



## Complementing the TOSSD classifications

TOSSD Task Force Issues Paper<sup>1</sup> - Agenda item 4

12-13 February 2020

### I. INTRODUCTION

1. This paper proposes complementing the TOSSD statistical classifications/taxonomies following the conclusion of the TOSSD data survey, the TOSSD peace and security pilot and the discussions that took place at the 9<sup>th</sup> Task Force meeting in Washington DC. In addition, given that some of the TOSSD classifications are based on the CRS system, which was designed to primarily capture cross-border flows (TOSSD Pillar I), there is a need for updates and additional categories to reflect the nature of various activities under TOSSD Pillar II, including those carried out in the provider country.

2. Task Force members are invited to provide feedback on, and approve, each of the proposals below.

### II. TOSSD SECTOR CLASSIFICATION

3. The eligibility criteria for peace and security expenditures that were agreed by the Task Force<sup>2</sup> cover a wider scope of activities than currently defined in the sector classification (purpose codes). The TOSSD data survey confirmed this – some activities reported could not be easily assigned to the existing codes. As emphasised by a number of experts consulted during the TOSSD peace and security pilot, it is important, for transparency and analytical purposes, to appropriately identify the different types of peace and security activities that are reported as contributing to the SDGs. An accurate identification of the nature of these activities will also be necessary to allow the TOSSD governing body to carry out effective and reliable reviews of these expenditures, as put forth in the general principles and safeguards governing the eligibility of peace and security activities to TOSSD.

4. The TOSSD sector classification is based on the CRS purpose codes, an international standard that is owned and monitored by an existing body, the Working Party on Development Finance Statistics (WP-STAT), a subsidiary body of the Development Assistance Committee (DAC). The CRS purpose codes serve also as a standard for a number of other stakeholders, including the United Nations (Data standards for United Nations System-Wide Reporting of Financial Data) and institutions publishing data on the International Aid Transparency Initiative (IATI). Therefore, particular care should be taken to ensure that adjustments to the sector classification required for TOSSD do not impact the categories and the coding system of the existing CRS classification. In this regard, it is proposed to use the following approach:

- Listing new sector codes, or sub-sector codes when a parent category already exists, in an additional (“for TOSSD only”) column and numbering them with additional digits.

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<sup>2</sup> See [Reporting instructions](#), Annex E.



- When the sector code already exists but its description reflects the eligibility rules of ODA that are not relevant for TOSSD, include an additional “clarifications” column for TOSSD.

5. The following proposals for complementing the TOSSD sector classification are presented to the Task Force for decision:

#### **Government and civil society – general [151]**

- Introduce new sub-sector codes under 15130-Legal and judicial development using 7-digit codes:
  - Fight against transnational organised crime [1513010]
  - Countering violent extremism [1513020]
  - Cyber security [1513030]
- Introduce new sub-sector codes under 15160-Human rights using 7-digit codes:
  - Transitional justice [1516010]
  - International criminal justice [1516020]

#### **Conflict, peace and security [152]**

- Add a specific clarification for TOSSD in an additional column for purpose code 15230 -Participation in international peacekeeping operations
- Introduce two new sector codes using 7-digit codes:
  - Disarmament of Weapons of Mass Destruction (WMD) [1520010]
  - Prevention of Violent Extremism [1520020]

#### **Other social infrastructure & services [160]**

- Add a specific clarification for TOSSD in an additional column for purpose code 16063-Narcotics control

#### **a. Government and civil society – general [151]**

6. Two law-enforcement areas eligible to TOSSD but not separately identified in the existing sector classification are combating terrorism and fighting transnational crime. To facilitate the reporting of such activities in TOSSD, it is proposed to include two new codes in the sector classification. Given that activities aimed at combating terrorism or transnational crime can target various elements of the criminal justice system, it is proposed to place the codes in the “legal and judicial development” category.

- **Fight against transnational organised crime:** activities that support law enforcement agencies in the fight against all forms of transnational organised crime, including trafficking in cultural property, money laundering and illicit financial flows; trafficking of wild fauna



and flora and forest products; maritime piracy; illegal mining, trafficking in precious metals; crimes related to fishing; illicit trafficking in firearms; human trafficking and migrant smuggling. Activities should be aligned with the United Nations Convention against Transnational Organised Crime (UNTOC). The provision, or training on the use, of lethal equipment is excluded even if related to the above-mentioned crimes. [Use code 16063 for counter-narcotics and code 1513030 for cyber security.]

- **Countering violent extremism:** activities aimed at combating terrorism. The activities reported here should be aligned with the United Nations Global Counter-Terrorism Strategy and the 19 international legal instruments to prevent terrorist acts. Examples include the facilitation of the implementation of the relevant legal instruments, combating money laundering and financing of terrorism, capacity-building programmes to strengthen transport security and border management systems, and assistance in developing an effective and rule of law-based criminal justice system. The provision, or training on the use, of lethal equipment is excluded.

7. A number of stakeholders met during the peace and security pilot stressed the relevance of separately identifying issues related to cybercrime in the sector classification. It is therefore proposed to include the new code under “legal and judicial development” to cover cybercrime-related support. Given that there is no internationally recognised definition of cybercrime, it is proposed to use the definition of cybersecurity proposed by Australia in the context of the peace and security pilot:

- **Cyber security:** operational policing to protect computer systems from theft or damage covering hardware, software and electronic data.

8. TOSSD will also have a wider coverage than the CRS system in the area of justice, in particular in international criminal justice and transitional justice. It is therefore proposed to include the two following codes under “human rights”:

- **International criminal justice:** support to international mechanisms aimed at ensuring accountability for serious crimes such as genocide, crimes against humanity and war crimes as defined in international law<sup>3</sup>.
- **Transitional justice:** support beyond the regular justice system to address large-scale or systematic human rights violations.

#### **b. Conflict, peace and security [152]**

9. The current definition of “bilateral participation in international peacekeeping” reads as follows: “bilateral participation in peacekeeping operations mandated or authorised by the United Nations (UN) through Security Council resolutions, and conducted by international organisations, e.g. UN, NATO, the European Union (Security and Defence Policy security-related operations), or regional groupings of developing countries”. This definition reflects the eligibility rules of ODA that are not relevant to TOSSD. An additional clarification is therefore needed for TOSSD:

- **Participation in international peacekeeping operations:** peacekeeping operations mandated or authorised by the United Nations (UN) through Security Council resolutions,

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<sup>3</sup> See the Genocide Convention, the Rome Statute establishing the International Criminal Court and the Geneva Conventions.



and conducted by international organisations, e.g. UN, NATO, the European Union (Security and Defence Policy security-related operations), or regional groupings of developing countries. Also includes peacekeeping operations mandated by non-military regional organisations, provided that they comply with UN peacekeeping principles.

10. To cover TOSSD-eligible disarmament activities in a comprehensive manner, it is proposed to create a new code in the “conflict, peace and security” category, as follows:

- **Disarmament of weapons of mass destruction (WMD):** activities intended at supporting disarmament and non-proliferation of biological, chemical and nuclear weapons.

11. Prevention of violent extremism (PVE) is not separately identified in the sector classification<sup>4</sup>. A number of experts and Civil Society Organisations have stressed that while both preventing and countering violent extremism are key to combat terrorism, the latter should not be privileged at the expense of the former. They have called for separately identifying these two types of activities in order to provide transparency on the amounts that are allocated to each. The Global Counter-Terrorism Strategy, which serves as guidance for the eligibility of counter-terrorism activities under TOSSD also calls for the balanced implementation of its four pillars, among which “addressing the conditions conducive to the spread of terrorism” and “measures to prevent and combat terrorism”. It is therefore proposed to include the following code in the “conflict, peace and security” category:

- **Prevention of violent extremism:** actions addressing the drivers of violent extremism such as those outlined in the United Nations Secretary General Plan of Action to Prevent Violent Extremism<sup>5</sup>: dialogue and conflict prevention; strengthening good governance, human rights and the rule of law; engaging communities; empowering youth; gender equality and empowering women; education, skills development and employment facilitation; strategic communications, the Internet and social media.

### c. Other social infrastructure & services [160]

12. The current definition of “narcotics control” reflects the eligibility rules of ODA that are not relevant to TOSSD: “In-country and customs controls including training of the police; educational programmes and awareness campaigns to restrict narcotics traffic and in-country distribution. ODA recording of narcotics control expenditures is limited to activities that focus on economic development and welfare including alternative development programmes and crop substitution (see 31165 and 43050). Activities by the donor country to interdict drug supplies, destroy crops, or train or finance military personnel in anti-narcotics activities are not reportable.” It is proposed to include an additional clarification to reflect the reporting coverage in the context of TOSSD:

- **Narcotics control:** Activities aimed at preventing and countering narcotics traffic, including customs controls and training of the police; educational programmes and awareness campaigns to restrict narcotics traffic; alternative development programmes and crop substitution. Includes joint police operations against drug trafficking networks.

13. Table 1 provides a summary of the Secretariat’s proposal. Should the proposal be agreed by the Task Force, the correspondence between the CRS and ISIC sector classifications will need to be updated accordingly.

<sup>4</sup> In the context of ODA, PVE is reported under “Civilian peace-building, conflict prevention and resolution”.

<sup>5</sup> [https://www.un.org/en/ga/search/view\\_doc.asp?symbol=A/70/674](https://www.un.org/en/ga/search/view_doc.asp?symbol=A/70/674)



**Table 1. Proposal for complementing the sector classification**

CRS code	Voluntary codes	For TOSSD only		Clarifications / Additional notes on coverage (TOSSD)
151				<b>Government &amp; Civil Society-general</b>
	15130			Legal and judicial development
		15131		Justice, law and order policy, planning and administration
		15132		Police
		15133		Fire and rescue services
		15134		Judicial affairs
		15135		Ombudsman
		15136		Immigration
		15137		Prisons
NEW		1513010		<b>Fight against transnational organised crime</b> Activities that support law enforcement agencies in the fight against all forms of transnational organised crime, including trafficking in cultural property, money laundering and illicit financial flows; trafficking of wild fauna and flora and forest products; maritime piracy; illegal mining, trafficking in precious metals; crimes related to fishing; illicit trafficking in firearms; human trafficking and migrant smuggling. Activities should be aligned with the United Nations Convention against Transnational Organised Crime (UNTOC),. The provision, or training on the use, of lethal equipment is excluded even if related to the above-mentioned crimes. [Use code 16063 for counter-narcotics and code 15140 for cyber security.
NEW		1513020		<b>Countering violent extremism</b> Activities aimed at combating terrorism. The activities reported here should be aligned with the United Nations Global Counter-Terrorism Strategy and the 19 international legal instruments to prevent terrorist acts. Examples include the facilitation of the implementation of the relevant legal instruments, combating money laundering and financing of terrorism, capacity-building programmes to strengthen transport security and border management systems, and assistance in developing an effective and rule of law-based criminal justice system. The provision, or training on the use, of lethal equipment is excluded.
NEW		1513030		<b>Cyber security</b> Operational policing to protect computer systems from theft or damage covering hardware, software and electronic data.
	15142			Macroeconomic policy
	15150			Democratic participation and civil society
	15151			Elections
	15152			Legislatures and political parties
	15153			Media and free flow of information
	15160			Human rights
NEW		1516010		<b>Transitional justice</b> Support to international mechanisms aimed at ensuring accountability for serious crimes such as genocide, crimes against humanity and war crimes as defined in international law.
NEW		1516020		<b>International criminal justice</b> Support beyond the regular justice system to address large-scale or systematic human rights violations.
	15170			Women's equality organisations and institutions
	15180			Ending violence against women and girls
	15190			Facilitation of orderly, safe, regular and responsible migration and mobility



CRS code	Voluntary codes	For TOSSD only		Clarifications / Additional notes on coverage (TOSSD)
152			<b>Conflict, Peace &amp; Security</b>	
	15210			Security system management and reform
	15220			Civilian peace-building, conflict prevention and resolution
	15230			Participation in International and regional peacekeeping operations
Additional clarification	15230		Participation in international <sup>6</sup> peacekeeping operations	Peacekeeping operations mandated or authorised by the United Nations (UN) through Security Council resolutions, and conducted by international organisations, e.g. UN, NATO, the European Union (Security and Defence Policy security-related operations), or regional groupings of developing countries. Also includes peacekeeping operations mandated by non-military regional organisations, provided that they comply with UN peacekeeping principles.
	15240			Reintegration and SALW control
	15250			Removal of land mines and explosive remnants of war
	15261			Child soldiers (prevention and demobilisation)
NEW		1520010	Disarmament of Weapons of Mass Destruction (WMD)	Activities intended at supporting disarmament and non-proliferation of biological, chemical and nuclear weapons.
NEW		1520020	Prevention of Violent Extremism	Actions intended at addressing the drivers of violent extremism such as those outlined in the United Nations Secretary General Plan of Action to Prevent Violent Extremism: dialogue and conflict prevention; strengthening good governance, human rights and the rule of law; engaging communities; empowering youth; gender equality and empowering women; education, skills development and employment facilitation; strategic communications, the Internet and social media.
160			<b>Other Social Infrastructure &amp; Services</b>	
Additional clarification	16063		Narcotics control <sup>7</sup>	Activities aimed at preventing and countering narcotics traffic, including customs controls and training of the police; educational programmes and awareness campaigns to restrict narcotics traffic; alternative development programmes and crop substitution. Includes joint police operations against drug trafficking networks.

### Issues for discussion

- Do Task Force members agree with the proposals in Table 1?

<sup>6</sup> In the ODA context the coverage of the code is defined as follows: Bilateral participation in peacekeeping operations mandated or authorised by the United Nations (UN) through Security Council resolutions, and conducted by international organisations, e.g. UN, NATO, the European Union (Security and Defence Policy security-related operations), or regional groupings of developing countries.

<sup>7</sup> In the ODA context the coverage of the code is defined as follows: In-country and customs controls including training of the police; educational programmes and awareness campaigns to restrict narcotics traffic and in-country distribution. ODA recording of narcotics control expenditures is limited to activities that focus on economic development and welfare including alternative development programmes and crop substitution (see 31165 and 43050). Activities by the donor country to interdict drug supplies destroy crops or train or finance military personnel in anti-narcotics activities are not reportable.



### III. FINANCIAL INSTRUMENTS FOR TOSSD PILLAR II

14. Government expenditures can be broken down in two main categories: direct government expenditures and indirect government expenditures. Direct government expenditures include instruments used to make transfers in cash or in-kind to households, private companies, foreign governments or international organisations (e.g. grants, subsidies) and expenditures incurred when the production of goods and services is undertaken by the government itself (compensation of employees, use of goods and services, consumption of fixed capital). Indirect government expenditures include instruments such as tax expenditures, contingent liabilities and loans.<sup>8</sup>

15. The current classification of financial instruments includes the following categories: grants, debt instruments, mezzanine finance instruments, equity and shares in collective investment vehicles, debt relief and contingent liabilities. It was designed to mainly capture cross-border transactions and is therefore incomplete for reporting expenditures incurred in the provider country that can be eligible to TOSSD Pillar II. It is recalled that the Task Force has decided to exclude tax expenditures from the coverage of TOSSD at this stage (they are not considered as flows and are difficult to measure). However, the following expenditures from the government budget are reportable in TOSSD while they are currently not covered in the classification of financial instruments: i) subsidies and similar transfers; and ii) direct provider spending other than through grants or subsidies.

#### *Subsidies and similar transfers*

16. According to the definition of the 2008 System of National Accounts, “subsidies are current unrequited payments that government units, including non-resident government units, make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services which they produce, sell or import”.<sup>9</sup> Subsidies “may be designed to influence levels of production, the prices at which outputs are sold, or the profits of the enterprises”. Subsidies can constitute important instruments for achieving sustainable development, for example by setting incentives for Research & Development (R&D) in areas that are particularly relevant for the SDGs (e.g. health R&D) or for the protection of the environment. Other types of government transfers can also contribute to sustainable development. The United Nations System of Environmental-Economic Accounting (SEEA)<sup>10</sup> defines an “environmental subsidy or similar transfer” as being “a transfer intended to support activities that protect the environment or reduce the use and extraction of natural resources”<sup>11</sup>. According to the SEEA, environmental subsidies and similar transfers include subsidies, as defined above, but also other transfers,

<sup>8</sup> See <http://www1.worldbank.org/publicsector/LearningProgram/PEAM/DorotinskyBackCh2.pdf>

<sup>9</sup> See paragraph 7.98 of the 2008 System of National Accounts <https://unstats.un.org/unsd/nationalaccount/docs/SNA2008.pdf>

<sup>10</sup> The System of Environmental-Economic Accounting (SEEA) Central Framework is the international statistical standard for environmental economic accounting. The SEEA is compatible with the System of national Accounts (SNA).

<sup>11</sup> See page 119 of “The System of Environmental-Economic Accounting 2012 Central Framework” [https://seea.un.org/sites/seea.un.org/files/seea\\_cf\\_final\\_en.pdf](https://seea.un.org/sites/seea.un.org/files/seea_cf_final_en.pdf)



such as social benefits to households<sup>12</sup>, investment grants<sup>13</sup> and other current and capital transfers<sup>14</sup>. A subsidy or similar transfer is treated as environmental if the “primary purpose of the government is for resources to be used for either environmental protection or resource management purposes”.

17. Although subsidies and social benefits to households could be considered as grant-like flows<sup>15</sup>, given their importance in the financing tools available to governments to support the achievement of the SDGs, and in order to align with existing definitions, the Secretariat proposes to include them in TOSSD under a new financial instrument category. Investment grants can be reported as grants. Regarding the other types of environmental transfers (other current and capital transfers), it is proposed to not include them at this stage, as the Secretariat is not able to assess the extent to which they are relevant for TOSSD. However, Task Force members are invited to provide feedback on this exclusion.

- **Proposal:** include a new financial instrument covering subsidies and social benefits to households using the definitions of the System of National Accounts:
  - **Subsidies and similar transfers:** This category includes subsidies and social benefits to households as defined in the System of National Accounts (SNA). Subsidies are unrequited payments that government units, including non-resident government units, make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services which they produce, sell or import. Social benefits to households are current transfers received by households that are intended to provide for the needs that arise from certain events or circumstances, for example, sickness, unemployment, retirement, housing, education or family circumstances.

#### *Direct provider spending other than through grants or subsidies to third parties*

18. Government expenditures can also incur through direct spending channels other than grants or subsidies. This is the case for example when the government supports R&D through activities carried out by government personnel in government facilities. Government expenditures in this case will mainly take the form of direct transfers for compensation of employees, procurement of goods and services, consumption of fixed capital etc. Public investments intended to bring public transportation up to environmental standards is another example. This type of direct spending is also relevant when the provider is a multilateral institution.

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<sup>12</sup> According to the 2008 SNA, “Social benefits to households are current transfers received by households that are intended to provide for the needs that arise from certain events or circumstances, for example, sickness, unemployment, retirement, housing, education or family circumstances.” See paragraph 8.87 <https://unstats.un.org/unsd/nationalaccount/docs/SNA2008.pdf>

<sup>13</sup> According to the 2008 SNA, “Investment grants consist of capital transfers made by governments to other resident units or non-resident units to finance all or part of the costs of their acquisition of fixed assets.” See paragraph 10.207 <https://unstats.un.org/unsd/nationalaccount/docs/SNA2008.pdf>

<sup>14</sup> According to the United Nations System of Environmental-Economic Accounting, other current transfers consist of all current transfers between resident institutional units, or between resident and non-resident units, other than current taxes on income, wealth, etc., social contributions and benefits, and social benefits in kind. They include transfers between levels of governments, between general government and foreign governments, and transfers to and from non-profit institutions. Other capital transfers consist of all capital transfers except capital taxes and investment grants. Examples include transfers from central government to units at lower levels of government; and legacies, large gifts and donations by households or enterprises to non-profit institutions intended to finance the purchase of fixed assets.

<sup>15</sup> According to the definition used in TOSSD, grants are “transfers in cash or in kind for which no legal debt is incurred by the recipient”.



19. It is therefore proposed to include a new category in the TOSSD classification of financial instruments to cover these types of expenditures:

- **Direct provider spending:** direct expenditures incurred by official entities other than through grants or subsidies.

#### Issues for discussion

- Do Task Force members agree with the proposal to include in the TOSSD taxonomy the following two new categories: “subsidies and similar transfers” and “direct provider spending”?
- What do Task Force members think of the relevance of the category “other current and capital transfers” for TOSSD?

#### IV. TRACKING CLIMATE MITIGATION AND ADAPTATION ACTIVITIES

20. There is currently no tool to separately identify climate mitigation and adaptation activities in TOSSD. A limited picture can be established through a selection of SDG targets:

- 2.4: By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that **strengthen capacity for adaptation to climate change**, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality.
- 11.b: By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, **mitigation and adaptation to climate change**, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels.
- 13.3: Improve education, awareness-raising and human and institutional capacity on **climate change mitigation, adaptation**, impact reduction and early warning.
- 13.a: Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of **meaningful mitigation actions** and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible.

21. It seems odd that TOSSD, which aims at tracking support for sustainable development, does not allow for easy identification of climate mitigation and adaptation activities. The transparency on these expenditures has become of greater importance following the decision to include in TOSSD a number of climate-related activities undertaken in the provider country (climate mitigation activities, R&D on climate mitigation and adaptation and, in principle, climate adaptation activities if it can be demonstrated to produce substantial benefits to TOSSD-eligible countries).

22. The Task Force is invited to reflect on possible ways to track climate-related activities in TOSSD. Given the cross-sectoral nature of these activities, it seems difficult to track them through the purpose codes. Creating modalities for climate expenditures would entail losing information on the type of support (project-type, technical co-operation, expenditures in the provider country, etc.). The most appropriate option would therefore seem to be the inclusion of some kind of flag in TOSSD to track climate-related



activities. The flag could be inspired by the CRS policy markers but take a simpler form, tracking if the project aims at contributing to climate mitigation and/or adaptation without differentiating between the significant and principal objectives.

#### Issues for discussion

- **Should TOSSD track climate-related activities? Would Task Force members support the creation of a simple flag for this purpose?**

## V. MODALITIES

23. At the 9th Task Force meeting, members agreed on the eligibility rules covering support to refugees and protected persons. TOSSD would be key in the context of the Global Compact on Refugees (GCR), in particular for the monitoring of its indicators<sup>16</sup> for which TOSSD is recognised as a data source. Table 2 below proposes sub-categories of support to refugees, asylum seekers and protected persons, directly corresponding to the GCR Indicators.

**Table 2. Proposal for complementing the modalities classification**

	H		Expenditures in the provider country <b>not included elsewhere</b>
EDIT		H01	Expenditures in the provider country <b>not included elsewhere</b>
NEW	I		Support to refugees, asylum seekers and protected persons
NEW		I01	Support to refugees, asylum seekers and protected persons in the provider country (up to 12 months of their stay)
NEW		I02	Support to refugees, asylum seekers and protected persons in the provider country (beyond the 12-month period and until the person that has sought asylum has the same rights and obligations as nationals or residents of that country)
NEW		I03	Support to refugees, asylum seekers and protected persons in other countries of asylum
NEW		I04	Support to refugees, asylum seekers and protected persons returning to their countries of origin, nationality or last habitual residence

24. The first two categories (I01 and I02) correspond to expenditures incurred in the provider country, category I03 corresponds to expenditures outside the provider country and expenditures in I04 can take place either in or outside the provider country<sup>17</sup>. To avoid overlap among categories that contain in-provider expenditures, a clarification in the category H01 has also been added.

#### Issues for discussion

- **Do Task Force members agree with the proposal in Table 2?**
- **As per previous Task Force decisions categories I01, I02 and I03 will be classified in Pillar II of TOSSD. Do Task Force members agree that category I04 should be classified in Pillar I if reporters can disaggregate data by country of resettlement of refugees?**

<sup>16</sup> See the Indicator Framework at <https://www.unhcr.org/events/conferences/5cf907854/indicator-framework-global-refugee-forum.html>

<sup>17</sup> For countries reporting in-donor refugee costs in ODA, category I01 corresponds to the sum of categories H02 to H05 in the types of aid classification in the CRS.