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Development Co-operation Directorate
Development Assistance Committee

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DAC Working Party on Development Finance Statistics

DEVELOPMENT CO-OPERATION MODALITIES: DEFAULT MODALITIES AND CHANNEL CODES FOR UN ENTITIES AND MDBS

This new version cancels and replaces the previous one to submit it as unclassified.

At the June 2020 WP-STAT meeting, the Secretariat presented a proposal on refinements to the co-operation modality classification to better identify various levels of earmarking of contributions to the multilateral system. The proposal was revised as per the comments received during the meeting, and subsequently approved via the written procedure (see [DCD/DAC/STAT\(2020\)24/REV1](#)). As next steps, it was agreed that the Secretariat will progressively develop, as guidance for reporters, a list of trust funds managed by multilateral organisations with indications on the modality to use for general contributions to these funds. This note informs members of progress in this work.

The note is presented FOR DISCUSSION under item 14 of the Agenda.

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Development co-operation modalities: default modalities and channel codes for UN entities and MDBs

1. Introduction

1. This paper reports on progress in work to develop guidance on reporting contributions to trust funds managed by multilateral organisations under the new co-operation modalities B031, B032 and B033. It also proposes options for changes in the channel code category for UN entities.
2. At the June 2020 WP-STAT meeting, the Secretariat presented a proposal on refinements to the co-operation modality classification to better identify the various levels of earmarking of contributions to the multilateral system. The proposal was revised as per the comments received during the meeting, and subsequently approved via the written procedure (see **DCD/DAC/STAT(2020)24/REV1**). The approved adjustments (see Annex A) take effect in the **reporting in 2021 on 2020 activities**. Reporting on the **three new sub-categories of modalities is on a voluntary basis**.
3. At the June meeting, it was also agreed that the Secretariat will progressively develop, as guidance for reporters, a list of trust funds managed by multilateral organisations with indications on the modality to use for general contributions to these funds. The Secretariat has consulted the United Nations (UN) and several Multilateral Development Banks (MDBs) in this regard. Sections 2 and 3 of this document inform members of the progress made so far. **Annexes B, C and E provide concrete guidance for reporting on the new sub-categories of modalities B031, B032 and B033.**
4. This document is presented **for discussion** at the WP-STAT meeting on 16 December 2020. Members are invited to comment on a number of implementation issues including:
 - The creation of a channel code for the UN Multi-Partner Trust Fund Office and the removal of one of the channel codes for the UN Peacebuilding Fund (paragraph 13).
 - The creation of new channel sub-categories for UN entities (see Table 1 in section 2.d).
 - The need to change the reporting on general contributions to trust funds currently classified as core funding (see section 2.c Implementation issues).

2. Consultation with the United Nations (UN)

5. The Secretariat has been working for the last few years in close collaboration with the UN team developing the data standards for UN system-wide financial reporting (UN Data Cube). An

explicit objective of this collaboration has been to explore the scope for harmonisation of UN Data Cube Standards with those of OECD-DAC (and IATI) so as to facilitate the reporting and analysis of data on contributions to and expenditures by UN entities.

6. There is a high-level commitment by the United Nations development system to provide more transparency on contributions to and expenditures by UN entities. The 2017 UN Secretary General's report on the repositioning of the UN development system¹ picked up the theme of increased harmonisation and transparency of UN system data highlighting the need for reinforced transparency on agency-specific expenditures and results. Further, the Funding Compact in early 2019 also recognised that the United Nations development system needs to be more transparent and accountable for its spending, and more effective and efficient in the use of the limited resources entrusted. Harmonising data standards of the UN Data Cube with those of the OECD-DAC therefore represents an opportunity for the OECD to obtain data from more UN entities.

7. The Data Standards for UN System-wide Reporting of Financial Data² were approved by the UN High Level Committee on Management (HLCM) of the UN Chief Executives Board for Coordination (CEB) and the UN Sustainable Development Group (UNSDG) in October 2018 and November 2018 respectively, and took effect as from January 2019.

8. For each element of the UN Data Cube Standards, a clarification is provided on how it compares to the existing data standards as approved by OECD-DAC. For example, the CRS purpose codes are referenced in the data standard on "UN system function" and the development co-operation modalities in the data standard on "UN grant financing instruments". The UN Data Cube Standards are updated on an annual basis, with the updates reflecting changes in the OECD-CRS classifications.

9. The adoption of the UN Data Cube Standards, together with a tailor-made simplified reporting template that includes references to these standards, is expected to greatly facilitate UN entities' reporting to the OECD. The simplified template was used for the first time in 2020 data collection on 2019 activities (CRS and TOSSD). It was welcomed by the UN and enabled reporting by organisations that had been recently included in the list of ODA-eligible international organisations (e.g. UNIDIR).³

10. At the same time, the implementation of the UN Data Cube Standards has brought up certain inconsistencies between the UN and the OECD reporting frameworks, in particular in the classification of UN entities. The CRS channel of delivery category 41000 'United Nations agency, fund or commission' does not contain the same entities as the UN Data Cube Standard⁴, which makes it difficult to compare data in OECD publications and UN reports (e.g. the report on Financing the UN Development System⁵). The CEB Secretariat has therefore specifically requested the OECD to harmonise the list of UN channels with that included in the UN Data Cube Standard.

¹ See paragraph 108 of report (A/72/124) of July 2017 available at <https://digitallibrary.un.org/record/1298793>

² See <https://unsceb.org/content/data-standards-united-nations-system-wide-reporting-financial-data>

³ The CEB Secretariat invited the OECD to present the template at the workshop: *Data Standards for UN System-Wide reporting of financial data* in April 2020 and encouraged UN entities to report to the OECD.

⁴ See Appendix 1 of the UN Data Cube Standard I "UN entity", available at <https://unsceb.org/content/data-standards-united-nations-system-wide-reporting-financial-data>

⁵ See Financing the UN Development System 2020 report available at <https://www.daghammarskjold.se/publication/unds-2020/>

11. As regards the trust funds managed by the UN, the Secretariat consulted the CEB Secretariat and the UN Multi Partner Trust Fund Office (UN-MPTFO) on the development co-operation modalities and subcategories to be used for reporting on general contributions to these funds. The UN confirmed that:

- All general contributions would fall under categories B031 (UN inter-agency pooled funds) or B032 (UN single-agency thematic funds) as UN trust funds are designed as multi-donor.
- Only contributions earmarked to specific countries/geographical locations or funding windows within UN trust funds would fall under category B033.

Reporting contributions to UN inter-agency pooled funds and UN single-agency thematic funds reporting is further clarified below.

Reporting on contributions to UN inter-agency pooled funds – Modality B031

12. The Secretariat in consultation with the CEB Secretariat has developed a list of UN inter-agency pooled funds contributions to which can be reported under subcategory B031 (cf. Annex B). The list includes all UN inter-agency pooled funds that received contributions in 2019.

13. The list in Annex B also includes a column with the corresponding channel code. For pooled funds that do not have a separate channel code in the CRS, members are invited to use the channel code of the UN entity administering the Fund (known as administrative agent in the UN context). In the case of UN Peacebuilding Fund, there are currently two channel codes for two funding windows in the CRS with different ODA-eligibility coefficients, The Fund has confirmed that this two-window arrangement is no longer operational⁶ and that the Peacebuilding Fund is 100% ODA-eligible. **The Secretariat therefore proposes to remove channel code 41311 and leave only code 41141 with a 100% ODA-coefficient.** Moreover, many UN inter-agency pooled funds are managed by the UN-MPTFO, so **the Secretariat proposes to create the channel code 41401 for UN-MPTFO.**

Reporting on UN single-agency funds - Modality B032

14. The Secretariat has also worked with the CEB Secretariat to develop a list of UN single-agency thematic funds that will be reportable under subcategory B032 (Annex C). Please note that the list is not yet complete and that more funds will be added. As in the case of UN inter-agency pooled funds, for contributions to trust funds that do not have a separate channel code, members can use the channel code of the UN entity administering the fund as channel. No additional channel codes would be necessary.

Implementation issues

15. Some of the trust funds included in Annexes B and C are part of the list of ODA-eligible international organisations, have separate channel codes and their contributions are classified as

⁶ The CEB Secretariat has confirmed that the UN Peacebuilding Fund two-window arrangement was created prior to its most recent Terms of Reference in 2009. Since then, all of PBF's approved projects have been 100% ODA-eligible and the second window is no longer used.

B02 'core contributions to multilateral institutions'. This creates confusion and blurs the line between bilateral and multilateral aid⁷.

16. As of 2021 reporting on 2020 data, members would report contributions to these trust funds as B031, B032 or B033 (or B03 if they are unable to implement the voluntary sub-categories). This is necessary, as the approved description of B031 and B032 categories includes references to organisations that are today classified as B02 (e.g. UN inter-agency pooled funds are mentioned as examples of B031, but the CERF is currently categorised as B02).

17. In order not to change historical reporting and especially the previous classification of bilateral and multilateral ODA, it should be noted that a break in the series would occur with the implementation of the new co-operation modalities for trust funds previously classified as multilateral ODA. There are several reasons for this, the main one being to preserve the data that members have reported and that have been published using the current classifications. Although it is quite easy to change co-operation modalities in the CRS for individual channel codes, this does have a repercussion on the aggregate data that have already been published as bilateral or multilateral aid. In addition, changing co-operation modalities in the CRS only works for members from the time their reporting was fully converged, and it may not be possible to identify trust funds in earlier years (when the CRS and the DAC aggregate tables were not directly linked). The break in the series will be documented in the on-line databases and in any analysis that is produced going forward.

Adjustments to channel codes in category 41000 United Nations to harmonise them with the UN system classification

18. As explained above, the CEB Secretariat has made a request to the OECD to harmonise the existing channel category 41000 to align with the UN Data Cube Standard⁸, this is UN entities defined in Standard I that participate in UN system-wide financial data reporting exercises. The Secretariat has also held several conversations with the CEB, UN-MPTFO and IATI to align channel codes so as to facilitate reporting to the three organisations with a single database.

19. To address the CEB request, **the Secretariat proposes creating, within the channel category 41000, additional sub-categories for the UN entities as shown in Table 1 below.** The first two parent channels – 41100 (new) and 41300 (already existing code) – would correspond to UN entities that receive core contributions and are listed in Standard I- UN entity- of the UN Data Cube reporting framework. UN inter-agency pooled funds and UN single-agency thematic funds would have their own sub-categories. An additional category is needed for any other UN channels.

20. Harmonising channel codes implies moving organisations that currently have a channel code starting with 41000 (e.g. UN Convention to Combat Desertification), that have been established by the UN General Assembly and that are not included in Standard I- UN entity- of the UN Data Cube financial reporting framework, to a different category within 41000. It also implies adding others that are now included in the Standard I- UN entity of the UN Data Cube financial reporting framework and have a channel code different from 41000 e.g. IOM. **Annex D includes the list of proposed changes. The Secretariat will not change existing channel codes, it will**

⁷ This issue of the blurring the lines between bilateral and multilateral aid has been raised several times by the Secretariat. See DCD/DAC/STAT(2019)7 which also proposes to establish a members' review mechanism for B03 contributions.

⁸ For more information, see Appendix 1 of the UN Data Cube Standard Available at <https://unsceb.org/content/data-standards-united-nations-system-wide-reporting-financial->

only reorganise the presentation of channel codes with the proposed parent channels. The Secretariat seeks members' views on this proposal.

Table 1. Possible parent channel categories for 41000

Parent Channel ID	Parent Channel Name
41100	UN entities (core contributions reportable in full)
41300	UN entities (core contributions reportable in part)
41400	UN inter-agency pooled funds
41500	UN single-agency thematic funds
41600	Existing UN channels not included in the Standard I - UN entity- of the UN Data Cube reporting framework

3. Consultation with Multilateral Development Banks (MDBs)

21. **The Secretariat has worked with the Inter-American Development Bank (IADB)** to produce a list of trust funds managed by the Bank including guidance on new co-operation modalities for the reporting of general contributions to these funds. Based in IADB's reporting on the entirety of its outflows⁹, the Secretariat compiled the list of trust funds and corresponding co-operation modalities for general contributions to these funds, and asked the IADB to confirm the classification. **The list is available in Annex E.** Members can use existing channel code for the IADB 46012 'Inter-American Development Bank, Inter-American Investment Corporation and Multilateral Investment Fund'.

22. **As next steps, the Secretariat will develop a similar list based on the reporting by the Asian Development Bank (AsDB) and will progressively reach out to other MDBs.** It will also consult the website of the World Bank to provide guidance on reporting contributions to trust funds to which the World Bank group provides certain administrative, financial, or operational services¹⁰.

⁹ For the first time in 2020, the Secretariat collected outflows on earmarked resources from multilateral institutions (including several MDBs) for inclusion in TOSSD.

¹⁰ For example the list of Financial Intermediary Funds of the World Bank is available at <https://fiftrustee.worldbank.org/en/about/unit/dfi/fiftrustee/funds>

Annex A. Approved adjustments to the co-operation modality classification

Type of aid	Description
C01 Project-type interventions	<p>"A project is a set of inputs, activities and outputs, agreed with the partner country*, to reach specific objectives/outcomes within a defined time frame, with a defined budget and a defined geographical area. Projects can vary significantly in terms of objectives, complexity, amounts involved and duration. There are smaller projects that might involve modest financial resources and last only a few months, whereas large projects might involve more significant amounts, entail successive phases and last for many years. A large project with a number of different components is sometimes referred to as a programme, but should nevertheless be recorded here. Feasibility studies, appraisals and evaluations are included (whether designed as part of projects/programmes or dedicated funding arrangements). Academic studies, research and development, trainings, scholarships, and other technical assistance activities not directly linked to development projects/programmes should instead be recorded under D02. Aid channelled through NGOs or multilaterals is also recorded here. This includes payments for NGOs and multilaterals to implement donors' projects and programmes, and funding of specified NGOs projects. By contrast, core funding of NGOs and multilaterals as well as contributions to specific-purpose funds are recorded under B.</p> <p>* In the cases of equity investments, humanitarian aid or aid channelled through NGOs, projects are recorded here even if there was no direct agreement between the donor and the partner country." Contributions to single-donor trust funds and contributions to trust funds earmarked for a specific funding window and/or country are recorded under B033.</p>
B03 Contributions to specific-purpose programmes and funds managed by implementing partners	In addition to their core-funded operations, international organisations, NGOs, PPPs and networks, both in provider and in third countries, set up programmes and funds with a specific sectoral, thematic or geographical focus. Donors' bilateral contributions to such programmes and funds are recorded here. Contributions to multilateral organisations' programmes and funds should be classified in the sub-categories below whenever possible. Use categories B031 and B032 for trust funds managed by the UN (all designed as multi-donor) unless contributions are earmarked for a specific geographical location or funding window.
(NEW, SUB-CATEGORY OF B03) B031 Contributions to multi-donor/multi-entity funding mechanisms	Funding mechanisms that pool contributions from several donors and that are implemented by several multilateral entities e.g. UN inter-agency pooled funds, including CERF and country-based pooled funds; Financial Intermediary Funds (GEF, CIFs) for which the World Bank is the Trustee.
(NEW, SUB-CATEGORY OF B03) B032 Contributions to multi-donor/single-entity funding mechanisms	Contributions to multi-donor funding mechanisms managed by a single multilateral organisation e.g. UN single-agency thematic funds; World Bank or other MDB trust funds. Classify the contribution as B032 even if in the initial stages only one donor contributes to the fund.
(NEW, SUB-CATEGORY OF B03) B033 Contributions to single-donor funding mechanisms and contributions earmarked for a specific funding window or geographical location	Contributions to funding mechanisms where the donor has a significant influence on the allocation of funds. This includes contributions to single-donor trust funds and earmarked contributions to specific countries/geographical locations or funding windows within multi-donor trust funds. When the donor designs the activity but channels it through an international organisation, the activity should be classified as C01.
(EDITED) B04 Basket funds/pooled funding (excluding funds managed by international organisations)	The donor contributes funds to an autonomous account, managed jointly with other donors and/or the recipient. The account will have specific purposes, modes of disbursement and accountability mechanisms, and a limited time frame. Basket funds are characterised by common project documents, common funding contracts and common reporting/audit procedures with all donors. Donors' contributions to funds managed autonomously by international organisations are recorded under B03, B031, B032 and B033 categories.

Annex B. List of UN inter-agency pooled funds

Table B.1. List of UN inter-agency pooled funds (co-operation modality B031)

UN inter-agency pooled fund name	Administrative Agent (UN Entity)	Channel code	Type of pooled fund
Afghanistan Humanitarian Fund	MPTF-O	41503 (*)	Country Based Pooled Fund
CAR Humanitarian Fund	MPTF-O	41503 (*)	Country Based Pooled Fund
DRC Humanitarian Fund	MPTF-O	41503 (*)	Country Based Pooled Fund
Somalia Humanitarian Fund	MPTF-O	41503 (*)	Country Based Pooled Fund
South Sudan Humanitarian Fund	MPTF-O	41503 (*)	Country Based Pooled Fund
Sudan Humanitarian Fund	MPTF-O	41503 (*)	Country Based Pooled Fund
Ethiopia Humanitarian Fund	OCHA	41127	Country Based Pooled Fund
Iraq Humanitarian Fund	OCHA	41127	Country Based Pooled Fund
Jordan Humanitarian Fund	OCHA	41127	Country Based Pooled Fund
Lebanon Humanitarian Fund	OCHA	41127	Country Based Pooled Fund
Myanmar Humanitarian Fund	OCHA	41127	Country Based Pooled Fund
Nigeria Humanitarian Fund	OCHA	41127	Country Based Pooled Fund
OPT Humanitarian Fund	OCHA	41127	Country Based Pooled Fund
Pakistan Humanitarian Fund	OCHA	41127	Country Based Pooled Fund
Syria Cross Border Humanitarian Fund	OCHA	41127	Country Based Pooled Fund
Syria Humanitarian Fund	OCHA	41127	Country Based Pooled Fund
Ukraine Humanitarian Fund	OCHA	41127	Country Based Pooled Fund
Yemen Humanitarian Fund	OCHA	41127	Country Based Pooled Fund
Afghanistan LOTFA MPTF	MPTF-O	41401	Country fund
Albania SDG Acceleration Fund	MPTF-O	41401	Country fund
Aral Sea Region	MPTF-O	41401	Country fund
Cape Verde 2030 Accln Fund	MPTF-O	41401	Country fund
CAR Multi Window Trust Fund	MPTF-O	41401	Country fund
Colombia Peace UNMPTF	MPTF-O	41401	Country fund
Darfur Peace & Stability Fund	MPTF-O	41401	Country fund
DRC Stabilization ISSSS Fund	MPTF-O	41401	Country fund
Ethiopia New Way Platform	MPTF-O	41401	Country fund
Kenya SDG Partnership Platform	MPTF-O	41401	Country fund
Malawi SDG Acceleration Fund	MPTF-O	41401	Country fund
Mali Climate Fund	MPTF-O	41401	Country fund
Moldova 2030 SDGs Partnership	MPTF-O	41401	Country fund
Moldova Toward Unity in Action	MPTF-O	41401	Country fund
Nepal Development. Framework MPTF	MPTF-O	41401	Country fund
Pakistan UNSDF Fund III	MPTF-O	41401	Country fund
PNG UN Country Fund	MPTF-O	41401	Country fund
Rwanda SDG Fund	MPTF-O	41401	Country fund
Somalia Multi Window Trust Fund	MPTF-O	41401	Country fund
South Sudan RSRTF	MPTF-O	41401	Country fund
Syria Urban & Rural Resilience	MPTF-O	41401	Country fund
Tanzania One UN Fund	MPTF-O	41401	Country fund
UN Haïti Cholera Response MPTF	MPTF-O	41401	Country fund
United Nations Fund Darfur	MPTF-O	41401	Country fund
Viet Nam SDG Fund	MPTF-O	41401	Country fund
Antimicrobial Resistance MPTF	MPTF-O	41401	Global fund

Conflict Related Sexual Violence	MPTF-O	41401	Global fund
Counter Piracy Trust Fund	MPTF-O	41401	Global fund
Elsie Initiative Fund	MPTF-O	41401	Global fund
Human Rights Mainstreaming TF	MPTF-O	41401	Global fund
Joint SDG Fund	MPTF-O	41401	Global fund
Migration MPTF	MPTF-O	41401	Global fund
One Planet MPTF	MPTF-O	41401	Global fund
Partnership Act. on Green Econ	MPTF-O	41401	Global fund
Peacebuilding Fund	MPTF-O	41141 (*)	Global fund
Rural Women Economic Empowerments	MPTF-O	41401	Global fund
SDG Fund	MPTF-O	41401	Global fund
Spotlight Initiative Fund	MPTF-O	41401	Global fund
The Lions Share Fund	MPTF-O	41401	Global fund
UN REDD Programme Fund	MPTF-O	41501 (*)	Global fund
UN Road Safety Trust Fund	MPTF-O	41401	Global fund
UNITLIFE Trust Fund	MPTF-O	41401	Global fund
UNPRPD Disability Fund	MPTF-O	41401	Global fund
Women's Peace & Humanitarian TF	MPTF-O	41401	Global fund
Working for Health MPTF	MPTF-O	41401	Global fund
Central Emergency Response Fund (CERF)	OCHA	41147 (*)	Global fund
UN-Water Inter-Agency Trust Fund	UNOPS	41502	Global fund
Central African Forest Initiative	MPTF-O	41401	Regional fund
W. Balkans SALW Control MPTF	MPTF-O	41401	Regional fund
Afikepo - Nutrition Programme in Malawi	FAO	41301	UNSDG Joint Programme
Post-Crisis Response to Food and Nutrition Insecurity in The Gambia	FAO	41301	UNSDG Joint Programme
Renforcement de la résilience des communautés rurales à la sécurité alimentaire et nutritionnelle (Burundi)	FAO	41301	UNSDG Joint Programme
Restoring and promoting sustainable agriculture based livelihoods for food security and nutrition improvement in Borno State (Nigeria)	FAO	41301	UNSDG Joint Programme
Decent Employment for Youth Employment in Cambodia	ILO	41302	UNSDG Joint Programme
Improving synergies between social protection and PFM	ILO	41302	UNSDG Joint Programme
EU Support for Reconciliation and Reintegration of former Armed Non-state Combatants and Boko Aram Associates (S2R)	IOM	47066	UNSDG Joint Programme
Priority Implementation Actions of the AU-ILO-IOM-ECA Joint Programme on Labour Migration Governance for Development and Integration in Africa (Priority JLMP)	IOM	47066	UNSDG Joint Programme
Strengthening Resilience among Host Communities and Rohingya Refugees	IOM	47066	UNSDG Joint Programme
JP Bangladesh LoGIC	MPTF-O	41401	UNSDG Joint Programme
JP Bangladesh SAFE	MPTF-O	41401	UNSDG Joint Programme
JP Belarus BELMED	MPTF-O	41401	UNSDG Joint Programme
JP Bosnia and Herzegovina DRR	MPTF-O	41401	UNSDG Joint Programme
JP Cuba EE FRE-DL	MPTF-O	41401	UNSDG Joint Programme
JP DRC ACTIF	MPTF-O	41401	UNSDG Joint Programme
JP DRC Fight against GBV - JAD	MPTF-O	41401	UNSDG Joint Programme
JP Georgia EU IPSC	MPTF-O	41401	UNSDG Joint Programme
JP Georgia Gender Equality II	MPTF-O	41401	UNSDG Joint Programme
JP Guatemala Cuilco	MPTF-O	41401	UNSDG Joint Programme
JP Guatemala Ixil	MPTF-O	41401	UNSDG Joint Programme
JP Guatemala Maya Programme	MPTF-O	41401	UNSDG Joint Programme
JP Malawi Girls' Education II	MPTF-O	41401	UNSDG Joint Programme
JP Mozambique Action for Girls	MPTF-O	41401	UNSDG Joint Programme
JP Mozambique Rapariga Biz	MPTF-O	41401	UNSDG Joint Programme
JP Mozambique Rapariga Canada	MPTF-O	41401	UNSDG Joint Programme

JP Myanmar Women Empowerment	MPTF-O	41401	UNSDG Joint Programme
JP oPt Rule of Law II	MPTF-O	41401	UNSDG Joint Programme
JP Pacific Financial Inclusion	MPTF-O	41401	UNSDG Joint Programme
JP Pakistan Education in KP	MPTF-O	41401	UNSDG Joint Programme
JP Sri Lanka Catalytic PB	MPTF-O	41401	UNSDG Joint Programme
JP Uganda Support for AIDS	MPTF-O	41401	UNSDG Joint Programme
JP Yemen ERRY II	MPTF-O	41401	UNSDG Joint Programme
JP Zambia GBV II	MPTF-O	41401	UNSDG Joint Programme
Liptako-Gourma Regional JP	MPTF-O	41401	UNSDG Joint Programme
Sri Lanka Program for Peace JP	MPTF-O	41401	UNSDG Joint Programme
Eliminating Violence Against Women in the West Bank and Gaza (Palestine)	UN Women	41146	UNSDG Joint Programme
GOL/UN JP Initiative on SGBV and Harmful Traditional Practices in Liberia	UN Women	41146	UNSDG Joint Programme
Leadership, Empowerment, Access and Protection of Migrant, Asylum-Seeker and Refugee Women in Brazil	UN Women	41146	UNSDG Joint Programme
Promoting Productive Employment and Decent Work for Women in Egypt, Jordan and Palestine	UN Women	41146	UNSDG Joint Programme
UN Women and WHO Joint Programme: Strengthening Methodologies and Measurement and Building National Capacities for Violence against Women Data	UN Women	41146	UNSDG Joint Programme
Women Empowerment for Inclusive Growth(Bangladesh)	UN Women	41146	UNSDG Joint Programme
Women's Economic Empowerment for Inclusive and Sustainable Growth(Arab States)	UN Women	41146	UNSDG Joint Programme
Better Health in Bangladesh: Health Systems Strengthening Technical Assistance	UNFPA	41119	UNSDG Joint Programme
Better Sexual and Reproductive Health Rights for All in Indonesia (BERANI)	UNFPA	41119	UNSDG Joint Programme
Empowering Adolescent Girls through Sexuality Edu.& Sexual& RH Services Ghana	UNFPA	41119	UNSDG Joint Programme
GBVP & Response + integration of Sexual and RH & Rights in hard to reach & vulnerable	UNFPA	41119	UNSDG Joint Programme
Health Systems in Zambia	UNFPA	41119	UNSDG Joint Programme
Improving Health in Mozambique	UNFPA	41119	UNSDG Joint Programme
Integrated Health Services for Adolescent Girls and Women in Haiti	UNFPA	41119	UNSDG Joint Programme
Joint Global Programme on Cervical Cancer - Prevention and Control	UNFPA	41119	UNSDG Joint Programme
JP-Abandonment of Female Genital Mutilation	UNFPA	41119	UNSDG Joint Programme
Life without Violence Programme	UNFPA	41119	UNSDG Joint Programme
Reducing Preventable Maternal Child Deaths	UNFPA	41119	UNSDG Joint Programme
Saving Lives in Sierra Leone Phase 2	UNFPA	41119	UNSDG Joint Programme
Strengthening sexual and reproductive health	UNFPA	41119	UNSDG Joint Programme
Accelerate Action to End Child Marriage Bangladesh	UNICEF	41122	UNSDG Joint Programme
Bangladesh: Maternal Sexual Reproductive Health	UNICEF	41122	UNSDG Joint Programme
DFID Joint Program on Empowering and Protecting Pakistan's Youth	UNICEF	41122	UNSDG Joint Programme
DRC: Swiss Development Cooperation JP on Integrated approach to tackle stunting	UNICEF	41122	UNSDG Joint Programme
Education for all in Madagascar 2015-2018	UNICEF	41122	UNSDG Joint Programme
Free of FGM Programme Sudan	UNICEF	41122	UNSDG Joint Programme
Health Development Fund in Zimbabwe	UNICEF	41122	UNSDG Joint Programme
Joint Program on Early Childhood Development Programme in Senegal	UNICEF	41122	UNSDG Joint Programme
Lao: Improving Health	UNICEF	41122	UNSDG Joint Programme
Myanmar: Joint Programme on Health with contribution from Canada	UNICEF	41122	UNSDG Joint Programme

One UN Joint Programme on Social Protection	UNICEF	41122	UNSDG Joint Programme
RMNCAH Kiribati Solomon Islands	UNICEF	41122	UNSDG Joint Programme
SIDA JP in Turkey-Prevention of Child, Early and Forced Marriages	UNICEF	41122	UNSDG Joint Programme
Social Protection Zambia	UNICEF	41122	UNSDG Joint Programme
SRI LANKA: Joint Programme on DRR and Emergency Response with WFP	UNICEF	41122	UNSDG Joint Programme
Tackling malnutrition in Ngoz	UNICEF	41122	UNSDG Joint Programme
Tanzania: JP on Girls Reproductive Health, Rights and Empowerment	UNICEF	41122	UNSDG Joint Programme
Urban Water for Darfur Project Sudan	UNICEF	41122	UNSDG Joint Programme
Zambia: Joint Program on Social Protection in Zambia	UNICEF	41122	UNSDG Joint Programme
Zimbabwe: JP Equitable access for the Teacher Effectiveness and Equitable Access	UNICEF	41122	UNSDG Joint Programme
Improving complementary feeding using micronutrient powders in Malawi	WFP	41140	UNSDG Joint Programme
Adaptation to Climate Change in Sub-Saharan African humanitarian situations	WFP	41140	UNSDG Joint Programme
Breaking Barriers to Girls' Education	WFP	41140	UNSDG Joint Programme
Child sensitive social protection in refugee hosting districts of West Nile, Uganda	WFP	41140	UNSDG Joint Programme
Effectively fighting chronic malnutrition Phase II	WFP	41140	UNSDG Joint Programme
JP-1 Fostering shock response capacities for social protection and economic integration, with a focus on the rights of the Venezuelan population and their host communities, in the disaster risk-prone area	WFP	41140	UNSDG Joint Programme
JP-1 Improved nutritional status of vulnerable and deprived communities in Sudan through large scale food fortification, home fortification, and the introduction of bio-fortified crops in rural communities	WFP	41140	UNSDG Joint Programme
JP-1 Production locale d'aliments de complement pour les enfants de 6 a 24 mois	WFP	41140	UNSDG Joint Programme
JP-1 Strengthen national and local capacities for comprehensive management of drought in order to reduce its impacts on food security and nutrition and water supply in eastern provinces of Cuba including Camagüey - PHASE 2	WFP	41140	UNSDG Joint Programme
JP-1 Strengthening governance of food security and nutrition through the Committee on World Food Security	WFP	41140	UNSDG Joint Programme
JP-1 Taking gender transformative approaches to scale for impact on SDG2 to end hunger, achieve food security and improved nutrition, and promote sustainable agriculture	WFP	41140	UNSDG Joint Programme
Projet d'appui aux petits producteurs de haricots	WFP	41140	UNSDG Joint Programme
Resilience in DRC, Niger, and Somalia	WFP	41140	UNSDG Joint Programme
Responding to Humanitarian Needs of floods affected populations in Southern Malawi.	WFP	41140	UNSDG Joint Programme
Strengthening Smallholder Farmers' Value Chains in the DRC	WFP	41140	UNSDG Joint Programme

Note: Funds with (*) have a separate CRS channel code, and their code is used instead of the channel of the administrative agent

Source: CEB Secretariat

Annex C. List of UN single-agency thematic funds

Table C.1. List of UN single-agency thematic funds (co-operation modality B032)

UN single-agency thematic fund name	Administrative Agent (UN Entity)	Channel code
Voluntary Trust Fund for Assistance in Mine Action	UN Secretariat	41305
Fund for Gender Equality	UN Women	41146
UN Trust Fund to End Violence Against Women	UN Women	41146
LAST MILE FINANCE TRUST FUND	UNCDF	41111
Funding Window: Climate Change and Disaster Risk Reduction	UNDP	41114
Funding Window: Emergency Development Response to Crisis and Recovery	UNDP	41114
Funding Window: Governance for Peaceful and Inclusive Societies	UNDP	41114
Funding Window: Governance, Peacebuilding, Crisis and Resilience	UNDP	41114
Funding Window: Nature, Climate and Energy	UNDP	41114
Funding Window: Sustainable Development and Poverty Eradication	UNDP	41114
UNDP Thematic Trust Fund for Crisis Prevention and Recovery	UNDP	41114
UNDP Thematic Trust Fund on Environment	UNDP	41114
UNDP Trust Fund for Crisis Post-conflict and Recovery Situations	UNDP	41114
The global Campaign to End Fistula	UNFPA	41119
The Humanitarian Thematic Fund (HTF)	UNFPA	41119
The Maternal Health Thematic	UNFPA	41119
UNFPA Supply	UNFPA	41119
Thematic contribution to "Refugee Women"	UNHCR	41121
Thematic contribution to the "Global Refugee Population"	UNHCR	41121
Thematic contribution to the project "Safe from the Start"	UNHCR	41121
Thematic contribution to the UNHCR objective "Basic and Domestic Items"	UNHCR	41121
Thematic contribution to the UNHCR objective "Education"	UNHCR	41121
Thematic contribution to the UNHCR objective "Food Security"	UNHCR	41121
Thematic contribution to the UNHCR objective "Nutrition"	UNHCR	41121
Thematic contribution to the UNHCR objective "Protection of Children"	UNHCR	41121
Thematic contribution to the UNHCR objective "Resettlement"	UNHCR	41121
Thematic contribution to the UNHCR objective "Sanitation and Hygiene"	UNHCR	41121
Thematic contribution to the UNHCR objective "Self Reliance and Livelihoods"	UNHCR	41121
Thematic contribution to the UNHCR objective "SGBV Prevention and Response"	UNHCR	41121
Thematic contribution to the UNHCR objective "Shelter and Infrastructure"	UNHCR	41121
Thematic contribution to the UNHCR objective "Water"	UNHCR	41121
Thematic contribution to the UNHCR pillar for "Statelessness"	UNHCR	41121
Thematic contribution to the UNHCR rights group "Basic Needs and Essential Services"	UNHCR	41121
Thematic contribution to the UNHCR rights group "Fair Protection Processes & Documentation"	UNHCR	41121
Thematic contribution to UNHCR's response in emergencies	UNHCR	41121
FAO	UNIDO	41123
Partnership Trust Fund - China	UNIDO	41123
Partnership Trust Fund - Peru	UNIDO	41123
Partnership Trust Fund - Russia	UNIDO	41123
Partnership Trust Fund - Spain	UNIDO	41123
Partnership Trust Fund (*)	UNIDO	41123
Trust fund for Increased Food Security through Agribusiness and Agro-industry	UNIDO	41123

Promotion		
Trust Fund for Latin America and the Caribbean	UNIDO	41123
Trust Fund for Renewable Energy for Productive Activities	UNIDO	41123
Trust Fund for Trade-related Capacity Building	UNIDO	41123
Trust Fund for Trade-related Capacity Building - Germany	UNIDO	41123
UN Multi-Partner TF for Somalia	UNIDO	41123
UNEP	UNIDO	41123
UNESCO	UNIDO	41123
United Nations Entity for Gender	UNIDO	41123
United Nations Population Fund	UNIDO	41123
Crime prevention and criminal justice	UNODC	41128
Drugs control	UNODC	41128
Amcomet Trust Fund	WMO	41309
AMDAR Operating Fund	WMO	41309
Belt and Road Initiative	WMO	41309
GFCS Trust Fund	WMO	41309
High Impact Weather	WMO	41309
HWR Trust Fund	WMO	41309
IFM/IDM in Volta	WMO	41309
Japan Trust Fund for Global Frameworks	WMO	41309
Joint WMO/EUMETNET Office, Brussels	WMO	41309
KMA-GFCS Trust Fund	WMO	41309
Korea Trust Fund for Strengthening Weather	WMO	41309
UK VCP Coordinated	WMO	41309
US VCP Trust Fund	WMO	41309
Voluntary Co-operation Fund	WMO	41309
WIGOS Trust Fund	WMO	41309
WMO Fellowship & Training Fund	WMO	41309
WMO Space Programme Trust Fund	WMO	41309
WMO Space Programme Vlab Trust Fund	WMO	41309

Note: UNIDO created sub-accounts for the contributions from China, Peru, Russia and Spain in order to better monitor and provide financial report to each contributor's contributions

Source: CEB Secretariat

Annex D. List of UN entities to be reorganised in the channel code list

Channel Parent Category	Channel ID	Year	Acronym (ENG)	Full Name (English)	Coefficient for core contributions	General contributions reported as type of aid:
UN channels not included in Standard I – UN entity- of the UN Data Cube financial reporting framework (to be moved to sub-category 41600)						
41000	41101	2019	UNCCD	Convention to Combat Desertification	100	B02
41000	41102	2019	DLCO-EA	Desert Locust Control Organisation for Eastern Africa	100	B02
41000	41318	2019	GM	Global Mechanism	100	B02
41000	41320	2019	UN-TBLDC	Technology Bank for Least Developed Countries	100	B02
41000	41142	2019	UNDEF	United Nations Democracy Fund	100	B02
41000	41126	2019	UNMAS	United Nations Mine Action Service	100	B02
41000	41501	2019	UN-REDD	United Nations Reducing Emissions from Deforestation and Forest Degradation	Not assessed	B03
41000	41133	2019	UNSI	United Nations Special Initiative on Africa	100	B02
41000	41137	2019	UNVFTC	United Nations Voluntary Fund for Technical Co-operation in the Field of Human Rights	100	B02
41000	41138	2019	UNVFT	United Nations Voluntary Fund for Victims of Torture	100	B02
41000	41136	2019	UNVFD	United Nations Voluntary Fund on Disability	100	B02
UN channels now included in the Standard I – UN entity- of the UN Data Cube financial reporting framework with a channel code not starting by 41000 (to be moved to category 41000)						
41000	47066	2019	IOM	International Organisation for Migration	100	B02
45000	45002	2019	WTO-ACWL	World Trade Organisation - Advisory Centre on WTO Law	100	B02
45000	45003	2019	WTO-DDAGTF	World Trade Organisation - Doha Development Agenda Global Trust Fund	100	B02
45000	45001	2019	WTO-ITC	World Trade Organisation - International Trade Centre	100	B02
47000	30010	2019	UNITAID	International drug purchase facility	100	B02
47000	47083	2019	PAHO	Pan-American Health Organisation	100	B02

Annex E. List of trust funds managed by the Inter-American Development Bank

Table E.1. List of trust funds managed by the Inter-American Development Bank (IADB)

Channel Code 46012

Fund Name	Type of Trust Fund	Modality
AgroLAC 2025 Multidonor Trust Fund	IADB Multi-donor trust fund	B032
Aid for Trade Strategic Thematic Fund	IADB Multi-donor trust fund	B032
Compete Caribbean Partnership Facility	IADB Multi-donor trust fund	B032
Early Childhood Development Innovation Multidonor Fund	IADB Multi-donor trust fund	B032
Gender and Diversity Multidonor Fund	IADB Multi-donor trust fund	B032
Institutional Capacity Strengthening Thematic Fund	IADB Multi-donor trust fund	B032
INTAL	IADB Multi-donor trust fund	B032
Knowledge Multidonor Economy Fund	IADB Multi-donor trust fund	B032
Malaria Elimination Blending Facility	IADB Multi-donor trust fund	B032
Mesoamerica Health Facility	IADB Multi-donor trust fund	B032
Multidonor AquaFund	IADB Multi-donor trust fund	B032
Multidonor Disaster Prevention Fund	IADB Multi-donor trust fund	B032
Multidonor Fund for Biodiversity and Ecosystem Services	IADB Multi-donor trust fund	B032
Multidonor Fund for Citizen Security	IADB Multi-donor trust fund	B032
Multi-Donor Regional Integration Fund	IADB Multi-donor trust fund	B032
NDC Pipeline Accelerator Multi-Donor Trust Fund	IADB Multi-donor trust fund	B032
Regional Fund for Agriculture Technology	IADB Multi-donor trust fund	B032
Social Progress Trust Fund	IADB Multi-donor trust fund	B032
Sustainable Colombia Facility	IADB Multi-donor trust fund	B032
Sustainable Emerging Cities Multidonor Trust Fund	IADB Multi-donor trust fund	B032
Sustainable energy and Climate Change Multi-donor Trust Fund	IADB Multi-donor trust fund	B032
Transparency Trust Fund	IADB Multi-donor trust fund	B032
Brazilian Cofinancing Account	IADB Single-donor trust fund	B033
Canada Cooperation Framework	IADB Single-donor trust fund	B033
Canadian Climate Fund for the Private Sector in the Americas	IADB Single-donor trust fund	B033
Canadian Fund	IADB Single-donor trust fund	B033
Canadian Fund for Universal Legal Identity in Latin America and the Caribbean	IADB Single-donor trust fund	B033
Canadian Joint Financing Programs	IADB Single-donor trust fund	B033
China Co-Financing Fund for Latin America and the Caribbean	IADB Single-donor trust fund	B033
European Commission Amended and Restated Framework Agreement	IADB Single-donor trust fund	B033
European Commission Framework Account	IADB Single-donor trust fund	B033
Finnish Technical Assistance Program	IADB Single-donor trust fund	B033
Government of Spain - Quincentennial Fund	IADB Single-donor trust fund	B033
Italian Fund for Technical Cooperation Projects	IADB Single-donor trust fund	B033
Italian Trust Fund for Regional Competitiveness	IADB Single-donor trust fund	B033
Italian Trust Fund for the Preparation of MIF Projects	IADB Single-donor trust fund	B033
Japan Public-Private Partnership Financing Account	IADB Single-donor trust fund	B033
Japan Special Fund	IADB Single-donor trust fund	B033
Japan Special Fund Poverty Reduction Program	IADB Single-donor trust fund	B033
Japanese Consultants Fund	IADB Single-donor trust fund	B033
Knowledge Partnership Korea Fund for Technology and Innovation	IADB Single-donor trust fund	B033
Korea Poverty Reduction Fund	IADB Single-donor trust fund	B033

Korea Private Sector Development and Innovation Fund	IADB Single-donor trust fund	B033
Korea Infrastructure Development Co-Financing Facility for Latin America and the Caribbean	IADB Single-donor trust fund	B033
LAIF grant to CC and W&S	IADB Single-donor trust fund	B033
Low Carbon Agriculture for Avoided Deforestation and Poverty Reduction	IADB Single-donor trust fund	B033
Partnership Trust Fund for Poverty Reduction in Latin America	IADB Single-donor trust fund	B033
Portuguese Technical Cooperation Trust Fund	IADB Single-donor trust fund	B033
Public Capacity Building Korea Fund for Economic Development	IADB Single-donor trust fund	B033
Spanish Fund for Water and Sanitation	IADB Single-donor trust fund	B033
Spanish General Cooperation Fund	IADB Single-donor trust fund	B033
Spanish Trust Fund for the Entrepreneurship Program	IADB Single-donor trust fund	B033
Specialized Financial Intermediary Development Fund	IADB Single-donor trust fund	B033
Swiss Technical Cooperation Fund for Consulting Services and Training	IADB Single-donor trust fund	B033
Technical Cooperation and Small Projects Swiss Fund	IADB Single-donor trust fund	B033
United Kingdom Sustainable Infrastructure Program	IADB Single-donor trust fund	B033

Source: Inter-American Development Bank