Shaping the Total Official Support for Sustainable Development (TOSSD) measurement framework in support of the 2030 Agenda

Summary of the Second TOSSD Expert Workshop

16 November 2015 - Paris, Etoile Wagram

Background :

The scope of the recently agreed **2030 Agenda for Sustainable Development** calls for significant mobilisation of development finance from an array of public and private sources. A framework for tracking these resources would enable all development actors and stakeholders to have a clearer overview of financing volumes as well as the types of financial mechanisms and arrangements in use. The OECD DAC has been intensifying its efforts to capture the breadth of development finance instruments and packages that now characterise the new development finance landscape. This work has culminated in a proposal for a new measure with the working title of **Total Official Support for Sustainable Development (TOSSD)**.

The TOSSD measurement framework is intended to complement and not replace official development assistance (ODA). It aims to (i) reinforce transparency and promote high-quality international standards for measuring and monitoring development finance and thereby (ii) create incentives to maximise resource mobilisation using innovative instruments and creative financing partnerships. In July, the **Addis Ababa Action Agenda (AAAA)** reaffirmed the OECD DAC proposal by calling for the development and operationalisation of TOSSD in a transparent and inclusive manner. The measure will also be pivotal to strengthen the international effort to mobilise additional financial resources for developing countries from multiple sources (SDG17.3).

A series of expert workshops have been launched to operationalise TOSSD from a technical perspective. This **second expert workshop** brought together 60 leading experts from governments of Northern and Southern countries, bilateral governmental and multilateral institutions, development finance institutions, international think tanks and civil society (**see Annex II for list of participants**).

This summary, structured according to the six workshop sessions, is designed to inform and foster discussion among key stakeholders in the international community and to provide an input to future expert workshops planned for 2016.

Workshop Sessions :

Session 1: Taking stock and addressing what's ahead

Erik SOLHEIM, Chair of the OECD Development Assistance Committee (DAC) stressed the importance of the AAAA outcomes which highlighted the three key sources of finance necessary for development and SDG implementation: official flows (including beyond aid), private funds and in-country tax receipts. All three are necessary, of equal importance and complementary. He particularly underlined the need for more and better private investment, which potentially can contribute to larger financial flows for development than aid.

Brenda KILLEN, Deputy Director of the Development Co-operation Directorate (OECD), presented ongoing OECD efforts to conceptualise the TOSSD measure in response to the emerging development finance paradigm. She emphasised the need to ensure a good mix of public and private finance packages to maximise development impact and support the SDGs. Delivering on the 2030 Agenda implies the ability to mobilise existing resources in an innovative way. The challenge is not to find new resources, but rather, to make sure that the development system best supports the SDGs. Mobilising trillions from billions will not be enough: resources will need to deliver results.

Suzanne STEENSEN, Manager of the Development Finance Architecture unit (OECD), presented lessons learnt and informed about the current state of thinking, including in the international arena.

Main takeaways:

- **A basic comfort level has been reached with the "aims" (SDG objectives) and "means" (financial instruments)** of the components already identified.
- **A broad range of development co-operation stakeholders, including bilateral providers, multilateral institutions and developing countries,** recognise TOSSD's potential future role in measuring and monitoring development finance supporting the 2030 Agenda. It is essential to promote international co-ordination in order to provide a comprehensive picture of additional resources mobilised in support of the SDGs.
- **There is also support for certain emerging features** e.g. coverage (beyond ODA, all financial instruments), scope (eligibility linked to the contribution of the finance to SDG achievement), principles (alignment with country priorities and international commitments/disciplines), transparency and ODA/TOSSD complementarity (not in competition).
- **It is understood that both "provider" and "recipient" perspectives are needed to ensure transparency**; it will be essential in the context of the TOSSD measurement framework to provide clarity on how these two perspectives interact and can be reconciled.
- **Further discussion is required on whether TOSSD should only capture official resources, or instead, allow eligibility for private flows mobilised by official interventions**. Given the growing complexity of project finance, omitting significant private flows would reduce transparency.

A draft conceptual matrix outlining the potential **"building blocks" of TOSSD** was presented. It maps the instruments and the aims of TOSSD (**see** **Annex I**). Participants welcomed the work and noted that important lessons could be drawn from the climate finance work at the international level.

Session 2: TOSSD in practice - "the reality check"

Philippe ORLIANGE, Director for Strategy, Partnerships and Communication (Agence française de développement, France) initiated a discussion on how the combination of a wide range of financial instruments and related mobilisation effects could be tracked using the example of a complex financing package for the Jordan Disi Water project. The financing package originated from various sources (ODA, other official flows, private flows and domestic funding). From a DAC reporting perspective, the different financing components were often treated separately, but from the recipient government's perspective it is one consolidated project. It was pointed out that non-concessional public resources have been neglected in the international tracking system. These resources are tracked in the DAC system as "Other Official Flows" (OOF). They constitute public resources and instruments which leverage private resources.

Jerôme LE ROY, Head of Section (EuropeAid) presented the emerging results of an ongoing TOSSD pilot with the European Union and provided insights into the way development finance beyond ODA could be considered. For example, climate change mitigation support within the EU with global impact could positively contribute to sustainable development in developing countries and could potentially be accounted in part under TOSSD. Contributions for peacekeeping missions with an international mandate (e.g. Africa Union peacekeeping facilities) could also be included.

Mr. Mohamed AWAD (via skype), Senior Systems and Data Analyst, Aid Coordination Development (Ministry of International Cooperation and Development, United Arab Emirates), presented the outcomes of **The UAE TOSSD pilot,** focusing on three main financing pillars (i) enablers of development, particularly contributions to non-ODA eligible peacekeeping and UN voluntary funds, (ii) debt instruments and equity, and (ii) private funds mobilised, particularly Islamic Finance (e.g. public interventions mobilising private donations and contributions).

Main takeaways:

- **Developing countries support new means of attracting finance beyond ODA**. For recipient countries, the main question is not only about whether support is provided in the form of ODA, but rather, whether support is available and adequate to address priority concerns.
- **Establishing the "full cost" for the borrower in terms of loan repayments, operational costs and contingent liabilities** was highlighted as an important feature of the TOSSD tracking system.
- **OOF are important flows of development finance beyond ODA.** They could be better accounted for in the DAC system through a clearer definition and more consistent reporting. Clarifying components, boundaries and parameters of these flows would help improve and increase transparency of the TOSSD measurement framework.
- **Demonstrating the causality of the leverage effect of public funding on other resources remains a point of contention**. It cannot be guaranteed that private sector investment in certain cases is contingent upon official intervention. However, it was agreed that the public components can enable cost reduction for the recipient. There was a general consensus that ODA alongside other financing components constitute the full financing package of a given project. The leveraging debate – a chicken/egg question – will be crucial in the conception of TOSSD.
- **Properly tracking all components of project finance is crucial**. In the Jordanian financing package, the five financing components are not recognisable as a single project and are thus reported separately. However, from the recipient perspective, the different elements in the package are clearly delineated.
- **Coverage of certain in-donor costs and a portion of climate mitigation activities in donor countries** were considered sensitive, yet important avenues to explore in future workshops.

Session 3: Addressing the challenge of the public / private interface

Julia BENN, Manager of the Statistical Policy and Analysis unit (OECD), informed participants about OECD thinking regarding as regards the methodology for counting leveraged funds. The OECD is developing a rigorous system that follows the principles of: (i) causality (conservative assumptions), (ii) level of data availability (pragmatic point of measurement) and (iii) attribution (fair pro-rating).

Raphael JACHNIK, Policy Analyst for Climate Finance, Environmental Directorate (OECD) presented the work of the "Research Collaborative Group" on devising methodologies for estimating and tracking (climate) finance and private resources leveraged by official interventions. This included (i) the definition of core concepts, (ii) the identification of public interventions and instruments, and (iii) methodologies for valorising public interventions and accounting for total private finance involved. Participants were given an overview of current data availability of private co-financing data per public finance instrument.

Main takeaways:

- **Ensuring appropriate definitions of the key concepts used to describe the mobilisation effect is crucial**. Terms such as "mobilisation", "catalysation", "leverage" and "additionality" need to be further discussed in order to clarify and harmonise usage.
- **The link between financing projects and the causality of mobilisation by public interventions is often too weak to be demonstrated**. While causality can be established for a number of specific leveraging instruments, there are cases where one cannot be sure that the ODA component was the crucial element that triggered the investment. The extent to which it can be assumed as well as the need for transparency vis-à-vis the underlying measurement methodology are two questions that need to be addressed.
- **Convergence between the climate-related development finance and TOSSD processes would be appreciated.** The approach proposed by the "Research Collaborative Group" enabled the climate finance discussion to progress. There is a pressing need to ensure consistency as soon as possible.
- **The issue of contingent liabilities that recipient governments are willing to take on should be at the core of the discussion**. Trying to measure the "leveraging impact" of ODA does not reveal the full costs for the recipient country over the loan period (i.e. the implications of subsidising water). However, running costs, losses and government liabilities are the consequence of all projects, even when financed with grant money. At present, information is only anecdotal. Expanding the tracking will allow for a better understanding of risk-sharing components. In the case of mobilised private funds, the question of debt safeguards becomes very important.
- **A clear distinction between official and private resources mobilised is required under TOSSD.** TOSSD could potentially affect ODA allocation incentives by providing credits for amounts leveraged. Counting private resources mobilised would in turn call into question the use of the term "official' in the TOSSD title.
- **It will be important to also ensure a tracking system of development outcomes (ex-post)**. The debate around quality versus quantity in the context of TOSSD led to a common agreement that TOSSD standards are needed (labour and human rights, environmental, procurement requirements etc.). A clear, circumscribed rationale of what can be expected from TOSSD in terms of quality should be developed, so it will not have to "solve all the problems".

Session 4: Ensuring the necessary safeguards and fair incentives

Silvia GAVORNÍKOVÁ, Chairman of the Export Credit Group (ECG) and Director of the Export-Import Bank of the Slovak Republic, shared the experience and "lessons learnt" from the ECG, specifically i) challenges to evaluate export credits from official sources - classified as OOF - and ii) how to tackle the growing need to allow for the analysis of broader resource flows to developing countries. She stated that the goal of the ECG is to focus on export promotion and to follow the needs of exporters while creating a "level playing field". The development contribution and impact in the receiving country is a possible positive side effect, but is not a feature of ECG work and disciplines.

Jesse GRIFFITHS, Director (EURODAD), described the safeguards and fair incentives that should be taken into account from the viewpoint of civil society organisations (CSOs). He recalled the principles of aid effectiveness (participation, ownership, alignment) and proposed that the "balance sheet" of positive and negative impacts and of the costs and benefits of these flows needs to be looked at carefully (i.e. the impact of cross-border flows on domestic financial markets, debt risks, real costs for the government, hidden liabilities, export credit debt forgiven with ODA which therefore reduces available ODA for other purposes, etc.). Concerns regarding human/labour rights, environmental impact, etc. were raised. He referred to EURODAD's "Responsible Finance Charter" which is presently being redrafted.

Main takeaways:

- **The new SDG landscape calls for an end to business as usual**. Participants agreed on the need for out-of-the-box approaches to tracking sustainable development finance. Some lessons may be taken from Southern providers. The starting point should be to take stock of the broad picture and subsequently assess which regulations might be needed in addition to those already existing.
- **Policy guidelines and principles are available** (e.g. untying aid disciplines, responsible business conduct, etc.). TOSSD should include a reliable and (self-) regulatory framework that is defined and complemented by principles and guidelines ("disciplines") which also will need to be developed and agreed upon.
- **In terms of safeguards and incentives, certain aims are now clear**. They should prevent TOSSD resources from creating unfair, uncompetitive incentives, and address foreseeable evolutions (i.e. TOSSD supplanting ODA in richer countries vs. LDCs, in infrastructure vs. social sectors, TOSSD operations benefitting from LDC trade/investment incentives, etc.).
- **The "sustainability" of export credit finance for development should be examined closely.** Export credits may contribute to the *economic* development of developing countries while failing to promote *sustainable* development in some cases.
- **The kinds of export credits and trade finance eligible under TOSSD**, and under which conditions, needs to be further explored.

Session 5: Securing the complementary roles of TOSSD and ODA

Julia BENN, Manager of the Statistical Policy and Analysis unit (OECD) highlighted that TOSSD must complement and not replace ODA and raised possible negative incentives including (i) ODA allocations shifting too prominently towards combined TOSSD operations (ii) TOSSD "credit" effectively diverting official support from the social sectors to infrastructure, (iii) TOSSD creating more incentives to finance development activities in richer countries than poorer countries, or (iv) guarantees over time supplanting direct financial support.

Gerardo BRACHO CARPIZO, Senior Policy Advisor at the Mexican Agency for International Development Cooperation (AMEXCID) stressed the importance of developing a clearer political narrative/rationale around TOSSD e.g. why TOSSD is needed and why ODA will continue to be the core of measuring provider effort. It is necessary to differentiate between the two in the political narrative and demonstrate why both are needed.

Stephan KLINGEBIEL, Director for bi- and multilateral development cooperation, German Development Institute (GDI/DIE) reflected on the question whether ODA and TOSSD will be in competition. He raised different challenges and recommended an effort to reach out to the newly established South-South think tank group (NeST) which is presently working on a conceptual framework for defining and measuring South-South cooperation. If TOSSD is to also cover South-South cooperation, it will be essential to have a dialogue with Southern providers.

Main takeaways:

- **TOSSD should be considered a new statistical marker for better tracking the new SDG agenda landscape while ODA was part of a historical burden sharing agenda**. ODA and TOSSD are different, but both are needed. Emerging providers are to be engaged in TOSSD reporting and therefore the discussion needs to be political, not technical.
- **TOSSD should not have targets in volume terms**, which would imply a notion of accountability that could discourage comprehensive reporting under the TOSSD framework.
- **Incentives should be designed and structured in such a way that ODA can be used as a multiplier to mobilise additional resources**.

Session 6: Key questions and next steps

In the concluding session, participants agreed that the 2030 Agenda calls for a fresh approach to broader development finance tracking and monitoring challenges. There is a need to engage in a more inclusive learning process. Similar to the long evolution of ODA from its original definition and parameters, the development of TOSSD will take time. The following questions and next steps highlight the main areas for future development of the TOSSD framework.

Key questions:

- **How to foster a closer conceptual link between TOSSD and the SDGs**? TOSSD is not an instrument to measure the achievement of SDGs, but the SDGs set the boundaries for defining the types of finance and contributions in favour of sustainable development that can be accounted for with the TOSSD framework.
- **What are the possible means of expanding reporting by providers beyond the DAC, including south-south providers?** Further engagement with non-DAC stakeholders and emerging providers is important to ensure a more comprehensive view of development cooperation in support of the SDGs.
- **How to construct the parameters of the recipient perspective?** TOSSD should promote financial solutions for partner countries. ODA is only one part of the answer to achieve the SDGs and the development needs of the countries.
- **What part of leveraging instruments can be counted in TOSSD, the public finance component, the guarantee exposure, or the totality of the whole flows?** The methodology for measuring private flows mobilised is a potentially contentious issue.
- **Will TOSSD include only official flows or is there a need to include mobilised private resources leveraged by official flows?** A clear boundary is needed.
- **Scope out additional, existing disciplines that could apply to TOSSD**, and clarify where new disciplines/standards/guidelines need to be developed.
- **Which governance/oversight arrangements will be needed to ensure standards and quality considerations?** It is important to recall that development impact and outcomes assessments will remain a separate work stream.

Next steps:

- **Conduct additional pilots from both the provider perspective, such as the EU case study, and recipient perspective (resource inflows)**. A thorough and precise evaluation of the statistical components of the TOSSD measure will facilitate a broader and more pragmatic understanding of how the system could work.
- **Engage with all relevant stakeholders at high-level international events to advance the development of TOSSD and exchange among major institutions on measuring methodologies.** These include the ECOSOC Financing for Development Forum, United Nations Development Co-operation Forum, Global Partnership for Effective Development Co-operation (GPEDC) High-Level Meeting, World Bank/IMF meetings, High Level Political Forum of the SDG implementation and G20 Development Working Group (DWG) meetings.
- **Launch an online draft compendium of TOSSD building blocks** to initiate public discussion and enable broader feedback and innovative ideas from the development community.
- **Clarify which reporting requirements the implementation of TOSSD will require** (i.e. information provided by export credit agencies/OECD FDI data, engagement with other repositories of international data e.g. WB, IMF).

ANNEX I : Draft conceptual matrix clarifying the "building blocks" of TOSSD measurement framework

TOSSD Instruments (Means) / **Main motivation (Aims)**	Grants (official)	Concessional loans (official)	Non-concessional loans (official)	Other private-sector instruments - *guarantees, equity, mezzanine finance etc.* (official)	Private finance mobilised/ leveraged (by official intervention)	Other instruments qualifying as TOSSD *(tax deductions for philanthropic financing?)*
Promotion of the economic development and welfare of developing countries	✓	✓	✓	✓	✓	✓
Enablers of development - *security and justice, peacekeeping* (beyond ODA)	✓	✓				
Climate change mitigation and adaption (beyond ODA)	✓	✓	✓	✓	✓	✓
Other Global Public Goods - *standard setting organisations, management of international migration, etc.*(beyond ODA)	✓	✓	✓			
Trade? (beyond ODA)			✓			
Other aims?						
Disciplines	*ODA disciplines*		*Fair incentives and safeguards*			

ANNEX II : Participants List

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***** Confirmed but could not attend due to the tragic events in Paris on November 13, 2015.