



Possible emerging excerpts of TOSSD Reporting Instructions¹

Version 1.3 as validated by the Task Force

At its meeting on 30 January – 1 February

1. Based on discussions on the statistical features and definitions of TOSSD by the Task Force, the Secretariat has started drafting the present reporting instructions.
2. It is recalled that these reporting instructions, in their entirety, are a work in progress. In particular, the Task Force has not yet discussed all issues that need to be covered in the Reporting Instructions, so the document includes a number of “placeholders” for text that remains to be drafted. For a number of issues that the Task Force has addressed but not concluded its discussion on, options under consideration are indicated with [bracketed text].
3. In addition, it is recalled that at the December 2017 meeting of the Task Force members discussed the usefulness of complementing the statistical framework with additional indicators beyond TOSSD activities to provide the broader picture of developing countries’ total resource receipts. These “*satellite indicators*” could primarily inform on private resource flows, including philanthropic resources, remittances and foreign direct investment (FDI). They could also capture official transactions beyond TOSSD. The satellite indicators would be derived, to the extent possible, from existing data in the international system (e.g. IMF, Balance of Payments). In general, members were in favour of expanding the scope of flows captured in the new statistical system, in particular to compare TOSSD with other resource flows on a relative, “order of magnitude” basis. However, it was agreed that such additional indicators would be developed in a second phase, once technical work on the TOSSD framework will have been completed. No text on satellite indicators has been included in the present draft.

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TOSSD REPORTING INSTRUCTIONS – EMERGING EXCERPTS

PREAMBLE

1. The Total Official Support for Sustainable Development (TOSSD) statistical framework aims to provide a comprehensive picture of global, official and officially-supported resource flows provided to promote sustainable development in developing countries. It has been developed in response to the agreements of the international community to implement the most ambitious development agenda ever devised – the Sustainable Development Goals (SDGs) – and the equally ambitious financing strategy – the Addis Ababa Action Agenda (AAAA). The vast scope of the SDGs creates a new imperative to maximise the full potential of all resources – public, private, national and international – that finance development. The key to unlocking this potential is understanding the scope, nature and dynamics of the full range of resources being deployed to achieve the SDGs. This, in turn, requires a global framework for measuring resources in support of sustainable development, including external finance.
2. The TOSSD framework is designed to provide a coherent, comparable and unified system for tracking resources for sustainable development that can inform strategic planning, identify emerging gaps and priorities, and assess progress in matching supply with needs. TOSSD thus supports the vision of the SDG 17 on revitalising the global partnership for sustainable development and is expected to serve for monitoring this goal and several other SDG targets.
3. The primary objective of the TOSSD measurement framework is to promote greater transparency and accountability about the full array of officially-supported development finance provided in support of the 2030 Agenda for Sustainable Development – including resources provided through South-South co-operation, triangular co-operation, multilateral institutions, emerging and traditional donors as well as private finance mobilised through official interventions. TOSSD data track resource flows regardless of the financial instrument used, the level of concessionality involved or whether they are delivered through bilateral or multilateral channels. Information about resource flows will facilitate learning and exchange of good practice among developing countries about how to access and combine resources most effectively. Importantly, it will promote greater collaboration and synergies across development partners financing the SDGs and support more informed policy discussions about the ultimate quality and impact of development finance.
4. TOSSD will also provide insights about the extent to which the international community is financing development enablers and responding to global challenges – essential for the implementation of the SDGs while not necessarily involving direct resource transfers to developing countries. This information is so far not systematically captured in international statistics on development finance.
5. In line with inherent thrust of the SDGs – to promote a more sustainable, equitable and prosperous world for all people – this statistical framework assumes that all resources captured therein comply with prevailing global and regional² economic, environmental and social standards and disciplines, as well as development co-operation effectiveness principles. These safeguards ensure that TOSSD-eligible investments are sustainable, promote equal opportunities and rights, guard against negative environmental, social and climate impacts and risks, and – where necessary – limit damage through mitigation measures. Particular attention is paid to commercially motivated resource flows – such as officially-supported export credits and resources mobilised from the private sector – and on their compliance with global standards and disciplines, including to ensure that they do not create trade distortions. It is also assumed that providers of TOSSD seek to ensure that the financing of global and regional expenditures does not have a crowding-out effect on their country-specific development co-operation to TOSSD-eligible countries.

² Regional in this context refers to the recipients' region.

6. Data generated through the TOSSD framework can also be used to compile aggregates on sustainable development finance from the providers' perspective. These data should be seen as complementary to the figures on Official Development Assistance (ODA) reported by 50 provider countries including 30 members of the Development Assistance Committee of the OECD. TOSSD aggregates by provider will not by any means replace ODA as a measure of donor effort, nor will they undermine some providers' commitment to reach the UN ODA/GNI target of 0.7%.

7. The present Reporting Instructions – which have been developed by the international community³ working together in an open, inclusive and transparent manner – are designed to assist countries and institutions wishing to report data regarding the resources they are providing to developing countries in support of sustainable development and the 2030 Agenda. They will be updated and adjusted as and when the need arises. It is expected that the TOSSD framework will continue to exist beyond 2030, to continue promoting greater transparency on flows in support of sustainable development.

³ The TOSSD Task Force which contributed to develop the TOSSD reporting instructions is composed of representatives of traditional and emerging provider and partner countries, from national statistical offices and development co-operation policy bodies as well as international organisations. The Task Force and its Secretariat held consultations with relevant stakeholder groups including CSOs, the Export Credit Group, as well as Arab providers of development co-operation. All background documents used in the course of the work of the Task Force are available at: <http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/tossd-task-force.htm>

CHAPTER 1. MAIN CONCEPTS AND DEFINITIONS OF THE TOSSD STATISTICAL FRAMEWORK

1.1 DEFINITION OF TOSSD

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

9. The key concepts embedded in the TOSSD definition are clarified below.

Sustainable development

10. The concept of “Sustainable Development” is defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs.⁴

11. “Sustainable Development” in the TOSSD context is inherently linked to the Sustainable Development Goals as agreed in the 2030 Agenda^{5,6}. Activities recorded as TOSSD support the implementation of the SDGs by generating sustainable economic growth, ensuring social inclusion, without compromising the environment. As and when the 2030 Agenda is concluded and replaced by another framework, the TOSSD measure will be updated to link to that framework.

Resource flows

12. In accordance with the Addis Ababa Action Agenda, the term “resources” in the TOSSD definition covers both financial and technical resources.⁷ The flow of resources covers monetary and non-monetary transactions⁸ with TOSSD recipients in support of sustainable development for any given year.

Officially-supported

13. TOSSD aims to capture the entirety of instruments and modalities of development co-operation provided by, or supported by, the official sector, including mechanisms that mobilise resources from the private sector, for sustainable development. Therefore, in the context of TOSSD, “officially-supported resources” are defined as:

a) resources provided by:

⁴ Definition first used in the Brundtland Report. (See Report of the World Commission on Environment and Development: Our Common Future”, Chapter 2 “Towards Sustainable Development”, p. 41, New York: UN, 1987.) It contains within it two key concepts: i) the concept of 'needs', in particular the essential needs of the world's poor, to which overriding priority should be given; and ii) the idea of limitations imposed by the state of technology and social organisation on the environment's ability to meet present and future needs.

⁵ See “Transforming our world: the 2030 Agenda for Sustainable Development”:
<https://sustainabledevelopment.un.org/post2015/transformingourworld>

⁶ Taking into account linkages with sustainable development frameworks established at regional or sub-regional level e.g. by the African Union Commission. See <https://au.int/en/agenda2063>.

⁷ The AAAA considers that international co-operation to support the implementation of the 2030 Agenda comprises both financial and technical resources. See http://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA_Outcome.pdf.

⁸ This is also in line with the methodologies of the System of National Accounts and the Balance of Payments, which registers transactions between residents and non-residents, including transactions which do not involve the payment of money. See chapter 2, paragraph 26 in The IMF *Balance of Payments and International Investment Position Manual - Sixth Edition (BPM6)*.

- i) official agencies, including state and local governments, or by their executive agencies, and
- ii) public sector corporations⁹.

b) private resources mobilised by official interventions, where a direct causal link between the official intervention and the private resources can be demonstrated.

14. See Chapter 2.2 for concrete eligibility criteria on sustainable development and TOSSD recipient countries.

International Public Goods, global challenges and development enablers

15. **International Public Goods (IPGs)** are goods which provide benefits that are non-exclusive and available for all to consume at least in two countries. The term “good” refers to resources, products, services, institutions, policies and conditions.

16. **Global challenges** are issues or concerns that bring disutility on a global scale and that need to be addressed globally.

17. There is a significant overlap between IPGs and global challenges. Global challenges are often the opposite of IPGs (e.g. climate change and stable climate). However, not all activities addressing global challenges are IPGs. In TOSSD, only activities with international spill-over effects are included.

18. **Development enablers** are the means that help provide IPGs and/or address global challenges. They often have the characteristics of IPGs. They can be seen as “intermediate” IPGs as opposed to final IPGs.

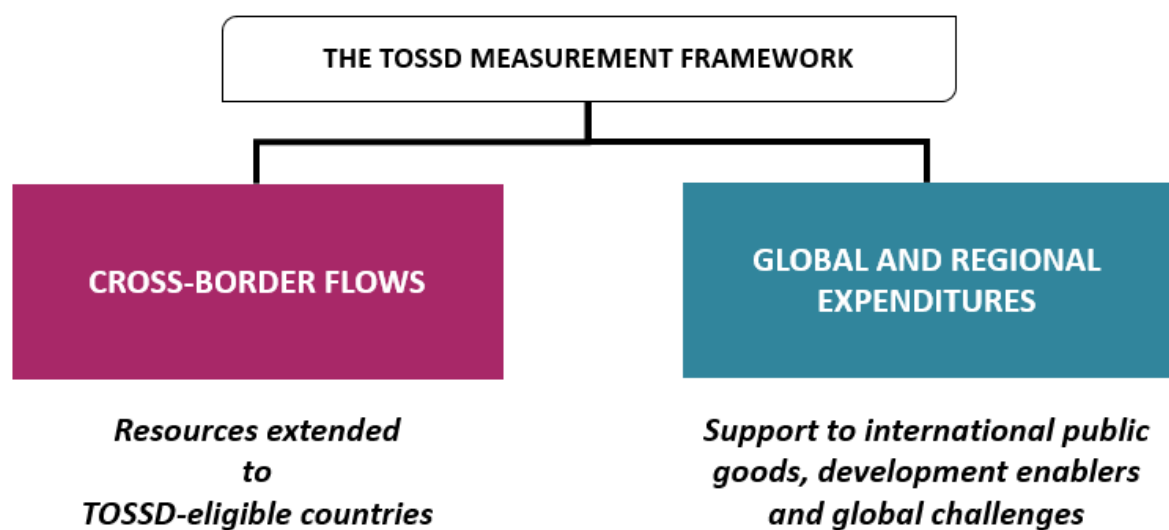
A two-pillar approach: “cross border flows” and “global and regional expenditures”

19. TOSSD is a two-pillar framework (see Figure 1) that tracks officially-supported i) cross-border resource flows to developing countries and ii) global and regional expenditures, in support of development enablers, International Public Goods and to address global challenges.

20. International Public Goods include Global Public Goods, whose benefits are nearly universal (e.g. stable climate), Regional Public Goods (e.g. transboundary water management), whose benefits extend to countries that belong to the same region, and other IPGs whose benefits are neither global nor regional (e.g. bilateral trade agreements). The “regional” dimension can also apply to “challenges” (e.g. acid rains can be considered as a regional challenge) and “development enablers” (e.g. regional peacekeeping activities).

⁹Corporations over which the government secures control by owning more than half of the voting equity securities or otherwise controlling more than half of the equity holders’ voting power, or through special legislation empowering the government to determine corporate policy or to appoint directors.

Figure 1. The two-pillar TOSSD statistical measurement framework



21. Data generated through the TOSSD framework can also be used to compile aggregates on sustainable development finance from the providers' perspective. [Placeholder for a reference to a methodology to be developed for that purpose.]

1.2 REPORTING PRINCIPLES

1.2.1 STATISTICAL QUALITY STANDARDS IN THE TOSSD SYSTEM

22. Data collected on TOSSD under these Reporting Instructions should comply with the United Nations Fundamental Principles of Official Statistics (FPOS) which were adopted by the United Nations Statistical Commission (UNSC) in 1994 and by the United Nations General Assembly in 2014.

23. Moreover, the TOSSD statistical framework is subject to the United Nations Statistics Quality Assurance Framework.¹⁰ The TOSSD system is operated to ensure the quality of the statistical outputs (relevance, coherence, accuracy, reliability, timeliness and punctuality, interpretability and accessibility) and statistical processes (sound methods, cost efficiency and non-excessive burden on reporters)¹¹. The governance of the TOSSD measure will ensure the quality of the institutional environment (objectivity, impartiality, transparency and credibility), essential to build trust which is the very foundation of a statistical system.

1.2.2 ACTIVITY-LEVEL REPORTING

24. All TOSSD resource flows are reportable at the activity level. The term "activity" covers various types of operations, ranging from budget support to project-type interventions, investments and technical co-operation activities. In certain cases some aggregation is permitted to limit the reporting burden and number of records. (See section 4.2.)

¹⁰ See <https://unstats.un.org/unsd/unsystem/Documents-March2017/UNSystem-2017-3-QAF.pdf>

¹¹ See definitions in Annex.

25. All TOSSD data will be made publicly available, also at activity level. Any information linked to TOSSD activities subject to confidentiality regimes (e.g. company names) should be filtered out upstream by the data providers.

1.2.3 POINT OF MEASUREMENT

26. TOSSD resource flow data are reportable on a calendar year basis. Both commitment and disbursement data are collected. A commitment is a firm written obligation by the provider, backed by the appropriation or availability of the necessary funds, to provide specified resources under specified financial terms and conditions and for specified purposes for the benefit of the recipient. Commitments are considered to be made at the date the financial agreement is signed or the obligation is otherwise made known to the recipient. A disbursement is the placement of resources at the disposal of the recipient.

27. The main TOSSD measure is calculated on a gross disbursement basis. Gross figures reveal the full scope and nature of external resources provided for sustainable development. The net measure is also calculated for transparency and analytical purposes, based on information reported on reflows (amounts received by the provider).

1.2.4 CURRENCY

28. TOSSD data are reported in the currency in which the transaction takes place. However, for consolidated data presentations and dissemination, the reference currency is the United States dollar (USD). Data reported in currencies other than USD will be converted to USD using annual average exchange rates.¹²

1.3 MAIN STATISTICAL CONCEPTS

1.3.1 PROVIDER AND RECIPIENT

29. TOSSD data are collected mainly from provider countries and institutions. These data are complemented by data from recipient countries, reported on a voluntary basis, when possible and in line with their capacities.¹³

30. **Bilateral providers** are countries and territories that have a development co-operation policy and undertake activities in support of sustainable development in third countries.

31. **Multilateral providers** are international agencies, institutions, organisations or funds whose members are governments and who are represented at the highest decision-taking level in the institution by persons acting in an official capacity and not as individuals. Multilateral institutions include i) United Nations agencies, programmes, funds and commissions; ii) the International

¹² See IMF International Financial Statistics at <http://data.imf.org/?sk=4C514D48-B6BA-49ED-8AB9-52B0C1A0179B>.

¹³ Provider countries and institutions should provide technical capacity building for developing countries willing to set up their own systems to report and analyse TOSSD data.

Monetary Fund; iii) the World Bank Group; iv) regional development banks¹⁴; v) the European Union institutions; and vi) other multilateral funds, partnerships, initiatives and financing facilities.

32. **TOSSD recipients** are identified in the list of eligible recipient countries and territories for pillar I (Chapter 2.2) and, for pillar II, include international institutions (see Chapter 3). Some countries and international institutions have a dual role and are both TOSSD recipients and providers.

1.3.2 CHANNEL OF DELIVERY

33. The channel of delivery is the entity that has implementing responsibility over the activity and is normally linked to the provider agency by a contract or other binding agreement, and is directly accountable to it. It is a key element of the TOSSD framework since it helps to identify the institution responsible for the execution of the activity, which is essential in order to track flows and improve accountability in both provider and partner countries. (See section 4.3.)

1.3.3 FINANCIAL INSTRUMENTS

34. TOSSD resource flows are provided through numerous financial instruments. These are categorised as grants, debt instruments, mezzanine finance instruments, equities and shares in collective investment vehicles. Included are also instruments that generate contingent liabilities but not necessarily a flow from the provider to the recipient (e.g. guarantees). See also section 4.3.

1.3.4 FRAMEWORK OF COLLABORATION

35. The framework of collaboration describes the broad type of partnership under which the activity is carried out, such as South-South co-operation, bilateral or multilateral co-operation, or triangular co-operation.

1.3.5 MODALITY

36. The TOSSD modality describes the form in which support is provided, such as budget support, projects, or experts.

1.3.6 SDG FOCUS AND SECTOR

37. The SDG focus specifies the goals and targets that the activity directly and significantly contributes to. It does not capture the indirect impact that the activity might have on various goals and targets over a longer timeframe.

38. The sector identifies the specific area within the recipient's economic, social or environmental architecture that the resource transfer fosters. The sector classification does not refer to the type of goods or services transferred by the provider.

¹⁴ Examples of regional development banks include the African Development Bank, the Asian Development Bank, the Inter-American Development Bank, the Asian Infrastructure Investment Bank, the Islamic Development Bank and the European Bank for Reconstruction and Development.

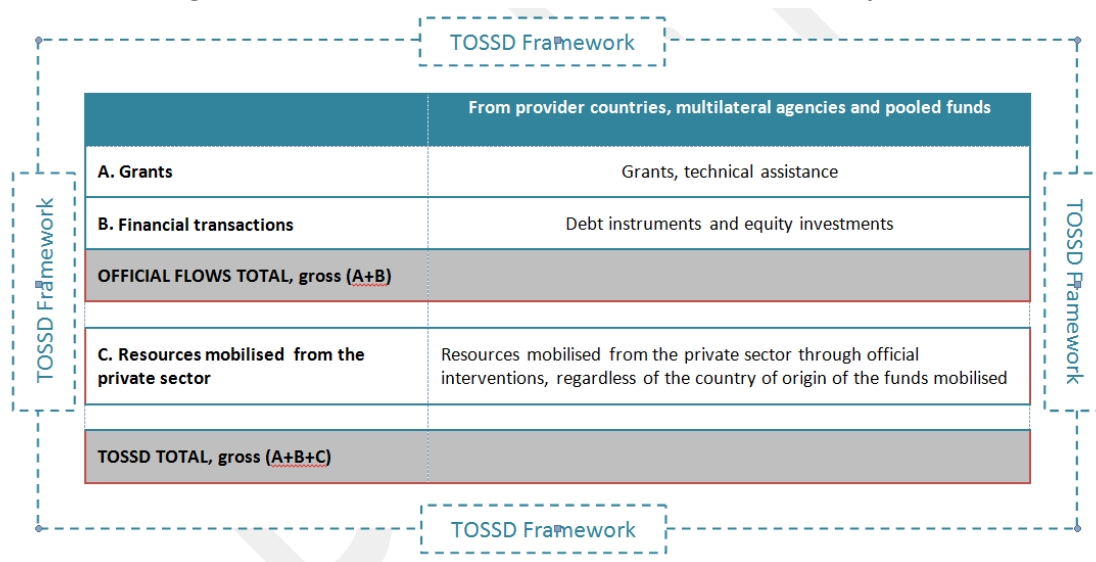
CHAPTER 2. TOSSD PILLAR I: CROSS-BORDER RESOURCE FLOWS IN SUPPORT OF SUSTAINABLE DEVELOPMENT

2.1 SCOPE OF CROSS-BORDER RESOURCE FLOWS PILLAR

Categories of resource flows covered

39. The cross-border resource flows pillar covers resources extended to TOSSD-eligible recipient countries in support of sustainable development by bilateral and multilateral providers (Figure 2). The major breakdown is between grants and in-kind contributions on the one hand, and financial transactions on the other hand. Concessional and non-concessional transactions are separately identifiable. Resources mobilised from the private sector by official interventions are also included. However, they are presented under a separate heading as the funds do not necessarily originate from the provider country and may even be domestic i.e. originate from the recipient country.

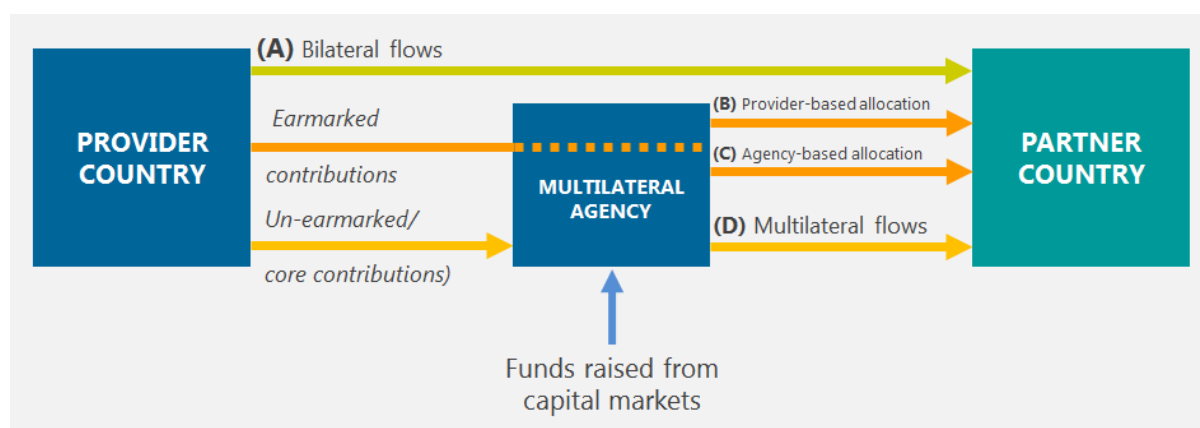
Figure 2. Overview of TOSSD cross-border resource flows pillar



40. In the TOSSD system, bilateral providers report activities they undertake directly with a recipient country (A in Figure 3).

Figure 3. Reporting on TOSSD by provider

Provider countries report on A. Multilateral providers report on B, C and D.



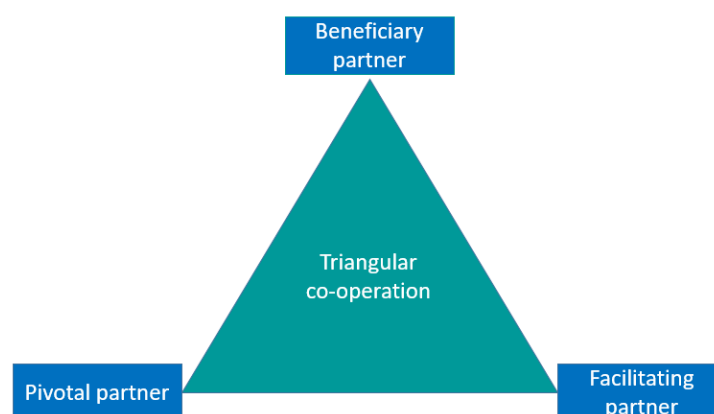
41. In the TOSSD system, multilateral providers report on activities that they undertake (including both unearmarked and earmarked allocations i.e. B + C + D in Figure 3).¹⁵ The original source of funds can be official providers (through core contributions or pooled funds¹⁶) or the private sector (through funds raised in the international capital markets or private charitable contributions to multilateral organisations). In the case of funds for which a multilateral institution only provides Trustee services, the organisations implementing the activities, and not the Trustee institution, should report on TOSSD.¹⁷

42. In the case of trust funds managed by several multilateral organisations, it should be considered, on a case-by-case basis, which institution is better placed to report on TOSSD outflows, usually the lead institution.

43. Triangular co-operation involves a partnership among three partners, two of which are TOSSD-eligible countries¹⁸ (Figure 4):

- *The beneficiary partner* that requests support to tackle a specific development challenge.
- *The pivotal partner* that has proven experience in tackling the issue, and shares its resources, knowledge and expertise to help others do the same.
- *The facilitating partner* that helps connect the partners, supporting the collaboration financially and technically.

Figure 4. Reporting on triangular co-operation



44. The pivotal and facilitating partners each report on the resources they provide.

¹⁵ See Annex C for the criteria of inclusion of multilateral organisations in the TOSSD reporting framework and for the related opt-in procedure. The initial list of multilateral organisations expected to report to TOSSD is provided in Annex D. Other organisations will be progressively integrated in the reporting network. In the meantime, provider countries will be requested to report their inflows to multilateral organisations not included in the list, in order to provide the most extensive picture possible of the development finance landscape.

¹⁶ When funds are pooled they lose their identity and become an integral part of the recipient institution's financial assets.

¹⁷ Such funds are also referred to as Financial Intermediary Funds. An example of these could be the Global Environment Facility (GEF) for which the World Bank acts as a trustee but decisions on the allocation of the funds are made by the GEF itself.

¹⁸ This text is adapted from (OECD, 2018), "Triangular Co-operation: Why does it matter?", OECD, Paris.

Maturity of transactions covered

45. For capital flows, the scope of the TOSSD cross-border resource flows pillar includes long-term operations (i.e. with a maturity exceeding one year), in line with balance of payments statistics and/or systems of national accounts.

46. Data will also be collected on short-term financial transactions in support of sustainable development in TOSSD recipient countries. To avoid a proliferation of records, these data should be reported at aggregate level (by recipient country). In TOSSD data presentations, short-term and long-term finance will be presented separately.

2.2 SPECIFIC ELIGIBILITY CRITERIA

2.2.1 ELIGIBILITY CRITERIA REGARDING SUSTAINABLE DEVELOPMENT

47. In the context of TOSSD, an activity is deemed to support sustainable development if it directly contributes to at least one of the SDG targets as identified in the official list¹⁹ of SDG targets developed and maintained by the United Nations Statistical Commission (UNSC).

48. There may be cases where reporters cannot find a direct link with one of the SDG targets. This is due to the fact that SDG targets represent a global ambition and may therefore not encapsulate all dimensions of a given developmental issue in their final agreed wording.

49. If a reporter cannot find a direct link between one of its activities providing a critical contribution to sustainable development and an SDG target, the reporter will still be able to report it, linking it to a goal and providing an appropriate justification.²⁰²¹

2.2.2 TOSSD-ELIGIBLE COUNTRIES

50. To count as TOSSD, an activity should involve a cross-border resource flow to a country on the **List of TOSSD recipient countries**. For any reporting year, this List includes:

- i. All countries and territories that are present on the “DAC List of ODA recipients”²².
- ii. Other countries and territories that have activated the TOSSD opt-in procedure.

51. Any country or territory can activate the opt-in procedure at any point in time. The procedure is voluntary but needs to be motivated through the specific economic, social or environmental context that the country faces. Traditional donors are expected to not use the TOSSD opt-in procedure.

52. The opt-in procedure is described in detail in Annex B.

¹⁹ <https://unstats.un.org/sdgs/indicators/indicators-list/>

²⁰ In addition, the first TOSSD data collection exercises to be carried out starting 2019 will help provide further guidance and criteria to improve TOSSD eligibility criteria over time.

²¹ The United States is currently not in a position to report on SDG goals or targets. It will report by sector and align its sector reporting with the economic, social and environmental dimensions of sustainable development (2030 Agenda for Sustainable Development, paragraph 2).

²² See <http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/daclist.htm>.

2.3 SPECIFIC METHODS

2.3.1 MEASUREMENT OF TECHNICAL CO-OPERATION

53. The implementation of technical co-operation activities may involve hiring experts or consultants in the international markets or deploying public officials of provider countries. In the first case, TOSSD records the costs incurred by the provider because those costs are already internationally comparable in monetary terms; in the second case a specific methodology is used to estimate the costs in an internationally comparable manner.

Experts contracted in the market

54. If experts are hired in the market, the price of the contract will be recorded in TOSSD, regardless of the country of residence of the expert.

In-kind technical co-operation

55. In-kind technical co-operation is defined as technical co-operation implemented using public officials of the reporting country.

56. Given the differences in salary levels of public officials across countries, the value of in-kind technical co-operation is calculated by applying the purchasing power parity (PPP) conversion factor for private consumption to the salary costs of the public official(s) involved in the technical co-operation activity.²³ The reporting country provides data on the salary costs corresponding to time actually spent by the official(s) in the recipient country, including time spent on preparation and follow-up. The PPP calculation is made by the Secretariat collating TOSSD data for all countries.

57. Other expenses related to the implementation of in-kind technical co-operation, which include all costs incurred to deploy the official, such as flights, per-diem, accommodation, internal transportation within the recipient country and training, are also included in TOSSD. These expenses are reported separately from the salary costs, and the PPP factor is not applied.

2.3.2 MEASUREMENT OF RESOURCES MOBILISED FROM THE PRIVATE SECTOR

58. Mobilisation (or leveraging) refers to the ways in which specific mechanisms stimulate the allocation of additional financial resources to particular objectives; it requires a demonstrable causal link between finance made available for a specific project and the leveraging instrument used.

59. 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). Any resources mobilised from public entities should be excluded from the mobilisation measure.

60. Data on resources mobilised from the private sector are collected for the following leveraging instruments/mechanisms: guarantees/insurance; syndicated loans; shares in collective investment

²³ This methodology may be reviewed to take into account any outcome of the BAPA+40 process regarding the valuing of technical co-operation.

vehicles (CIVs); credit lines; direct investment in companies; grants and loans in simple co-financing arrangements; and project finance schemes.

61. The point of measurement of resources mobilised is at the level of the transaction with the recipient country. In the case of funds or facilities, data on resources mobilised are sought from the facilities so as to capture the cross-border transaction with the recipient country.

62. Information collected on resources mobilised includes the leveraging instrument used, the amounts mobilised, the origin of the funds mobilised as well as the number and names of other official actors involved in the projects. Reporting on mobilisation is done activity by activity. This is essential for transparency and quality assurance.

63. In order to avoid double counting of resources mobilised in TOSSD totals, official actors involved in a project should only report their respective share of the private finance mobilised, using one of the two methodologies in Annex. Data providers should use the same methodology across their reporting and inform the Secretariat of the methodology used.

CHAPTER 3. TOSSD PILLAR II: GLOBAL PUBLIC GOODS (PLACEHOLDER)

3.1 Scope of flows relevant for pillar II (placeholder)

3.2 Specific eligibility criteria (placeholder)

3.3 Specific methods (placeholder)

CHAPTER 4. REPORTING FORMAT AND DETAILED INSTRUCTIONS

4.1 REPORTING CYCLE AND DATA COLLECTION (PLACEHOLDER)

4.2 REPORTING FORMAT AND OVERVIEW OF ITEMS COVERED

64. Data on TOSSD resource flows (including private finance mobilised through official interventions) are reported using a single file format. For transparency purposes, data are reportable at the activity level, although not all data fields of the TOSSD reporting format are necessarily filled for all types of financial instruments. Thus, a certain level of aggregation in the information provided is possible. For example, aggregation is warranted to protect the lives or safety of people receiving the support or implementing the activities (e.g. in the field of human rights or in the context of violent conflicts). Another example is contracts of individual experts involving many small-size transactions. Reporting on TOSSD is done electronically, either using a spreadsheet where each column would correspond to one data field and each row to one activity, or a machine-readable format.

65. The TOSSD Reporting Form (see Figure 5 below) builds on existing requirements used in the DAC-CRS statistical system²⁴ and comprises three sections:

- Section A provides identification data for the activity.
- Section B requests basic data on the activity, including its recipient, title and description, SDG focus, sector of destination, implementing agency (channel of delivery), modality, financial instrument, , financing arrangement , framework of collaboration and TOSSD pillar.
- Section C groups all volume data related to the activity including commitments, gross disbursements, reflows to the provider, and the amount of resources mobilised from the private sector.

²⁴ i.e. CRS++ item-level reporting and Busan-common format.

Figure 5. Activity-level Reporting Form for TOSSD

Reporting Items	Clarifications
A. Identification data	
1. Reporting year	Calendar year for which data are reported.
2. Provider country/institution	Unique code identifying the reporting country or institution.
3. Provider agency	Unique code identifying the agency within the provider country that has budget responsibility and controls the activity for its own account.
4. Provider project ID number	Unique code for identifying the project in the provider's internal databases.
5. TOSSD ID Number	Unique code for identifying the project in the TOSSD database.
B. Basic data	
6. TOSSD recipient	Unique code identifying the country receiving the TOSSD cross-border flow.
7. Project title	Free text indicating the official project title in English, French or Spanish.
8. Project description	Free text describing the activity, including its objectives, planned outputs and outcomes, time frame, and budget.
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.
10. SDG focus	Multiple codes identifying the target(s) in the UN list of SDG targets (e.g. 2.1, 3.3).
11. Sector	Multiple codes identifying the sector(s) that the resource transfer is intended to foster.
12. Channel of delivery	Unique code identifying the institution through which the activity is implemented.
13. Channel name	Free text indicating the full name of the institution implementing the activity. If the institution has a channel of delivery code, this field is empty.
14. Modality	Unique code specifying the modality of co-operation used to implement the activity.
15. Financial instrument	Unique code specifying the financial instrument used to fund the activity.
16. Financing arrangement	Multiple codes identifying specific characteristics of the financial arrangement (e.g. blended finance, Islamic finance, export credits, co-financing arrangement involving recipient counterpart funds).
17. Framework of collaboration	Multiple codes identifying specific frameworks of collaboration such as South-South co-operation and triangular co-operation.
18. TOSSD Pillar	A binary code indicating whether the activity falls under pillar I or Pillar II of TOSSD.
C. Volume data²⁵	
19. Currency	ISO code for the currency in which the transaction has been undertaken.
20. Amount committed	New amount committed contractually by the provider during the reporting year, i.e. the face value of the activity.
21. Amount disbursed	Amount disbursed (expenditure) by the provider during the reporting year.
22. Reflows to the provider	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	Amount mobilised from private sources, where a demonstrable causal link between the provision of private finance and the official intervention can be documented.
<i>For in-kind technical co-operation only</i>	
24. Salary cost	Salary paid to the public official of the reporting country.
<i>For loans only</i>	
25. Concessionality	A binary "Yes" or "No" code indicating the concessionality of the loan according to the IMF definition.
26. Maturity	Interval (number of months) from commitment date to the date of the last payment of amortisation.
<i>For mobilisation only</i>	
27. Leveraging mechanism	Unique code indicating the leveraging instrument used such as a guarantee, a syndicated loan, shares in collective investment vehicles, etc.
28. Origin of the funds mobilised	Multiple codes identifying the origin of the funds mobilised in provider, recipient or third country (as applicable).
29. Co-financiers	Free text specifying the names of private and public co-financiers.

²⁵ Volume data should be reported in thousands of units, except for the Japanese yen, which should be reported in millions of units.

4.3 REPORTING INSTRUCTIONS ITEM BY ITEM

66. This section describes in more detail each of the elements of the TOSSD reporting format. For some elements, reporting requires the use of specific code lists. These can be found in Annex.

A. Identification data

Item 1. Reporting year

67. The reporting year is the calendar year for which data are reported. For example, report “2019” for data on TOSSD provided in 2019.

Item 2. Provider country/institution

68. This field identifies the reporting country or institution, each of which has a unique code.

Item 3. Provider agency

69. 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.

Item 4. Provider project ID number

70. Unique code used for identifying the project in the provider’s internal databases.

Item 5. TOSSD ID Number

71. Unique code for identifying the project in the TOSSD database. The format needs to be common to all providers. For the time being, the code will be generated by the Secretariat upon reception of the data.

Note to Task Force members: Several providers can contribute to one activity. This field will ultimately serve to link these contributions, so as to enhance understanding of the full support packages provided to TOSSD-eligible countries. Further work will be undertaken to define the format of the field, building on discussions at the Stockholm meeting.

B. Basic data

Item 6. TOSSD recipient

72. Unique code identifying the country receiving the TOSSD cross-border flow. Each TOSSD-eligible country has its own code.

Item 7. Project title

73. Free text indicating the official project title in English, French or Spanish.

Item 8. Project description

74. 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. Over time, the aspiration will be to collect this information in all UN languages.

Item 9. External Link

75. Digital Object Identifier (DOI) or link to a web page (of the provider, implementing partner or recipient) containing detailed information on the activity.

Item 10. SDG Focus

76. Multiple codes identifying the target(s) in the UN list of SDG targets (e.g. 2.1, 3.3). 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. 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.

Item 11. Sector

77. Multiple codes identifying the sector(s) that the resource 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 custodian agency using conversion tables.

78. 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 code="32262" percentage="30"/><sector code="15114" percentage="20" /><sector code="15160" percentage="10" /></sectors>”.

Items 12 and 13. Channel of delivery and channel name

79. 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. Where several levels of implementation are involved (e.g. when the provider agency hires a national implementer which in turn may hire a local implementer), report the first level of implementation as the channel of delivery. Where activities have several implementers, the principal implementer should be reported (e.g. the entity receiving the most funding). In the case of loans, report the borrower (i.e. the first entity outside the provider country that receives the funds).

80. The channels of delivery classification includes six main categories as follows:

- **Public sector institutions** include central, state or local government departments (e.g. municipalities) and public corporations in provider or recipient countries.
- **Non-governmental organisations (NGOs)** and civil society.
- **Public-private partnerships (PPPs)** and networks are collaborative arrangements between private actors and bilateral/multilateral agencies or governments to address specified developmental issues.
- **Multilateral organisations** are international institutions with governmental membership.
- **Universities, colleges or other teaching institutions**, including research institutes or think-thanks.
- **Private sector institutions** include all “for-profit” institutions, consultants and consultancy firms that do not meet the definition of a public sector institution. Sub-categories further distinguish between private sector in provider country, private sector in recipient country and private sector in third country.

Item 12. Channel of delivery

81. Unique code identifying the institution through which the activity is implemented. In case the institution through which the activity is implemented does not have a channel of delivery code, indicate the channel category code.

Item 13. Channel name

82. Free text indicating the full name of the institution implementing the activity. If the institution has a channel of delivery code, leave the field empty.

Item 14. Modality

83. Unique code specifying the modality of co-operation used to implement the activity.

84. The various modalities used in the context of TOSSD are as follows:

- **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).
- **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 geographical area.
- **IN-KIND TECHNICAL CO-OPERATION EXPERTS** – Identifies technical co-operation implemented using public officials of the reporting country. Technical co-operation

already embedded in the projects described above is not included, nor are experts hired on the market.

- **OTHER TECHNICAL CO-OPERATION** – Includes the provision of technical co-operation using internationally or locally recruited experts, beyond technical co-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.
- **SCHOLARSHIPS AND IMPUTED STUDENT COSTS IN PROVIDER COUNTRIES** – Includes financial awards for individual students, contributions to trainees and indirect (“imputed”) costs of tuition in provider countries to nationals of TOSSD-eligible countries. [The inclusion of these items in TOSSD remains to be discussed].
- **DEBT RELIEF** – All actions relating to debt restructuring (forgiveness, conversions, swaps, buy-backs, rescheduling, refinancing). [The measurement method for including debt relief in TOSSD remains to be discussed].

Item 15. Financial instrument

85. Unique code specifying the financial instrument used to fund the activity.

86. The main categories of financial instruments are defined as follows.

Grants

87. Grants are transfers in cash or in kind for which no legal debt is incurred by the recipient.

Debt instruments

88. Debt instruments require the payment of principal and/or interest at some point(s) in the future. Debt instruments can take the form of loans, reimbursable grants and debt securities.

Loans

89. Loans are transfers in cash or in kind for which the recipient incurs legal debt (and the resulting claim is not intended to be traded). This includes loans repayable in the borrower’s currency whether the lender intends to repatriate the repayments or to use them in the borrowing country. Loans also include ‘instalment sale’ and ‘istisna’a’ of Islamic finance.

Reimbursable grants

90. Reimbursable grants consist of contributions provided to a recipient institution for investment purposes, with the expectation of long-term reflows at conditions specified in the financing agreement. The provider assumes the risk of total or partial failure of the investment; it can also decide if and when to reclaim its investment.

Debt securities

91. Bonds are fixed-interest debt instruments, issued by governments, public utilities, banks or companies, tradable in financial markets. The issuer of a coupon bond pledges to pay the par value of the bond to the bondholder on a fixed date (maturity date) as well as specified interest over the life of the bond. Alternatively, bonds can be issued at a price lower than their par value in lieu of the periodic interest, with the full par value being paid to the bondholder on maturity (discount bonds). Asset-backed securities are securities whose value and income payments are derived from and backed by a specific pool of underlying assets. The Sukuks of Islamic finance are also categorised as debt securities.

Mezzanine finance instruments

92. Mezzanine finance, also called hybrid finance, refers to instruments relating to the layer of financing between an entity's senior debt and equity, with features of both debt and equity. Providers of mezzanine finance have claims that are subordinated to senior lenders and possess priority over equity investors. Consequently, mezzanine investors normally expect returns that are higher than traditional bank lending rates and lower than the returns required by most equity investors.

93. A subordinated (or junior) loan, in the event of default, will only be repaid after all senior obligations have been satisfied. Preferred equity, in the event of default, will be repaid after all senior obligations and subordinated loans have been satisfied; and will be paid before other equity holders.

Equity and shares in collective investment vehicles

94. Common equity is a share in the ownership of a corporation that gives the owner a claim on the residual value of the corporation after creditors' claims have been met. This category also covers the profit-sharing agreements (Musharaka) of Islamic finance.

95. Shares in collective investment vehicles refer to collective undertakings through which investors pool funds for investment in financial or nonfinancial assets or both. These vehicles issue shares (if a corporate structure is used) or units (if a trust structure is used).

Guarantees and other unfunded contingent liabilities

96. Guarantees refer to risk-sharing agreements under which the guarantor agrees to pay part or the entire amount due on a loan, equity or other instrument to the lender/investor in the event of non-payment by the borrower or loss of value in case of investment. Other unfunded contingent liabilities include insurances and other instruments that do not constitute a flow.

Clarification on officially-supported export credits

97. TOSSD financial instruments may include officially-supported export credits extended in association with development finance or explicitly designed to contribute to sustainable development objectives.

Item 16. Financing arrangement

98. Multiple codes identifying specific characteristics of the financial arrangement.
99. Various forms of financing arrangements of particular interest in the context of TOSSD are:
- **BLENDED FINANCE** – the strategic use of development finance for the mobilisation of additional finance towards sustainable development.
 - **ISLAMIC FINANCE** – sharia-compliant finance (the Islamic finance instruments are included in the financial instruments classification in the relevant categories).
 - **CO-FINANCING ARRANGEMENTS INVOLVING RECIPIENT COUNTERPART FUNDS** – the co-financing by the recipient country public institutions.
 - **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).

Item 17. Framework of collaboration

100. Multiple codes identifying specific frameworks of collaboration such as South-South Co-operation, triangular co-operation.
101. Bilateral and multilateral co-operation can be identified through a combination of item 2 (“Provider country / institution”) and item 6 (“TOSSD Recipient”) of the reporting format.
102. Other frameworks of collaboration will be tracked under this item and include:
- **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 developing countries, it can take place on a bilateral, regional, intraregional or interregional basis. Developing countries share knowledge, skills, expertise and resources to meet their development goals through concerted efforts.
 - **TRIANGULAR CO-OPERATION** – a multi-country partnership involving partners with the following roles:
 - The beneficiary partner that requests support to tackle a specific development challenge.
 - The pivotal partner that has proven experience in tackling the issue, and shares its resources, knowledge and expertise to help others do the same.
 - The facilitating partner that helps connect the partners, supporting the collaboration financially and technically.

Item 18. TOSSD Pillar

103. A binary code indicating whether the activity falls under pillar I or Pillar II of TOSSD. Pillar I identifies cross border resources extended to TOSSD-eligible countries in support of sustainable development. Pillar II identifies regional and global expenditures (that do not involve cross border flows to TOSSD eligible countries) to support the provision of international public goods, promote development enablers and address global challenges.

C. Volume data²⁶

Item 19. Currency

104. ISO code for the currency in which the transaction has been undertaken.

Item 20. Amount committed

105. New amount committed contractually by the provider during the reporting year, i.e. the face value of the activity. For the definition of a commitment, see section 1.2.3.

Item 21. Amount disbursed

106. Amount disbursed (expenditure) by the provider during the reporting year.

Item 22. Reflows to the provider

107. 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 (a positive amount means that the provider country has made capital gains; a negative amount means it has suffered capital losses). Amortisation relates to principal payments received from the borrowing country during the reporting year, including any payments of arrears of principal.

Item 23. Amount mobilised

108. Amount mobilised from private sources, where a causal link between the provision of private finance and the official intervention can be established (see methodologies in Annex).

For in-kind technical co-operation only

Item 24. Salary cost

109. Salary paid to the public official of the reporting country. The salary amount reported should be in the national currency of the provider.

For loans only

Item 25. Concessionality

110. A binary “Yes” or “No” code indicating the concessionality of the loan according to the IMF and World Bank definition. Concessional loans convey a grant element of at least 35%, currently

²⁶ Volume data should be reported in thousands of units, except for the Japanese yen, which should be reported in millions of units.

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 concessionality.

Item 26. Maturity

111. Interval (number of months) from commitment date to the date of the last payment of amortisation.

For amounts mobilised only

Item 27. Leveraging mechanism

112. Unique code indicating the leveraging instrument used such as a guarantee, a syndicated loan, shares in collective investment vehicles, etc.

Item 28. Origin of the funds mobilised

113. Multiple codes identifying the origin of the funds mobilised in provider, recipient or third country (as applicable).

Item 29. Co-financiers

114. Free text specifying the names of private and public co-financiers.

ANNEXES

ANNEX A. Data collection tools and procedures (Placeholder)

ANNEX B. Description of the TOSSD opt-in procedure and instructions to report on activities carried out in opt-in countries

A country willing to become TOSSD-eligible should send a formal letter to the Chair of the institution governing the TOSSD measurement framework.²⁷ The letter should contain:

- The **motivation for opting in** and therefore becoming a TOSSD-eligible country, justified by the specific economic, social or environmental context of the country.
- The **requested date of inclusion on the List**, if different from the date of the request.
- The **requested duration of the eligibility**, indicating the anticipated period for which the country wishes to be TOSSD-eligible but which should not exceed three years. Should the country wish to extend the period of TOSSD eligibility at a later stage, it should send a new request indicating a new period of TOSSD eligibility.

Reporting on TOSSD provided to opt-in countries follows the same rules and methods as for other countries. By default, transactions are reportable as TOSSD from the date of the official request by the country opting-in, unless the country indicates a specific start date from which activities can be reported as TOSSD. In case the opt-in procedure is triggered because of an event that can be anticipated (e.g. a hurricane), prevention activities which occur before the official request by the country or the date of the event can be reported under TOSSD, provided that they directly contribute to mitigating the negative impact of the said event.

The list of TOSSD-eligible countries will be reviewed every three years to take into account any changes to the DAC List of ODA Recipients. Any country that has opted in should at the time of the review confirm its wish to remain on the TOSSD list.

²⁷ At the time of writing, the TOSSD governance arrangements are not yet defined. An interim procedure should be put in place until a formal body is designated to oversee the TOSSD Statistical framework.

ANNEX C. Criteria for including multilateral organisations in the TOSSD framework and relevant opt-in procedure

The criteria for including multilateral institutions in the list are:

- The multilateral character of the institution, as per the definition of multilateral provider in section 1.3; and
- The institution conducting all or part of its activities in favour of sustainable development and developing countries; or
- The institution contributing to promote development enablers and to address global challenges²⁸.

The list aims to be as inclusive as possible, and therefore there will not be a minimum budget threshold as a condition for the inclusion of a multilateral institution in the list. As a starting point, all multilateral institutions included in the list of ODA-eligible multilateral organisations will be added to the TOSSD list, provided that they commit to report their sustainable development related outflows to the TOSSD system. The list will be then completed with other relevant organisations at the regional or global level.

Opt-in procedure

Multilateral organisations wishing to be added to the TOSSD multilateral organisations list in accordance with their respective charters and governing bodies' concurrence should request their inclusion to the institution governing the TOSSD measurement framework.²⁹ Once the institution governing TOSSD verifies compliance with the established criteria for inclusion, they will be added to the list, provided that they commit to reporting their sustainable development related outflows to the TOSSD reporting body on an annual basis.

²⁸ Specific criteria for the organisations contributing to global public goods have not yet been established and will be developed together with the global public goods pillar in 2018-2019.

²⁹ At the time of writing, the TOSSD governance arrangements are not yet defined. An interim procedure should be put in place until a formal body is designated to oversee the TOSSD Statistical framework.

ANNEX D. TOSSD taxonomies (Placeholder)

The following code lists will be provided on the TOSSD Task Force website for reporting purposes:

- a. Provider and recipient
- b. Provider agency
- c. SDG focus
- d. Sector – CRS classification
- e. Sector – ISIC classification
- f. Channel of delivery and channel category
- g. Modality
- h. Financial instrument
- i. Financing arrangement
- j. Framework of collaboration
- k. Pillar
- l. Currency
- m. Concessionality
- n. Leveraging mechanism
- o. Origin of the funds mobilised
- p. List of multilateral organisations reporting to TOSSD (forthcoming)

ANNEX E. Methods to report on resources mobilised in TOSSD

Leveraging instrument	OECD Methodology	MDB Methodology ³⁰
Guarantee	100% of the face value of the transaction being guaranteed.	For commercial risk guarantee, the difference between the face value of the guaranteed transaction and the guarantor's exposure value in case of default is reported as mobilised. For non-commercial risk guarantee, 100% of the face value of the transaction guaranteed is reported as mobilised.
Syndicated loans	Arranger reports 50% of syndicated private finance. Official lenders in the syndication report the remaining 50%, volume pro-rata. In the case of private arrangers, the funds mobilised are reported by official lenders pro-rata.	All private finance in the syndication is reported by the arranger. <i>[In the case of private arrangers, unclear how this should be reported in the MDB approach].</i>
Shares in collective investment vehicles (CIVs) Direct investment in companies (DIC) Project finance special purpose vehicles (SPVs)	50% of the private investment is reported by official actors in the riskiest investment tranche of the vehicle. The remaining 50% is reported by all official actors in vehicle, volume pro-rata. Private finance mobilised in a CIV, company or SPV which is also part of a syndication or covered by a guarantee scheme should not be included in the calculation as it is already captured by the methodologies above. <i>NB: The OECD methodologies for shares in CIVs, DIC and project finance SPV are very similar. They have been merged and simplified for TOSSD purposes.</i>	Following guidance on indirect mobilisation*, all private finance mobilised through CIVs is reported by investing MDBs, volume pro-rata, irrespective of the risk taken. <i>[* Regarding shares in collective investment vehicles and investments in companies, publicly available guidance only relates private indirect mobilisation. Guidance is not provided on the basis of individual leveraging mechanisms.]</i>
Credit lines	The official provider of the credit line reports the additional funds invested by the recipient of the credit line (usually a local finance institution) and, if requested by the credit line, co-investments, on a revolving basis if applicable, by end-borrowers (MSMEs).	Credit line providers report the funds added by credit line users (local finance institutions). Funds invested by end-borrowers are not considered mobilised.
Grants & loans in simple co-financing arrangements	Providers report the private co-financing, pro-rata to their financial share (provided, as for any other leveraging instrument, that a causal link can be demonstrated - e.g. in the project documentation, the financial agreement).	Following guidance on indirect mobilisation, providers report the private co-financing, pro-rata to their financial share.

³⁰ The description of the MDB methodologies in the table is based on information in the *Joint MDB reporting on private investment mobilization: methodology reference guide* available at: <http://documents.worldbank.org/curated/en/495061492543870701/pdf/114403-REVISED-June25-DocumentsPrivInvestMob-Draft-Ref-Guide-Master-June2018-v4.pdf>.

ANNEX F. Deriving aggregates on TOSSD (Placeholder)

- **Aggregates on cross-border resource flows and development enablers/global challenges**
- **Method for deriving aggregates by provider from data on cross-border resource flows**
- **Method for deriving aggregates by provider from data on global public goods**

ANNEX G. Main differences between the measures of Total Official Support for Sustainable Development and Official Development Assistance

TOSSD and ODA are technically different measures, even though there are links between the two. The main differences between the TOSSD and ODA measures are summarised in the table below:

TOSSD	ODA
Objective of the measure	
Measuring resources in support of sustainable development	Measuring donor effort
Key eligibility criterion of the measure	
Sustainable development	Economic development and welfare of developing countries
Main focus	
Recipient	Provider
Scope of flows covered	
Officially-supported flows: official flows and private finance mobilised through official interventions	Official flows
Concessional and non-concessional	Concessional
Measurement	
Cash flow	Grant equivalent
Target countries	
DAC List of ODA Recipients and other countries on an opt-in basis	DAC List of ODA Recipients
Reporters	
Ambition: All providers	DAC and some non-DAC countries
Governance arrangements	
Ambition: driven by the international community through the UN	DAC-driven

ANNEX H. Definitions of statistical quality dimensions

The following definitions are taken from the UN Statistics Quality Assurance Framework³¹:

Relevance

“The relevance of a statistical output is the degree to which the data serve to address the purposes for which they are sought by users.”

Accuracy

“The accuracy of a statistical output is the degree to which the data correctly estimate or describe the quantities or characteristics they are designed to measure.”

Reliability

“Reliability is the closeness of the initially released values of a statistical output to the values that are subsequently released for the same reference period.”

Coherence

“The coherence of a statistical output reflects the degree to which it is logically connected and mutually consistent with other statistical outputs”.

Coherence includes four sub-dimensions: coherence within a dataset, coherence across datasets, coherence over time and coherence across countries.

Timeliness

“The timeliness of a statistical output is the length of time between its availability and the event or phenomenon it describes.”

Punctuality

“An output is punctual if it is disseminated in accordance with the schedule.”

Accessibility

“The accessibility of a statistical output reflects how readily the data can be discovered, located and accessed from within the Agency data holdings.”

Interpretability

“The interpretability (sometimes called clarity) of a statistical output reflects the ease with which users can understand and properly use the data.”

Sound methods

“Sound methods refers to the use of international standards and best practices through all stages of a statistical process from identification of requirements, through design, data collection, processing, analysis, dissemination, and evaluation.”

Cost-efficiency

“The cost-efficiency with which statistical outputs are produced as a measure of the costs incurred and resources expended relative to the benefits of the products.”

³¹ <https://unstats.un.org/unsd/statcom/48th-session/documents/BG-4j-QAF-E.pdf>