTOR

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	Selection: **a.** Contributor type[11] • 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 (this includes European Commission, (EC), African Union (AU)) **b.** Contributor identifier Funding to be reported by contributor by populating contributor codes and names. For government contributors it is advised to use the 2-letter ISO Code (Appendix 2) (*Harmonized contributor code list – a plan is in place to formulate a harmonized contributor code list*)
Definitions	**c.** List by Contributor type[12] • Government Includes: ◦ 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 • NGO Non-governmental organizations that can include: ◦ 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. • Public Private Partnership - 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. • Multilateral - 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 • Foundation - 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. • Private Sector - 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. • Academic, Training and Research - contributions from institutions whose main purpose is academic, training and research' • Other – Including the European Commission (EC), African Union (AU)
Syntax	Alpha-numeric coding for each contributor
Recommended Field Name	Contributor

Values	Value 1: Revenue per contributor as reported in financial statements (Statement of Financial Performance) Value 2: Contributions in cash received per contributor for UN inter-agency pooled funds, provided not yet reported in audited financial statements[13]. 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 Optional: Quarterly Optional: Monthly
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 can be included under the "Multilateral" category, which is consistent with the categorization of these entities under the IATI standard. For the same reason of aligning with IATI, the European Commission should be included under 'Other'.

2. Contributor identifier

The plan is to formulate a harmonized contributor code listing which can be used by all entities to report by contributor in a consistent manner. In the interim, entities can enter a contributor name and code for submitting information by contributor. For government contributors it is required that the 2 letter ISO Country Code be used[14]. A list of these have been included in Appendix 2.

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. Contributions for UN inter-agency pooled funds can be reported as cash received per contributor, provided this is not yet reported in the entity's audited financial statements.

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11 Aligned to IATI Organization type:
    http://reference.iatistandard.org/203/codelists/OrganisationType/
12 Aligned to IATI Organization type:
    http://reference.iatistandard.org/203/codelists/OrganisationType/
13 Refer to FAQ 4 on how total contributions is reported for the UN
14 As used by IATI: http://reference.iatistandard.org/203/codelists/Country/

APPENDIX 2: COUNTRY CODES – 2 LETTER ISO

Country or Area Name		Country or Area Name		Country or Area Name	
Afghanistan	AF	Burkina Faso	BF	Estonia	EE
Aland Islands	AX	Burundi	BI	Ethiopia	ET
Albania	AL	Cambodia	KH	Falkland Islands (Malvinas)	FK
Algeria	DZ	Cameroon	CM	Faroe Islands	FO
American Samoa	AS	Canada	CA	Fiji	FJ
Andorra	AD	Cape Verde	CV	Finland	FI
Angola	AO	Cayman Islands	KY	France	FR
Anguilla	AI	Central African Republic	CF	French Guiana	GF
Antarctica	AQ	Chad	TD	French Polynesia	PF
Antigua and Barbuda	AG	Chile	CL	French Southern Territories	TF
Argentina	AR	China	CN	Gabon	GA
Armenia	AM	Hong Kong, SAR China	HK	Gambia	GM
Aruba	AW	Macao, SAR China	MO	Georgia	GE
Australia	AU	Christmas Island	CX	Germany	DE
Austria	AT	Cocos (Keeling) Islands	CC	Ghana	GH
Azerbaijan	AZ	Colombia	CO	Gibraltar	GI
Bahamas	BS	Comoros	KM	Greece	GR
Bahrain	BH	Congo (Brazzaville)	CG	Greenland	GL
Bangladesh	BD	Congo, (Kinshasa)	CD	Grenada	GD
Barbados	BB	Cook Islands	CK	Guadeloupe	GP
Belarus	BY	Costa Rica	CR	Guam	GU
Belgium	BE	Côte d'Ivoire	CI	Guatemala	GT
Belize	BZ	Croatia	HR	Guernsey	GG
Benin	BJ	Cuba	CU	Guinea	GN
Bermuda	BM	Cyprus	CY	Guinea-Bissau	GW
Bhutan	BT	Czech Republic	CZ	Guyana	GY
Bolivia	BO	Denmark	DK	Haiti	HT
Bosnia and Herzegovina	BA	Djibouti	DJ	Heard and Mcdonald Islands	HM
Botswana	BW	Dominica	DM	Holy See (Vatican City State)	VA
Bouvet Island	BV	Dominican Republic	DO	Honduras	HN
Brazil	BR	Ecuador	EC	Hungary	HU
British Virgin Islands	VG	Egypt	EG	Iceland	IS
British Indian Ocean Territory	IO	El Salvador	SV	India	IN
Brunei Darussalam	BN	Equatorial Guinea	GQ	Indonesia	ID
Bulgaria	BG	Eritrea	ER	Iran, Islamic Republic of	IR

Country or Area Name		Country or Area Name		Country or Area Name	
Iraq	IQ	Mauritius	MU	Pitcairn	PN
Ireland	IE	Mayotte	YT	Poland	PL
Isle of Man	IM	Mexico	MX	Portugal	PT
Israel	IL	Micronesia, Federated States of	FM	Puerto Rico	PR
Italy	IT	Moldova	MD	Qatar	QA
Jamaica	JM	Monaco	MC	Réunion	RE
Japan	JP	Mongolia	MN	Romania	RO
Jersey	JE	Montenegro	ME	Russian Federation	RU
Jordan	JO	Montserrat	MS	Rwanda	RW
Kazakhstan	KZ	Morocco	MA	Saint-Barthélemy	BL
Kenya	KE	Mozambique	MZ	Saint Helena	SH
Kiribati	KI	Myanmar	MM	Saint Kitts and Nevis	KN
Korea (North)	KP	Namibia	NA	Saint Lucia	LC
Korea (South)	KR	Nauru	NR	Saint-Martin (French part)	MF
Kuwait	KW	Nepal	NP	Saint Pierre and Miquelon	PM
Kyrgyzstan	KG	Netherlands	NL	Saint Vincent and Grenadines	VC
Lao PDR	LA	Netherlands Antilles	AN	Samoa	WS
Latvia	LV	New Caledonia	NC	San Marino	SM
Lebanon	LB	New Zealand	NZ	Sao Tome and Principe	ST
Lesotho	LS	Nicaragua	NI	Saudi Arabia	SA
Liberia	LR	Niger	NE	Senegal	SN
Libya	LY	Nigeria	NG	Serbia	RS
Liechtenstein	LI	Niue	NU	Seychelles	SC
Lithuania	LT	Norfolk Island	NF	Sierra Leone	SL
Luxembourg	LU	Northern Mariana Islands	MP	Singapore	SG
Macedonia, Republic of	MK	Norway	NO	Slovakia	SK
Madagascar	MG	Oman	OM	Slovenia	SI
Malawi	MW	Pakistan	PK	Solomon Islands	SB
Malaysia	MY	Palau	PW	Somalia	SO
Maldives	MV	Palestinian Territory	PS	South Africa	ZA
Mali	ML	Panama	PA	South Georgia and the South Sandwich Islands	GS
Malta	MT	Papua New Guinea	PG	South Sudan	SS
Marshall Islands	MH	Paraguay	PY	Spain	ES
Martinique	MQ	Peru	PE	Sri Lanka	LK
Mauritania	MR	Philippines	PH	Sudan	SD

Country or Area Name	
Suriname	SR
Svalbard and Jan Mayen Islands	SJ
Swaziland	SZ
Sweden	SE
Switzerland	CH
Syrian Arab Republic (Syria)	SY
Taiwan, Republic of China	TW
Tajikistan	TJ
Tanzania, United Republic of	TZ
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	GB
United States of America	US
US Minor Outlying Islands	UM
Uruguay	UY
Uzbekistan	UZ
Vanuatu	VU
Venezuela (Bolivarian Republic)	VE
Viet Nam	VN
Virgin Islands, US	VI
Wallis and Futuna Islands	WF
Western Sahara	EH
Yemen	YE
Zambia	ZM
Zimbabwe	ZW

APPENDIX 3: FREQUENTLY ASKED QUESTIONS

1.   How was the contributor-type list formulated?
The contributor list was drawn from IATI to ensure that we are aligned with the IATI data standards and to ensure ease of reporting by using the same codes for contributor types and government entities.

**2.   Which contributor names and codes should be used?**
As we currently do not have a harmonized contributor code list, entities can use their own contributor codes and names to populate the data for all contributor types except government contributors. For government contributors, entities are required to use the 2 letter ISO code included in Appendix 2.

3.   When will the harmonized contributor list be formulated?
The plan for the harmonized contributor list will be included in the roadmap for the data cube project. The CEB Secretariat will communicate and liaise with entities for input once this harmonized contributor code list is formulated.

4.   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 add 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.
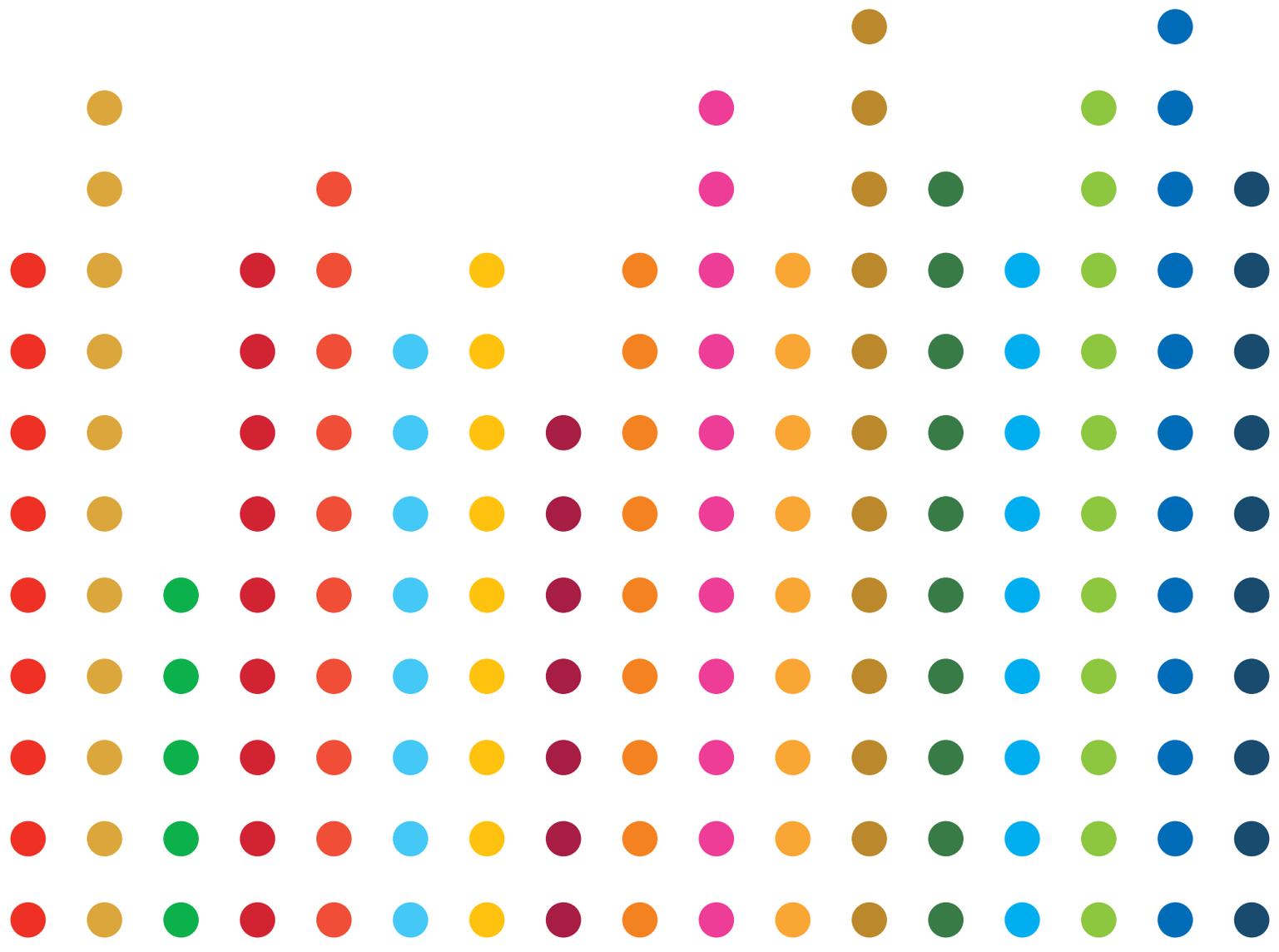
The United Nations Sustainable Development Group (UNSDG) unites the 40 UN funds, programmes, specialized agencies, departments and offices that play a role in development.

At the regional level, six Regional UNSDG Teams play a critical role in driving UNSDG priorities by supporting UN Country Teams with strategic priority setting, analysis and advice. At the country level, 130 UN Country Teams serving 165 countries and territories work together to increase the synergies and joint impact of the UN system.

The UN Development Coordination Office (UNDCO) is the secretariat of the UNSDG, bringing together the UN development system to promote change and innovation to deliver results together on sustainable development.

For further information or queries, please contact kit.doco@undg.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 http://www.unsceb.org/contact