

Total Official Support for Sustainable Development TOSSD data collection in 2024 on 2023 resources

Explanatory notes for countries and organisations reporting to TOSSD

I. BACKGROUND AND OBJECTIVES

The Total Official Support for Sustainable Development (TOSSD) statistical measure includes all officially-supported resource flows to promote sustainable development in developing countries. This includes i) cross-border flows to developing countries and ii) resources to support development enablers and/or address global challenges at regional or global levels.

The TOSSD methodology has been developed by an international Task Force in direct response to the Addis Ababa Action Agenda that requested mobilisation of all types of resources for the 2030 Agenda (billions to trillions) and called for "open, inclusive and transparent discussions" on TOSSD. TOSSD sheds light on resources currently not well reflected in international statistics on development co-operation, such as South-South co-operation, triangular co-operation and finance mobilised from the private sector for sustainable development in developing countries. Since January 2024, the TOSSD framework is operated by the Secretariat of the International Forum on TOSSD (IFT) as an independent entity hosted by the OECD.

The Task Force has conducted four TOSSD data collections (2019, 2020, 2021 and 2022 data)¹. TOSSD serves as a data source for the new SDG indicator 17.3.1. and its sub-indicators on official sustainable development grants, official concessional sustainable development loans, official non-concessional sustainable development loans and, on an experimental basis, mobilised private finance (MPF). The TOSSD Secretariat submits the indicator data to the UN Statistics Division (see the metadata for the indicator here and the data here²).

These explanatory notes are circulated to support the collection of 2023 TOSSD data.

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See also the TOSSD website at: http://www.tossd.org

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¹ See TOSSD data at https://tossd.online.

² Data will be available on the Global SDG Indicators data platform from June 2023 onwards.





TOSSD reporting in a nutshell

TOSSD reporting consists in recording activities in support of sustainable development in the TOSSD form: please enter the activity (project) level information in the TOSSD data form.

Please provide a description of the activity, indicate the beneficiary country or region, the amount disbursed (either directly or through in-kind contributions) and classify the activity according to the various taxonomies in the TOSSD code list: Is the activity in the form of a grant or a loan or an equity? To which SDG target(s) does it contribute? etc. See the description of the TOSSD fields and the summary of reporting instructions for each item in Table 1 below. Refer to the TOSSD code list file for the list of taxonomies and codes.

Some of the items in the TOSSD form can be left empty if the information is not available. The required items are shown in Table 1 in bold.

Before sending your TOSSD data file to the Secretariat, please refer to the 'check-list' shown in Annex 1 to ensure consistency in your reporting.

II. METHODOLOGY FOR THE DATA COLLECTION

The data collection relates to resources provided in the calendar year **2023**. The methodology for reporting on TOSSD is described in the **Reporting Instructions**, which are available in English, French and Spanish.

Reporting in TOSSD is at activity level, and the objective is to make all TOSSD data publicly available at activity level. The Reporting Instructions advise that any information linked to TOSSD activities subject to confidentiality regimes should be filtered out upstream by the data providers. They also allow for a certain level of aggregation, for example "to protect the lives or safety of people receiving the support or implementing the activities (e.g., in the field of human rights or the context of violent conflicts). Another example is contracts of individual experts involving many small-size transactions."

III. FORMAT AND TIMELINE FOR THE DATA COLLECTION

TOSSD reporting documents

The **TOSSD** data form is an Excel file that is used to submit TOSSD data to the TOSSD Secretariat. It is composed of 30 items, which are defined in the Reporting Instructions (see summary in Table 1 below). The form also contains a separate tab with supplementary data fields on mobilised private finance (this information is collected for triangulation and cross-verification purposes only).

The *TOSSD code list* is an Excel file that contains all the classifications and associated codes for reporting in TOSSD (e.g., sectors, financial instruments, recipient countries or regions, channel codes).

These files are available at www.tossd.org/methodology/.

Reporting deadline

Please send the TOSSD data form to the Secretariat by 31 July 2024 (Pillar I) and 1 October 2024 (Pillar II).



Table 1. Activity-level reporting form for TOSSD and summary of Reporting Instructions

The full text of the Reporting Instructions is available at: https://tossd.org/methodology/
The TOSSD format has 30 items. Some items can be left empty if the information is not available, items required are shown in bold.

Reporting Items	Clarifications
A. Identification data	
1. Reporting year	Required item.
	Calendar year for which data are reported.
2. Provider country/institution	Required item.
	Unique code identifying the reporting country or institution. The list of codes is available in Excel (TOSSD code list at https://tossd.org/methodology/). If you do not find a code for your country/institution, please indicate the name in letters.
Provider agency	Unique code identifying the agency within the provider country that has budget responsibility and controls the activity for its own account. The provider agency is the government
	entity (central, state or local government agency or department) financing the activity from its own budget. For multilateral organisations, the code identifies the department or fund
	financing the activity within the institution. The list of codes is available in Excel (TOSSD code list at https://tossd.org/methodology/). If you do not find a code for a particular agency,
	please indicate the name in letters and the Secretariat will assign a code where needed.
Provider project ID number	Unique code for identifying the project in the provider's internal databases. Leave empty if the project is not identified by a code in your systems at present (size limit = 40 characters).
5. TOSSD ID Number	Unique code for identifying the project in the TOSSD database. Format is a 10-digit number starting by year.
B. Basic data	
6. TOSSD recipient	Required item.
	Unique code identifying the country/region receiving the TOSSD cross-border flow or benefiting from the in-kind technical co-operation. Each TOSSD recipient country/region has its own code. If the activity benefits two or more countries, please use the appropriate regional/global code.
7. Project title	Required item.
	Free text indicating the official project title in English, French or Spanish (size limit = 300 characters). If the project title is only available in another language, please provide it as such and the TOSSD Task Force Secretariat will make best efforts to translate it.
8. Project description	Free text describing the activity, including its objectives, planned outputs and outcomes, time frame, and budget. The text should be provided in English, French or Spanish (size limit
	= 8000 characters). Over time, the aspiration will be to collect this information in all UN languages. As indicated above for the project title, if the description is only available in another
	language, please provide it as such.
9. External link	Digital Object Identifier (DOI) or link to a web page (of the provider, implementing partner or recipient) containing detailed information on the activity. Please make sure the link is in
10 000 1	plain text.
10a. SDG focus	Required item.
	Multiple codes identifying the target(s) in the UN list of SDG targets (e.g. 2.1, 3.3). The list of codes is available in Excel (TOSSD code list at
	https://tossd.org/methodology/). Report the values separated by a ";".
	In case no direct link can be found to an SDG Target, report the goal as "x.0", for example "2.0" for Goal 2 and provide an appropriate justification in the "notes" field at
	the end of the TOSSD data file. (See Reporting Instructions, paragraphs 47-51.) Only report the targets that the activity directly and significantly contributes to. It is



	expected that, for most projects, the number of SDG targets should not exceed ten. Only the first ten SDG targets (and/or goals) reported per activity will be disseminated. The Secretariat has developed a macro that allows reporters to check whether SDGs are reported in the correct format (available here).
10b. Keywords	The following pre-determined keywords (preceded by the symbol #) can be used to identify activities of particular policy interest. More than one keyword can be used, separated by a semicolon (;) #ADAPTATION #MITIGATION #COVID-19 #NON-17.3.1 #GENDER #REFUGEES_HOSTCOMMUNITIES #VOLUNTARYREFUGEERETURN_REINTEGRATION #IDPS_HOSTCOMMUNITIES #PPR_PREPAREDNESS #PPR_PREPAREDNESS #PPR_PREPAREDNESS #PPR_PREPAREDNESS_SURVEILLANCE #PPR_PREPAREDNESS_OTHER #PPR_RESPONSE #TRANSNATIONAL_BENEFITS_[REGION]) e.g., #TRANSNATIONAL_BENEFITS_[AFRICA], # Transnational_benefits_[GLOBAL] User-defined keywords (not preceded by the symbol #) can also be reported spontaneously by data reporters to highlight a publicly relevant aspect of the activity, such as a policy objective, a specific process, the adoption of a standard, the involvement of stakeholder group, the belonging to a particular set of activities or other intrinsic characteristics of the activity.
11. Sector	Multiple codes identifying the sector(s) that the resource transfer is intended to foster. Reporting is based on either the OECD Creditor Reporting System purpose codes classification or the latest International Standard Industrial Classification maintained by the UN Statistics Division. Data reported in ISIC will be converted to the OECD CRS classification by the Secretariat using conversion tables. The list of codes for both classifications is available in the TOSSD code list available at https://tossd.org/methodology/ . In the case where the activity benefits several sectors, a maximum of 10 sector codes can be assigned. The share of the contribution corresponding to each code should be reported with the percentages adding up to 100. Use one of the following formats: • a string that can be easily parsed such as: "23110:40 32262:30 15114:20 15160:10"; or • an XML string such as: " <sectors><sector code="23110" percentage="40"></sector><sector code="32262" percentage="30"></sector><sector code="15160" percentage="10"></sector></sectors> ". If details are not available, report one main sector only.



The channel of delivery is the first implementing partner. It has implementing responsibility over the funds and is normally accountable to the provider agency by a contract or other
binding agreement. Indicate the code identifying the institution through which the activity is implemented. The list of channel codes is included in the TOSSD code list available here.
In case the institution through which the activity is implemented does not have a channel of delivery code, indicate if possible a category. The channels of delivery classification
include six main categories as follows:
 10000: Public sector institutions include central, state or local government departments (e.g. municipalities) and public corporations in provider or recipient countries.
20000: Non-governmental organisations (NGOs) and civil society.
30000: Public-private partnerships (PPPs) and networks.
 40000: Multilateral organisations are international institutions with governmental membership.
 51000: Universities, colleges or other teaching institutions, including research institutes or think-tanks.
60000: Private sector institutions, including all "for-profit" institutions, consultants and consultancy firms that do not meet the definition of a public sector institution.
Free text indicating the full name of the institution implementing the activity (size limit = 100 characters). If the institution has a channel of delivery code, this field is empty.
Unique code specifying the modality of co-operation used to implement the activity. The various modalities used in the context of TOSSD are as follows:
 A00: BUDGET SUPPORT – Identifies contributions from the provider to the government budget of a recipient country, which has exclusive responsibility for the use of and
accountability for the funds. Budget support can be generic (not sector allocated) or sectoral (e.g. energy, agriculture). Please make sure to associate sector code 51010
for generic budget support
B01: CORE SUPPORT TO NGOS AND CIVIL SOCIETY, PPPs AND RESEARCH INSTITUTES – Identifies funds provided to PPPs, networks, research institutes and non-
profit private bodies for use at these organisations' discretion and contributing to programmes and activities which these institutions have developed themselves, and which
they implement on their own authority and responsibility.
B02: CORE CONTRIBUTIONS TO MULTILATERAL ORGANISATIONS: Contributions to the general budgets of multilateral institutions, including development banks,
development funds, international development and humanitarian organisations. The recipient multilateral institution pools contributions so that they lose their identity and
become an integral part of its financial assets. All B02 contributions must be reported in pillar II.
B03: CONTRIBUTIONS TO SPECIFIC-PURPOSE PROGRAMMES AND FUNDS MANAGED BY NGOS AND CIVIL SOCIETY, PPPs AND RESEARCH INSTITUTES – B03: CONTRIBUTIONS TO SPECIFIC-PURPOSE PROGRAMMES AND FUNDS MANAGED BY NGOS AND CIVIL SOCIETY, PPPs AND RESEARCH INSTITUTES – B03: CONTRIBUTIONS TO SPECIFIC-PURPOSE PROGRAMMES AND FUNDS MANAGED BY NGOS AND CIVIL SOCIETY, PPPs AND RESEARCH INSTITUTES – B03: CONTRIBUTIONS TO SPECIFIC-PURPOSE PROGRAMMES AND FUNDS MANAGED BY NGOS AND CIVIL SOCIETY, PPPs AND RESEARCH INSTITUTES – B04: CONTRIBUTIONS TO SPECIFIC-PURPOSE PROGRAMMES AND FUNDS MANAGED BY NGOS AND CIVIL SOCIETY, PPPs AND RESEARCH INSTITUTES – B05: CONTRIBUTIONS TO SPECIFIC-PURPOSE PROGRAMMES AND FUNDS MANAGED BY NGOS AND CIVIL SOCIETY, PPPs AND RESEARCH INSTITUTES – B06: CONTRIBUTIONS TO SPECIFIC-PURPOSE PROGRAMMES AND FUNDS MANAGED BY NGOS AND CIVIL SOCIETY, PPPs AND RESEARCH INSTITUTES – B07: CONTRIBUTIONS TO SPECIFIC-PURPOSE PROGRAMMES AND FUNDS MANAGED BY NGOS AND CIVIL SOCIETY, PPPs AND RESEARCH INSTITUTES – B07: CONTRIBUTIONS TO SPECIFIC PURPOSE PROGRAMMES AND FUNDS MANAGED BY NGOS AND CIVIL SOCIETY, PPPS AND RESEARCH INSTITUTES – B07: CONTRIBUTIONS TO SPECIFIC PURPOSE PROGRAMMES AND FUNDS MANAGED BY NGOS AND CIVIL SOCIETY, PPPS AND RESEARCH INSTITUTES – B07: CONTRIBUTIONS TO SPECIFIC PURPOSE PROGRAMMES AND FUNDS MANAGED BY NGOS AND CIVIL SOCIETY, PPPS AND RESEARCH INSTITUTES PURPOSE PROGRAMMES AND FUNDS MANAGED BY NGOS AND CIVIL SOCIETY, PPPS AND RESEARCH INSTITUTES PURPOSE PROGRAMMES AND FUNDS MANAGED BY NGOS AND CIVIL SOCIETY, PPPS AND RESEARCH INSTITUTES PURPOSE PROGRAMMES AND FUNDS MANAGED BY NGOS AND CIVIL SOCIETY, PPPS AND RESEARCH INSTITUTES PURPOSE PROGRAMMES AND FUNDS MANAGED BY NGOS AND CIVIL SOCIETY, PPPS AND RESEARCH INSTITUTES PURPOSE PROGRAMMES AND RESEARCH PROGRAMMES PURPOSE PROGRAMMES PURPOSE PROGRAMMES PURPOSE PROGRAMMES PURPOSE PROGRAMMES PURPOSE PURP
Identifies funds provided to PPPs, networks, research institutes and non-profit private bodies for specific programmes and funds with clearly identified sectoral, thematic or
geographic focus.
C01: PROJECTS – Identifies specific inputs, activities and outputs supported by a TOSSD provider, to reach specific objectives/outcomes within a defined time frame, with a defined budget and a defined provider.
a defined budget and a defined geographical area.
D01: IN-KIND TECHNICAL CO-OPERATION EXPERTS - Identifies technical co-operation implemented using public officials of the reporting country. Technical co-operation placed to appear the projects of the reporting country.
operation already embedded in the projects described above is not included, nor are experts hired on the market. D011: (for SSC providers only) In-kind technical cooperation. Experts' costs - Expenses related to hiring specialists, technical hours of government officials and
 D011: (for SSC providers only) In-kind technical cooperation. Experts' costs - Expenses related to hiring specialists, technical hours of government officials and opportunity costs, directly associated with the technical co-operation activity.
 D012: (for SSC providers only) In-kind technical cooperation experts. Travel related costs. Expenses related to per diems, daily allowances and airfares, that are
directly associated with the technical co-operation activity. Also includes expenditures for travel-related costs of volunteers.
 D013: (for SSC providers only) In-kind technical cooperation. Services, materials, equipment and supplies. Expenses regarding the acquisition of services,
materials, equipment and supplies that are needed to deliver technical co-operation activities/projects between developing countries.
D02: OTHER TECHNICAL CO-OPERATION – Includes the provision of technical co-operation using internationally or locally recruited experts, beyond technical co-operation.
operation already embedded in the projects described above and beyond in-kind technical co-operation. All non-salary costs of experts (including those of public officials



	of the reporting country) such as flights, per-diem, accommodation, internal transportation within the recipient country and training, are also included. This category also covers training and research as well as various capacity building activities such as conferences, seminars, workshops, exchange visits.
	• E01: SCHOLARSHIPS/TRAINING IN DONOR COUNTRY: – Includes financial awards for individual students and contributions to trainees, nationals of TOSSD recipients. Scholarships are reportable in Pillar I.
	E02: Imputed student costs: indirect costs of tuition in provider countries to nationals from TOSSD recipients. Imputed student costs are reporable in Pillar II.
	F01: DEBT RELIEF, PRINCIPAL (original loan previously recorded in TOSSD). F00. DEBT RELIEF, PRINCIPAL (original loan previously recorded in TOSSD).
	 F02: DEBT RELIEF, PRINCIPAL (original loan not recorded in TOSSD). F03: DEBT RELIEF, INTEREST.
	 G01: ADMINISTRATIVE COSTS – Includes administrative costs of delivering TOSSD activities, not included elsewhere. When the exact amount cannot be identified,
	reporters may estimate these costs as follows: i) take as a starting point the total administrative costs of development co-operation agencies and other official entities involved in the delivery of TOSSD activities; and ii) do a pro-rata calculation, reflecting the share of TOSSD-eligible activities and recipient countries in total expenditures of the institution. Administrative costs are included in Pillar II, but the costs of country or regional offices may be reported against the code of the country or region in which the activities are conducted.
	 H00: Expenditures in the provider country not included elsewhere (also applies to expenditures within the provider institution).
	101: SUPPORT TO REFUGEES/PROTECTED PERSONS IN THE PROVIDER COUNTRY (UP TO 12 MONTHS OF THEIR STAY). Costs incurred in provider countries for basic assistance to assulum assistance and protected persons from TOSSD elicible assistance up to 12 months. Personable under Piller II. The provider countries are to assistance to assistance and protected persons from TOSSD elicible assistance up to 12 months. Personable under Piller II. The provider countries are to assistance to assistance and protected persons from TOSSD elicible assistance up to 12 months. Personable under Piller II. The provider countries are to assistance to assistance and protected persons from TOSSD elicible assistance up to 12 months. Personable under Piller II.
	for basic assistance to asylum seekers, refugees and protected persons from TOSSD-eligible countries, up to 12 months. Reportable under Pillar II. • I02: SUPPORT TO REFUGEES/PROTECTED PERSONS IN THE PROVIDER COUNTRY (BEYOND THE 12-MONTH PERIOD). Costs incurred in provider countries for
	basic assistance to asylum seekers, refugees and protected persons from TOSSD-eligible countries, beyond the 12-month period, to the extent that the individual is not recognised by the competent authorities of the country in which he/she has sought asylum as having the rights and obligations which are attached to the possession of residency or nationality of that country. Reportable under Pillar II.
	105: SUPPORT TO REFUGEES/PROTECTED PERSONS/MIGRANTS FOR THEIR INTEGRATION IN THE ECONOMY OF PROVIDER COUNTRIES - Costs incurred in provider countries for promoting the integration in their economy of asylum seekers, refugees, protected persons and migrants from TOSSD recipients. Covers activities that promote the integration in the economy and culture of the provider country (including language training, vocational training, social protection schemes, employment programmes, awareness on national culture), up to the first 5 years of stay. Temporary sustenance/basic assistance is covered under modalities I01 and I02. Reportable under Pillar II.
15. Financial instrument	Required item.
	Unique code specifying the financial instrument used to fund the activity. The list of codes is available in Excel (TOSSD code list available at https://tossd.org/methodology/). The main categories of financial instruments are: grants, debt instruments, mezzanine finance instruments, equity and shares in
	collective investment vehicles, guarantees and other unfunded contingent liabilities, direct provider spending, and subsidies and similar transfers.
	Clarification on officially-supported export credits: TOSSD financial instruments may include officially-supported export credits extended in association with
	development finance or explicitly designed to contribute to sustainable development objectives.
16. Financing arrangement	Multiple codes identifying specific characteristics of the financial arrangement:
	 FA01: BLENDED FINANCE – the strategic use of development finance for the mobilisation of additional finance towards sustainable development. FA02: ISLAMIC FINANCE – sharia-compliant finance (the Islamic finance instruments are included in the financial instruments classification in the relevant categories).
	FA02: ISLAMIC FINANCE – Statia-compilant infance (the islamic infance instruments are included in the infancial institutions classification in the relevant categories). FA03: CO-FINANCING ARRANGEMENTS INVOLVING RECIPIENT COUNTERPART FUNDS – the co-financing by the recipient country public institutions.
	FA04: OFFICIALLY-SUPPORTED EXPORT CREDITS – credits extended by government-owned or controlled specialised export-financing agencies or institutions (ECAs) for commercial purposes to finance a specific purchase of goods or services from within the creditor country. They include both official direct export credits (i.e. loans)



	extended by ECAs to facilitate exports to developing countries) and officially-guaranteed/insured export credits (i.e. loans extended by the private sector, but guaranteed/insured by ECAs to finance an export transaction).
17. Framework of collaboration	Multiple codes identifying specific frameworks of collaboration: • FC01: SOUTH-SOUTH CO-OPERATION – a broad framework of collaboration among countries of the South in the political, economic, social, cultural, environmental and technical domains. Involving two or more TOSSD recipient countries, it can take place on a bilateral, regional, intraregional or interregional basis. TOSSD recipient countries
	share knowledge, skills, expertise and resources to meet their development goals through concerted efforts. • FC02: TRIANGULAR CO-OPERATION – (also referred to as trilateral co-operation) involves a partnership among at least three partners, where three main roles can be identified as follows:
	 The beneficiary partner, which is a TOSSD recipient country that requests support to tackle a specific development challenge. The pivotal partner that has relevant domestic experience in addressing the issue in a context similar to that of the beneficiary country, and that shares its financial resources, knowledge and expertise to help others do the same.
	 The facilitating partner that helps connect the other partners and supports the partnership financially and/or with technical expertise.
18. TOSSD Pillar	Required item. A binary code indicating whether the activity falls under Pillar I or Pillar II of TOSSD. Pillar I (code 1) identifies cross border resources extended to TOSSD recipient countries in support of sustainable development and also includes in-kind technical co-operation. Pillar II (code 2) identifies regional and global expenditures (that do not involve cross border flows to TOSSD recipient countries) to support the provision of international public goods, promote development enablers and address global challenges. See Annex 2 for guidance on reporting on Pillar II.
C. Volume data	
19. Currency	Required item ISO code for the currency in which the transaction has been undertaken. The list of ISO codes is available in the TOSSD code list, here . If you do not find a code for your currency, please indicate the name in letters.
20. Amount committed	Required item. In thousands of units (millions for Yen). New amount committed contractually by the provider during the reporting year, i.e., the face value of the activity.
21. Amount disbursed	Required item. In thousands of units (millions for Yen). Amount disbursed (expenditure) by the provider during the reporting year.
22. Reflows to the provider	Required item. In thousands of units (millions for Yen). Amount paid back to the provider during the reporting year and related to recoveries on grants, amortisation of loans and gains or losses from equity sales.
23. Amount mobilised	In thousands of units (millions for Yen). TOSSD measures the resources mobilised by official development finance interventions from private sources, where a causal link between the provision of the private finance and the official intervention can be documented. Transactions are classified as official or private according to who owns or controls the financing entity (see paragraph 13 in the Reporting Instructions). Any resources mobilised from public entities should be excluded from the mobilisation measure. See also items 27 and 28. Please complete the supplementary data fields contained in the separate tab, for checking purposes at Secretariat's end.



For in-kind technical co-operation	on only						
24. Salary cost	In thousands of units (millions for Yen). Salary paid to the public official of the reporting country. Where salary costs are reported, all volume data should be reported in national currency. Given the differences in salary levels of public officials across countries, the value of in-kind technical co-operation in TOSSD will be calculated by applying the purchasing power parity (PPP) conversion factor for private consumption to the salary costs (See paragraph 58 of the Reporting Instructions). Please indicate the salary without applying the PPP factor, the Secretariat will apply the factor.						
For loans only							
25. Concessionality	A binary "Yes" or "No" code indicating the concessionality of the loan according to the IMF det at a uniform rate of discount of 5%. Loans are considered non-concessional if they do not n loan, please use this link: https://www.imf.org/external/np/pdr/conc/calculator/ or reach out to	neet this IMF and WB definition of concessionality. To calculate the grant element of a					
26. Maturity	Interval (number of months) from commitment date to the date of the last payment of amortisation	ation.					
For mobilisation only							
27. Leveraging mechanism	Unique code indicating the leveraging instrument used: 1: Syndicated loan, arranger 2: Syndicated loan, participant 3: Common shares in flat collective investment vehicle 4: Shares in the riskiest tranche of structured collective investment vehicle () 5: Shares in the mezzanine/senior tranche of structured CIV	 6: Guarantee/insurance 7: Direct investment in companies, equity 8: Direct investment in companies, mezzanine/senior debt 9: Credit lines 10: Simple co-financing 					
28. Origin of the funds mobilised	Multiple codes identifying the origin of the funds mobilised: 1 = provider country 2 = recipient country 3 = third high-income OECD country 4 = other third country 5 = multiple origins.						
For SSC providers only							
29. SSC-specific information	Information related to South-South co-operation in the context of pilot testing of the conceptual Include here the grant element of loans, non-monetary SSC inputs and/or outputs, as well as						





Annex 1. Check-list for TOSSD reporting

The check-list indicates specific criteria that certain TOSSD reporting fields must fulfil as well as some essential interlinkages between the codes assigned to different fields, for the sake of coherency.

1. Reporting year

2. Provider country/international organisation

3. Provider agency

4. Provider project number

5. TOSSD ID Number

Please make sure that all TOSSD ID Numbers are unique.

6. TOSSD recipient

If the activity targets more than one country, please use the appropriate regional and global codes according to the TOSSD code list.

7. Project title

Maximum field length = 300 characters. Please edit the project title if the number of characters is higher.

8. Description

Maximum field length = 8000 characters. Please edit the description if the number of characters is higher.

9. External link

10a. SDG focus

For activities marked with more than 10 SDGs, only the first 10 will be displayed. The rest will be recorded in the notes field. Please make sure the SDGs are separated by ";" and <u>not</u> by any other punctuation mark. The SDGs and sector categories have interlinkages, which may be strong, medium, or mild. When reporting the SDG focus, please consider the interlinkages as shown in the table below.

Table A1 - Main interlinkages between SDGs and sectors

Sector	Sector Categories (CRS classification)	Related SDGs & Targets	Strength
Education	110 - 114	SDG 4; SDG 1 (1.a, 1.4, 1.5), 11.2	Strong; Medium
Health	120 - 123	SDG 3; SDG 1 (1.a, 1.4, 1.5), 11.2	Strong; Medium
Population Policies/Programmes & Reproductive Health	130	SDG 3, 5	Strong
Water Supply & Sanitation	140	SDG 6; SDG 1 (1.a, 1.4, 1.5), 11.2	Strong; Medium
Government & Civil Society	150 - 151	SDG 16; SDG 5; SDG 1, 10 and others	Strong; Medium; Mild



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Conflict, Peace & Security	152	SDG 16.1, 16.2	Strong		
Other Social Infrastructure & Services	160	SDG 1, 10, 11 and others	Medium		
Transport & Storage	210	SDG 9, 11.2 and others	Mild		
Communications	220	SDG 9.c.; SDG 17.8, many others	Strong; Mild		
Energy	230 - 236	SDG 7 (all), 13	Strong		
Banking & Financial Services	240	SDG 8.10, 9.3, 10.5; SDG 1 and others	Medium; Mild		
Business & Other Services	250	SDG 1, 8, 9 and others	Mild		
Agriculture, Forestry, Fishing	310 - 313	SDG 2; SDG 1, 8, 12, 15	Strong; Mild		
Industry, Mining, Construction	320 - 323	SDG 1, 8, 9, 12 and others	Mild		
Trade Policies & Regulations	331	SDG 10.a, 17.10, 17.11, 17.12; SDG 1, 8	Strong; Mild		
Tourism	332	SDG 8.9; SDG 1 and others	Strong; Mild		
General Environment Protection	410	SDGs 13 - 15; SDG 11.3, 11.6; SDG 12	Strong; Medium;		
Other Multisector	430	SDG 1 and others	Mild		
General Budget Support	510	SDG 16.6, 17.2 and case by case	Mild		
Development Food Assistance	520	SDG 2.1, 2.2	Strong		
Action Relating to Debt	600	SDG 17.4	Strong		
Emergency Response	720	SDG 1.5 if no project-related SDG is applicable	Mild		
Reconstruction Relief & Rehabilitation	730	SDG 1.5 if no project-related SDG is applicable	Mild		
Disaster Prevention & Preparedness	740	SDG 11.5; SDG 3	Strong; Mild		
Administrative Costs of Donors	910	SDG 17.2 if no project-related SDG is applicable	Mild		
Refugees in Donor Countries	930	SDG 10.7, others	Medium		
Unallocated / Unspecified	998	SDG 17.16 and 17.17	Mild		

For the assignment of SDGs to core contributions to multilateral institutions, the mapping below constitutes a reference.





Table A2 - Reported SDG Focus of Outflows from Multilateral Institutions (2019)

Multilateral Provider	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	None
Adaptation Fund	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%
African Development Bank	0%	12%	2%	4%	1%	8%	14%	38%	29%	12%	17%	0%	8%	0%	1%	0%	7%	2%
African Development Fund	0%	22%	5%	8%	2%	10%	13%	18%	26%	17%	22%	1%	7%	0%	3%	1%	7%	5%
Arab Bank for Economic Development in Africa	0%	19%	0%	16%	0%	3%	3%	10%	13%	0%	16%	0%	0%	0%	0%	26%	52%	0%
Arab Fund (AFESD)	5%	11%	3%	8%	0%	25%	22%	1%	3%	1%	23%	0%	1%	0%	3%	3%	4%	0%
Asian Development Bank	45%	15%	9%	11%	55%	31%	6%	17%	27%	48%	20%	28%	77%	0%	5%	4%	6%	96%
Asian Infrastructure Investment Bank	2%	0%	0%	0%	0%	23%	46%	0%	29%	0%	29%	0%	50%	0%	0%	0%	0%	0%
Caribbean Development Bank	55%	6%	2%	6%	2%	4%	4%	9%	8%	9%	6%	6%	9%	0%	0%	11%	25%	0%
Center of Excellence in Finance	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%	0%
Climate Investment Funds	20%	0%	0%	0%	20%	0%	100%	0%	40%	0%	20%	40%	100%	0%	0%	0%	0%	96%
Council of Europe Development Bank	28%	0%	8%	16%	0%	0%	2%	6%	30%	0%	24%	0%	4%	0%	0%	6%	0%	84%
Global Alliance for Vaccines and Immunization	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Global Environment Facility	42%	51%	4%	0%	61%	6%	24%	59%	21%	0%	22%	42%	79%	24%	54%	36%	0%	3%
Global Fund	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Global Green Growth Institute	4%	9%	0%	0%	0%	4%	15%	1%	3%	0%	16%	0%	41%	0%	3%	1%	1%	0%
Green Climate Fund	0%	13%	0%	0%	3%	5%	11%	0%	0%	0%	19%	1%	100%	1%	5%	0%	0%	0%
IDB Invest	14%	4%	3%	3%	10%	2%	9%	97%	35%	38%	6%	21%	11%	0%	0%	0%	52%	0%
IFAD	95%	97%	8%	0%	53%	16%	2%	36%	7%	24%	0%	6%	37%	9%	21%	0%	4%	37%
Inter-American Development Bank	17%	11%	11%	12%	40%	12%	10%	25%	50%	59%	26%	11%	51%	2%	6%	55%	19%	91%
International Investment Bank	13%	0%	0%	0%	0%	0%	0%	27%	27%	0%	0%	0%	7%	0%	0%	0%	100%	0%
International Labour Organisation	18%	6%	3%	4%	10%	0%	0%	93%	4%	18%	0%	0%	6%	0%	0%	15%	0%	98%
Islamic Development Bank	1%	11%	10%	6%	4%	3%	4%	12%	12%	15%	5%	0%	2%	0%	0%	0%	42%	0%
Nordic Development Fund	93%	29%	36%	2%	88%	24%	45%	29%	52%	2%	19%	12%	100%	10%	38%	0%	31%	47%
OPEC Fund for International Development	2%	13%	6%	25%	0%	11%	13%	10%	7%	2%	13%	0%	1%	0%	0%	3%	2%	88%
UN Institute for Disarmament Research	0%	0%	13%	88%	88%	0%	0%	88%	0%	0%	88%	0%	0%	0%	0%	88%	0%	0%
UN Peacebuilding Fund	5%	8%	5%	48%	46%	2%	0%	28%	3%	58%	3%	5%	2%	0%	1%	100%	8%	0%
UNDP	30%	2%	3%	2%	10%	1%	3%	4%	4%	4%	3%	3%	19%	2%	9%	35%	16%	10%
UNFPA	0%	0%	53%	0%	15%	0%	0%	0%	0%	6%	6%	0%	0%	0%	0%	4%	16%	0%
UNICEF	5%	7%	15%	15%	53%	11%	0%	0%	0%	1%	0%	0%	0%	0%	0%	18%	27%	0%
UNRWA	33%	0%	33%	33%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	25%
WFP	0%	74%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	26%	0%
World Health Organisation	0%	5%	87%	0%	0%	0%	0%	0%	0%	3%	0%	0%	0%	0%	0%	0%	4%	0%
World Tourism Organisation	6%	0%	0%	25%	6%	6%	6%	50%	50%	6%	50%	31%	19%	25%	19%	31%	75%	0%

Further information on the interlinkages between the SDGs, main sector categories and policy markers (e.g. climate mitigation, climate adaptation) can be found in the SDG Handbook.

<u>If information provided in the field '10a.SDG focus' is not at the target level</u>, please add a justification in the Notes field (no longer than 4000 characters), such as:

"[COUNTRY/ORGANISATION] is firmly committed to the 2030 Agenda for Sustainable Development, adopted by the UN, and will strive to report on the SDG focus at target level in the coming years."

10b. Keywords

If the keywords #ADAPTATION and/or #MITIGATION is used, please make sure to use SDG 13 (goal or target level) in the '10a.SDG focus' field for coherence, and vice versa.

If the keyword #GENDER is used, please make sure to use SDG 5 (goal or target level) in the '10a. SDG focus' field for coherence purposes, and vice versa.

For #TRANSNATIONAL_BENEFITS (for pillar I activities only), see Table A3 below.

Table A3. Keywords for TOSSD pillar I activities with transnational benefits

# Transnational benefits	Themes	Possible way to identify the activities in TOSSD
	Climate mitigation	Keyword #Mitigation
#Transnational_ Benefits_global	Control of global infectious diseases	 Sector code COVID-19 control (12264) Sector code Infectious disease control (12250) Sector code STD control including HIV/AIDS (13040)
	International peace and security	• International crime prevention, including the following sector codes:



		\ X / P 0
		o Non-agricultural alternativ
		development (43050)
		Agricultural alternative development
		(31165)
		o Narcotics control (16063)
		 Fight against transnational organise crime (1513010)
		 Countering violent extremisment (1513020)
		• Disarmament of Weapons of Mas
		Destruction (1520010)
		• International criminal justice (1516020)
	Biodiversity	Sector code Biodiversity (41030)
	R&D on issues	All research sector codes when reporte
	specific to developing	with the recipient code "998 - developin
#T	countries	countries, unspecified"
#Transnational_	Control of developing	Sector code Malaria control (12262) whe
Benefits_developing countries	country- specific	reported with the recipient code "998
	infectious diseases	developing countries, unspecified"
	(e.g., malaria, tuberculosis)	Sector code Tuberculosis control (12263)
	tuberculosis)	when reported with the recipient cod
	DeD on regionally	"998 - developing countries, unspecified
	R&D on regionally	All research sectors when reported wit regional regional regions and self-self-self-self-self-self-self-self-
	specific issues (e.g., diseases specific to	regional recipient codes ³
	some regions, food	
	crop cultivars).	
	Control of regionally	Sector code Malaria control (12262) whe
	specific infectious	reported with regional or country
	diseases (e.g.,	recipient codes ⁴
#Transnational_	malaria, tuberculosis)	 Sector code Tuberculosis control (12263
Benefits_[region]		when reported with regional or countr
		recipient codes
	Regional	Sector codes in Transport & storage
	infrastructure	(210xx) when reported with regions
	(regional	codes
	transportation	Sector code River basins development
	networks,	(14040) when reported with regions
	transboundary water	recipient codes
	management, etc.)	1

SSC-only keywords:

Please refer to the Annex I of the Reporting Instructions for the definition and use of the keywords.

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 $^{^3}$ E.g., for an activity reported with the sector "41082 - Environmental research" and recipient code "89 - Europe, regional", indicate "#Transnational_Benefits_Europe".

⁴ E.g., for an activity reported with the sector "12262 - Malaria control" and recipient code "298 - Africa, regional", indicate "#Transnational_Benefits_Africa".

For an activity reported with the sector "12262 - Malaria control" and recipient code "255-Mali", indicate "#Transnational_Benefits_Westernafrica"





11. Sector

If multiple sectors are assigned, please make sure that the number of sectors reported for an activity does not exceed 10, and that the percentages assigned to each sector add up to 100%.

When reporting on research related to issues which are not captured by specific purpose codes (e.g., 12182 for general medical research or 31182 for agricultural research), please use the most generic purpose code under a xxx10 relevant sector or sub-sector category. For example, use the purpose code 12310 (NCDs control, general) when the research relates to a non-communicable disease.

12. Channel code

In case the channel of delivery has a specific TOSSD channel code, please make sure to assign this code (instead of a more general channel code) for accurate data processing and to avoid double-counting.

13. Channel name

Maximum field length = 100 characters. Please edit the channel name if the number of characters is higher than 100. You can use abbreviations where necessary.

14. Modality

A00: Budget support, please use the sector code = 51010 in the field '11. Sector'.

F0x: Debt relief, please use one of the sector codes = 600x in the field '11. Sector'.

G01: Administrative costs, please use this code if the field '11. Sector' indicates 91010.

I01, I02, I05: Support to refugees/protected persons in the provider country, please use one of the sector codes 930xx in the field '11. Sector'.

H00: Expenditures in the provider country not included elsewhere. Please note that many TOSSD Pillar II activities fall under this category.

15. Financial instrument

If you report South-South co-operation, please refer to Annex I of the Reporting Instructions for additional guidance on how to report financial instruments.

16. Financing arrangement

For transactions with mobilised amounts, please assign **FA01** (Blended finance). For export credits, assign **FA04** (Export credit).

17. Framework of collaboration

When reporting South-South co-operation activities, please use the code FC01. For triangular co-operation activities, please use the code FC02.

18. TOSSD pillar

For modalities **A00**, **E01**, and **F0x**, please assign TOSSD pillar I by default. For modalities **B02**, **E02**, **G01**, **I01**, **I02**, **I05** and **H00**, please assign TOSSD pillar II by default.

Activities under modalities **D01** and **D02** generally fall under TOSSD pillar I (except when donor experts are assigned to work for multilateral organisations, in which case pillar II is more appropriate).

Activities under modality C01 with a specific recipient code will generally be assigned TOSSD pillar I. For modalities B01, B03 and C01 with a regional or global recipient code, please check whether the funds/projects involve flows to multiple countries (assign TOSSD pillar I) or relate to regional/global projects implemented at the level of a global or regional institution with no direct resource transfer to individual countries (assign TOSSD pillar II). Typical contributions that should fall under Pillar II are listed below (not exhaustive):

- European Centre for Development Policy Management (B01)
- Overseas Development Institute (ODI) (B01)





- Voluntary contribution to the OECD Development Assistance Committee or Development Centre or Multilateral Organisation Performance Assessment Network (B03)
- CEPI for its COVID-19 related work (B03)
- Arms Trade Treaty Trust Fund (B03)
- Comprehensive Nuclear Test Ban Treaty Organisation (B03)

Activities assigned financial instruments 510 and 520 (Equities) will generally fall under pillar I.

19. Currency

Please make sure that the reported currency code reflects the currency in which volume data (i.e., commitments, disbursements, reflows, private finance mobilised, salary cost) are reported. Please remember that if salary costs are reported, then all amounts for this activity should be reported in the national currency of the provider.

20. Amount committed (thousands)

21. Amount disbursed (thousands)

If relevant, the amount disbursed includes the salary costs. Also, amounts reported as commitments cannot be used as proxies for disbursements.

22. Reflows to the provider (thousands)

Please indicate reflows as positive numbers.

23. Amount mobilised (thousands)

Please make sure to provide the supplementary data in worksheet "mobilisation" used for validation purposes only.

24. Salary cost (thousands)

Please make sure that the salary cost reported in this field is not excluded from the amount disbursed (field 21)

Where salary costs are reported, all volume data should be reported in national currency.

25. Concessionality

Concessional loans convey a grant element of at least 35%, calculated at a uniform rate of discount of 5%. Loans are considered non-concessional if they do not meet this IMF and WB definition of concessionally. To calculate the grant element of a loan, please use this link.

26. Maturity (in months)

27. Leveraging mechanism

28. Origin of the funds mobilised

29. SSC-specific information

Include here the grant element of loans, non-monetary SSC inputs and/or outputs, as well as any SSC specific information useful in the context of the pilot study of the conceptual framework of SSC for SDG Indicator 17.3.1.

Notes

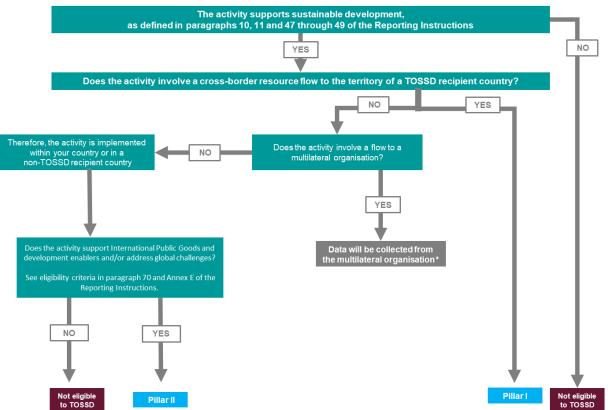
Maximum field length = 4000 characters. Please consider editing if the notes are longer than 4000 characters.



Annex 2. Additional guidance for reporting on TOSSD Pillar II

TOSSD Pillar II captures resources to support regional and global expenditures, including for International Public Goods. It includes resources deployed at the international (global or regional) or domestic level and whose benefits are of transnational reach. Eligibility criteria are explained in the Reporting Instructions and additional guidance on the eligibility of specific themes has been included in Annex E of those instructions.

The decision tree below describes the general approach for reporting on TOSSD, including Pillar II:



* In the TOSSD system, it is planned that multilateral providers will report on all activities they implement. However, these data are to be included in the responses from bilateral providers to identify the relevant multilateral organisations to approach about TOSSD reporting and to produce the data from a provider perspective.

The table below presents some examples of pillar II expenditures that can be included in TOSSD.

Climate change:

- Global and regional activities (e.g., Global Climate Observing Systems)
- Activities in the provider country or in a non-TOSSD recipient country (e.g., Climate mitigation, climate research).

Biodiversity:

- Global and regional activities (e.g., Convention on the Conservation of Migratory Species of Wild Animals
- Activities in the provider country (e.g., expenditures for preserving global biodiversity in specially protected areas.)
- Activities in a non-TOSSD recipient country (e.g., Conserving hawksbill sea turtles and their beach habitats in Barbados.





Peace and Security:

- UN peacekeeping operations (classified in Pillar II although taking place in TOSSD recipient countries)
- Global and regional activities (e.g., "Supporting regional capacities to prevent and combat cybercrime and implementation of digital forensics", "Countering transnational organized crime and illicit trafficking and illicit drug trafficking").
- Activities funded by the provider country in its own country or in non-TOSSD recipient countries: (e.g., Research on security policy, disarmament and non-proliferation through Stockholm International Peace Research Institute.)

Research & Development:

- Global and regional activities (e.g., the ITER project, an intergovernmental research project aimed at proving the feasibility of nuclear fusion at large-scale and carbon-free source of energy.)
- Activities in the provider country (e.g., Research Coordination for a Low-Cost Biomethane Production at Small and Medium Scale Applications).

Health:

- Global and regional activities (e.g., Coalition for Epidemic Preparedness Innovations [CEPI])
- Activities in the provider country or non-TOSSD recipient countries (mostly related to research) (e.g., Towards a next generation influenza vaccine to protect citizens worldwide an EU-India collaboration).
- Support to public disease control agencies





Annex 3. Indicative list of multilateral organisations that can be reported in TOSSD

The list below complements the list of organisations already included in the TOSSD code list (see channel codes), and it is based on previous contributions to multilateral organisations reported in TOSSD. It is not exhaustive nor prescriptive but meant to invite reporters that contribute to these multilateral organisations to include them in their TOSSD dataset (even if they do not have a specific code). The Secretariat will include additional organisations going forward.

AGRICULTURE & NUTRITION

- Arab Authority for Agricultural Investment and Development
- Arab Organization for Agricultural Development

ECONOMIC/FINANCIAL CO-OPERATION AND REGIONAL ORGANISATIONS

- Asia-Pacific Economic Cooperation
- Commonwealth for Independent States
- Eurasian Fund for Stabilisation and Development
- General Secretariat of the League of Arab States
- International Islamic Trade Finance Corporation
- New Development Bank
- North American Development Bank
- Organisation of Islamic Cooperation
- Pacific Economic Cooperation Council
- Postal Union of the Americas, Spain and Portugal

EDUCATION AND CULTURE

- Arab League Educational, Cultural and Scientific Organisation (ALECSO)
- International Council of Museums
- International Turkic Academy
- Islamic Educational, Scientific and Cultural Organization (ISESCO)
- Research Centre for Islamic History, Art and Culture (IRCICA)

ENERGY

- Energy Charter Treaty
- International Energy Agency
- Nuclear Energy Agency (OECD)
- Regional Energy Integration Commission
- Southern Cone Energy Integration System
- World Energy Council

ENVIRONMENT

- Accord PELAGOS Sanctuary for Mediterranean Marine Mammals
- Agreement on the Conservation of Albatrosses and Petrels
- Agreement on the Conservation of Bats in Europe (UNEP)
- Antarctic Treaty Secretariat
- Arab Water Council
- Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal
- Bonn Convention on the Conservation of Migratory Species of Wild Animals
- Cartagena Protocol on Biodiversity





- Commission for the Conservation of Antarctic Marine Living Resources
- Convention on Wetlands
- Inter-American Convention for the Protection and Conservation of Sea Turtles
- Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services
- International Hydrographic Organization
- International Union for the Protection of New Varieties of Plants
- International Whaling Commission
- Minamata Convention on Mercury
- Rotterdam Convention on Prior Informed Consent Procedure
- South Pacific Regional Fisheries Management Organisation
- Stockholm Convention on Persistent Organic Pollutants
- The Agreement on the Conservation of Cetaceans of the Black Sea, Mediterranean Sea and contiguous Atlantic Area (ACCOBAMS)
- The Convention for the Protection of the Marine Environment of the North-East Atlantic
- United Nations Convention on Biological Diversity

HUMAN HEALTH

- Andean Health Organization "Hipólito Unanue" Convention
- International Union of Pharmacology
- WHO Framework Convention on Tobacco Control

HUMAN RIGHTS

- Inter-American Commission on Human Rights
- Inter-American Court of Human Rights
- International Commission Against the Death Penalty
- International Humanitarian Fact-Finding Commission

PEACE AND JUSTICE

- 1980 convention on certain conventional weapons
- Arms Trade Treaty Secretariat
- Biological Weapons Convention (UNODA)
- Convention on Cluster Munitions (Convention d'Oslo Convention sur les armes à sousmunitions)
- Convention on the Prohibition of the Use, Stockpiling, Production and Transfer of Anti-Personnel Mines and on their Destruction (Ottawa Treaty)
- Egmont Group of Financial Intelligence Units
- Eurasian Group on combating money laundering and financing of terrorism (EAG)
- Inter-American Committee against Terrorism
- International Criminal Court Trust Fund for Victims
- International Criminal Police Organization (Interpol)
- International Criminal Tribunal for Rwanda (ICTR)
- International Criminal Tribunal for the former Yugoslavia (ICTY)
- International Holocaust Remembrance Alliance
- Parliamentarians for Global Action
- Permanent Court of Arbitration
- Residual Special Court for Sierra Leone
- Special Tribunal for Lebanon
- Wassenaar Arrangement on Export Controls for Conventional Arms and Dual-Use Goods and Technologies





• Treaty on the Non-Proliferation of Nuclear Weapons

SCIENCE AND RESEARCH

- Centre for Educational Research and Innovation
- Islamic University of Technology
- Latin American Faculty of Social Sciences
- Latin American Network of Biological Sciences
- Latin American Physics Center
- Statistical, Economic and Social Research and Training Centre for Islamic Countries (SESRIC)
- Statistical Institute for Asia and the Pacific (SIAP)

SOCIAL DEVELOPMENT

- Arab Labour Organization (ALO)
- Consumers International
- Eurasia Regional Center of the Islamic Conference Youth Forum for Dialogue and Cooperation
- Global Forum on Migration and Development
- International Centre for Migration Policy Development

GENERAL AND OTHERS

- European Organization for the Exploitation of Meteorological Satellites (EUMETSAT)
- International Association of Fire and Rescue Service
- International Satellite System for Search and Rescue
- Latin American and Caribbean Institute for Economic and Social Planning
- Latin American Civil Aviation Commission
- United Nations Fund for South-South Cooperation