

## Issues arising from the TOSSD 2021 collection on 2020 data

### TOSSD Task Force Issues Paper<sup>1</sup> - Agenda item 2 16<sup>th</sup> meeting of the International TOSSD Task Force 5 April 2022

#### Background

1. In this paper, the Secretariat brings to the attention of the Task Force a number of concrete issues faced during the last TOSSD data reporting cycle and proposes solutions to improve the data collection this year. It also describes the steps taken to derive the TOSSD recipient perspective based on the raw data received from reporters.
2. The reporting issues cover various aspects: coverage and comparability of reporting (section I), quality of reporting (section II), technical issues (section III), gaps in TOSSD classifications (section IV) and issues in the application of the eligibility rules in Pillar II (section V).
3. The Secretariat has developed tools to support improvements in the data collection (a 'checklist' for reporters to use before sharing their data with the Secretariat, an indicative list of organisations that can be reported in TOSSD). It also proposes a number of adjustments to the classifications.
4. **Task Force members are invited to share their views on the reporting issues raised in this paper, on the tools that the Secretariat has developed as well as on the proposed adjustments to classifications.**

#### I. Coverage and comparability of reporting

5. Coverage of TOSSD reporting has various dimensions. This note only looks at three of them – the coverage in terms of reporters, types of activities and their basis of measurement (commitment versus disbursement).

##### Data providers

6. In 2021, the coverage of the TOSSD continued to expand with 98 providers having reported their data on 2020. These included 44 countries, the EU Institutions, 22 UN entities, 13 Multilateral Development Bank (MDBs) and regional development banks as well as 18 other multilateral organisations. Nine of these providers reported for the first time in 2021, namely the Black Sea Trade and Development Bank (BSTDB), Brazil, Central American Bank for Economic Integration (CABEI), Eurasian Fund for Stabilisation and Development (EFSD), Interpol, Thailand, United Nations Economic and Social Commission for Western Asia (UN ESCWA), United Nations Office of Counter-Terrorism (UNOCT) and World Trade Organisation - International Trade Centre (WTO – ITC). Moreover, 18 bilateral providers and 13 multilateral providers also shared data on the amounts mobilised from the

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<sup>1</sup> Drafted by the TOSSD Task Force Secretariat.

private sector. The Secretariat foresees continued engagement efforts on data reporting in collaboration with TOSSD Task Force members.

7. Some important data gaps still persisted in the 2021 data collection. For bilateral providers, these included the Czech Republic, Germany, Luxembourg and the Netherlands. As regards multilateral organisations, the World Bank Group (WBG) and the European Bank for Reconstruction and Development (EBRD) have not been, for the time being, in a position to include their data in TOSSD. As a temporary solution, estimations in an aggregate form on these data gaps were included in TOSSD online presentations using the OECD Creditor Reporting System (CRS) data. **The Secretariat will reach out to members with significant shareholding in the WBG and the EBRD to seek their strategic support, with a view to filling the data gaps for these institutions.**
8. In 2021, the TOSSD data coverage continued to increase in relation to outflows from non-core resources of multilateral organisations. To illustrate, as regards the MDBs and other international finance institutions, African Development Bank Group (AFDBG), Asian Development Bank (AsDB), Caribbean Development Bank (CDB), Central American Bank for Economic Integration (CABEI), Council of Europe Development Bank (CEB), Inter-American Development Bank Group (IADBG) and Nordic Development Fund (NDF) did not only report on the outflows from their core budgets but also the trust funds they administer. The AsDB also included non-core activities beyond the trust funds, such as projects under the Bank's implementation. Still, the Secretariat considers that further improvement can be achieved in the next data collection round, especially as regards funds and facilities, including those established to mobilised private finance, under administration of the European Union (EU) Institutions, the WBG and other MDBs. **The Secretariat foresees putting extra efforts in enhancing the TOSSD coverage as regards activities undertaken by such funds and facilities, both in terms of outflows and private finance mobilisation.**

#### Coverage of activities

9. Not all TOSSD reporters conducted a thorough and comprehensive exercise to collect data on activities undertaken in 2020 and 2021. For example, a number of DAC members reported in TOSSD the data they submit to the OECD CRS while others included in TOSSD numerous additional activities in support of sustainable development, including those falling under Pillar II. Differences in the coverage of activities were anticipated in the ignition phase of the TOSSD data collection and can be expected to gradually diminish over time. The review of the 2020 data suggest however two ways to improve comparability in the short term.
  - In order to promote **peer learning** among the Task Force and TOSSD reporters, France has proposed to share its experience and approach for collecting **TOSSD data for Pillar II** (green budget, R&D) in a session with interested reporters, that could be organised in the course of April. **Other reporters willing to share their experience in collecting TOSSD data during this session are welcome to contact the Secretariat.**
  - The Secretariat is in the process of compiling an **indicative list of multilateral organisations that can be reported in TOSSD** and will attach it to the Explanatory notes for TOSSD reporting. The list will be based on TOSSD data for 2019-20 and complement the one included in the TOSSD code list (see channel codes), e.g. by adding organisations that are not ODA-eligible. The Secretariat will include additional organisations going forward. **Reporters are invited to include contributions to these multilateral organisations in their TOSSD dataset.**

Basis for measurement: commitments versus disbursements

10. Although most providers reported their activities on both commitment and disbursement bases, this has proven rather challenging for nine multilateral organisations and four countries, mainly due to limited data availability and persisting confidentiality constraints. See Table 1.

- The European Investment Bank (EIB) could not report disbursement data on its Pillar II activities; for the time being only commitment data amounting to USD 22.1 billion were reported. Consequently, despite the wealth of information on these activities, the TOSSD Pillar II total – as a disbursement-based measure – does not include these amounts. France and Japan also reported some large transactions (e.g. export credits) on a commitment basis only.
- Conversely, Brazil, Chile, Costa Rica, Qatar and Gavi, the Vaccine Alliance only reported on their 2020 disbursements, with work on the commitment data postponed to future years. As TOSSD is a gross disbursement-based measure, partial reporting on commitments does not affect the TOSSD totals. However, commitments are shown in key TOSSD data presentations, in particular on [www.TOSSD.online](http://www.TOSSD.online) ([downloadable project-level data](#)).
- There are confidentiality restrictions related to disbursements by some MDBs, regional development banks and other international finance institutions. While some of these institutions were able to report disbursements in the form of aggregates by recipient and financial instrument [e.g. Islamic Development Bank Group (IsDBG), CDB and IDB Invest], some others did not report disbursements at all [e.g. Arab Bank for Economic Development in Africa (BADEA), Development Bank of Latin America (CAF) and Private Infrastructure Development Group (PIDG)]. Still, aggregate reporting by some institutions constituted an improvement compared to previous years (e.g. IDB Invest). **The Secretariat will continue its engagement efforts with the providers concerned to find ways to capture more detailed information while addressing their data sensitivity concerns.**

11. To avoid underestimating TOSSD totals in the case of organisations which, for the time being, only report data on their commitments, **a possible temporary solution could be to use the available commitment data as proxy for disbursements.** This would, however, require a robust methodological disclaimer to explain the approximation and why it is needed. Further limitations, such as possible double counting over time when the organisations in question switch to disbursement-based reporting, should also be explained. **The Task Force could discuss whether such estimates would support efforts to build and maintain transparency in the context of TOSSD flows to developing countries or would rather have the opposite effect.**

**Table 1. Basis of reporting: incomplete series in the 2020 TOSSD data set**

|  | Commitments | Disbursements        |
|--|-------------|----------------------|
| <b>Multilateral providers</b>                        |             |                      |
| Arab Bank for Economic Development in Africa (BADEA) | Complete    | None                 |
| Caribbean Development Bank (CDB)                     | Complete    | Aggregated           |
| Development Bank of Latin America (CAF)              | Complete    | None                 |
| European Investment Bank (EIB), Pillar II            | Complete    | None                 |
| Gavi, the Vaccine Alliance (Gavi)                    | None        | Complete             |
| Global Environment Facility (GEF)                    | Complete    | Partial reporting*   |
| IDB Invest   | Complete    | Aggregated           |
| Islamic Development Bank Group (IsDBG)               | Complete    | Aggregated, partial* |
| Private Infrastructure Development Group (PIDG)      | Complete    | None                 |
| <b>Bilateral providers</b>                           |             |                      |

|            |            |               |
|------------|------------|---------------|
| Costa Rica | None       | Complete      |
| Brazil     | None       | Complete      |
| Chile      | None       | Complete      |
| Indonesia  | Aggregated | Aggregated ** |
| Qatar      | None       | Complete      |

Notes: \* Reporting on GEF disbursements is requested from its implementing agencies, i.e. MDBs and UN entities. Concerning the IsDBG, aggregate disbursement data are only provided for the Bank's ordinary capital outflows while the reported commitments cover the whole IsDBG (i.e. IsDB ordinary capital, International Islamic Trade Finance Corporation, Islamic Corporation for the Development of the Private Sector and other).

\*\* Commitments were used as a proxy for disbursements.

## II. Quality of reporting

12. For the purpose of this paper, the Secretariat has assessed the quality of reporting on three key fields: SDG focus, pillar and concessionality.

Reporting on the SDG focus:

13. Overall, some progress has been made regarding SDG reporting during the second TOSSD data collection round. For 2020 data, a majority of providers improved the coverage of their SDG reporting compared to 2019 and, **in aggregate, 57% of flows now indicate an SDG focus (compared to 51% in 2019)**, however not necessarily at target level. For activities without SDG targets, the Secretariat has systematically asked reporters to include a justification, in line with the Reporting Instructions, that expressly indicates the commitment of the provider to the 2030 Agenda for Sustainable Development.<sup>2</sup> The activities should directly contribute to SDGs as this is an eligibility criterion for their inclusion in TOSSD.
14. Generally, reporters had removed non-sustainable activities upstream, meaning that often, the Secretariat did not have to suggest removing such activities upon reception of the TOSSD file.<sup>3</sup> TOSSD data for 2020 still include activities aiming at energy generation from fossil sources (USD 1.7 billion; 0.5% of TOSSD overall), in particular coal-fired electric power plants (purpose code 23320) and unspecified non-renewable energy generation (23310), for which reporters provided a specific explanation to justify their inclusion.<sup>4</sup> Similarly, USD 1.1 billion were reported in the coal, oil and gas and energy manufacturing sectors, primarily including fossil fuel extraction and processing.
15. Furthermore, reporters have expressed the need for support in assigning SDGs, and asked questions on the relevant SDG to assign to specific types of support (e.g. administrative costs, centralising the attribution of SDGs in the case of core contributions to multilateral institutions).
16. Given that sustainability (contribution to an SDG target) is a key eligibility criterion in TOSSD, it is critical that reporting on the SDG focus further improves. Too many gaps in SDG reporting could undermine the credibility of the TOSSD data. **The Task Force is invited to discuss the status of**

<sup>2</sup> For example: "Country X is adapting its reporting system to report against SDG targets. Country X is firmly committed to the 2030 Agenda for Sustainable Development, adopted by the United Nations."

<sup>3</sup> Sweden in particular removed a significant amount of administrative costs as they considered that the activities concerned could not be directly linked to the SDGs. The Task Force has however deemed administrative costs eligible in TOSSD, and not including them in TOSSD might complicate the analyses of data going forward and possibly lead to confusion (under-representation of flows in TOSSD vs CRS).

<sup>4</sup> For example: "Country Y confirms that the activity contributes to sustainable development. These tailor-made projects, which take individual circumstances into consideration, support an effective and feasible energy transition, for each developing country."

reporting on the SDG focus, as well as whether the justifications provided in certain cases are sufficient (see footnotes 2 and 4).

17. The Secretariat proposes two new tools to improve reporting going forward. See also agenda item 6 for additional guidance to further operationalise the definition of sustainable development for TOSSD reporters.
  - [Handbook for reporting the SDG focus of development co-operation activities](#) – reporters are invited to refer to this Handbook, to improve the coverage, the accuracy and the comparability of reporting on the SDG focus.
  - A digital tool powered by artificial intelligence to facilitate the SDG tagging on the basis of activity descriptions (under development).

#### Pillar attribution for regional activities

18. Given that the SDG indicator 17.3.1 will be based on TOSSD Pillar I (and mobilised private finance) solely, the classification of expenditures in Pillar I versus Pillar II has gained importance. In particular, the pillar attribution of regional expenditures needs special care. During the first round of data collection, when the cross-border characteristics of regional activities were not clear based on the project descriptions, or when it was not possible to determine precisely the flows to individual recipient countries (in the logic of the recipient perspective), reporters tended to classify the activities concerned under Pillar II. **This rule of practice could be changed by including these regional activities in Pillar I instead (assigning them the relevant regional recipient codes), in order not to underestimate TOSSD Pillar I.**<sup>5</sup>

#### Concessionality

19. Compared to the 2019 TOSSD data, reporting on the concessionality flag (applicable to loans only) has significantly improved. This was mainly thanks to additional effort made by TOSSD data providers in (re)calculating the concessionality levels using the TOSSD parameters (IMF unified discount rate of 5% with a concessionality threshold of 35%). To facilitate this process, the Secretariat assisted some reporters by providing a template developed specifically for this purpose. Still, two providers (Kuwait and the European Investment Bank) were unable to report on the concessionality item for loans committed in 2020. This is mainly due to the fact that the final terms and conditions – which are key inputs in the grant element calculations – are only contractually agreed upon when a first disbursement is made. Keeping in mind that TOSSD is a disbursement-based measure, lacking details on the concessionality of loan commitments has no impact on the TOSSD figures though. In 2020, 32% of loans were reported as concessional in TOSSD.
20. In the TOSSD framework, the concessionality flag is applicable to loans only, and not to other non-grant instruments such as equities or mezzanine finance. This leads to a slight inconsistency in the presentation of export credits, as direct loans are indeed presented as non-concessional, while no information on concessionality is shown for guaranteed export credits (as the concessionality flag does not apply to guarantees). **The Secretariat proposes harmonising the presentation of officially supported export credits and to show them all as non-concessional.**

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<sup>5</sup> As mentioned by some TOSSD reporters, the bulk of regional activities eligible to ODA will in any case translate into cross-border resource flows to recipient countries. See the material prepared for TOSSD seminars which includes examples of Pillar I and Pillar II regional activities.

### III. Technical issues

21. The issues encountered during this year's data collection can be categorised as technical issues and consistency issues.

- **Technical issues:** The combined CRS/TOSSD questionnaire has built-in formulas that create the TOSSD dataset from the activities reported to CRS and run certain basic quality controls in the created TOSSD dataset. These formulas check the content of TOSSD fields (i.e. that the codes reported indeed exist in TOSSD classifications). We have seen that when these TOSSD macros and checks are not run, the process of data uploading can be prolonged considerably due to various incoherencies that are caught by the system at later stages. Moreover, if text has been stored in cells where the system expects numbers (especially Section E), the macros may not function properly. Although rare, similar challenges of data upload originate from the use of sector/modality codes that are not valid in TOSSD, or the use of any other punctuation mark than ";" in the SDG focus field. Regarding sector codes, if multiple codes are reported, their number should not exceed 10 and their percentage shares should add up to 100% to avoid issues.

Fields in databases need to be precisely defined, and in practice, a size limit has been set in the Secretariat's internal TOSSD database for fields collecting free text (300 characters for project title, 8000 for project descriptions and 100 for channel name). **It is proposed to indicate these limits in the Reporting Instructions.** Taking into account pragmatic considerations, **it is also proposed to disseminate only the first 10 SDG targets (and/or goals) reported per activity.**

- **Analytical coherency issues** are those that could get past the uploading procedure but may lead to data quality issues and complicate the use of the data. A central element to watch for is the coherency between fields. Some of the principal coherency issues spotted during this year's data collection were:

**SDGs and Keywords:** When SDG 13 is reported, the use of climate keywords is warranted, and vice versa.

**Modality and Financial Instrument:** When either of the modalities G01 (Administrative costs not included elsewhere) or E02 (Imputed student costs) is reported, the use of the financial instrument code 2100 is warranted, as these activities fall under the direct provider spending category.

**Channel and Financial Instrument:** If an activity has a channel code that is under the 10000 parent channel code, the use of the financial instrument code 2100 is warranted, as this channel indicates that the activity is (in principle) directly implemented by the government.

**Modality and Pillar:** Activities assigned certain modalities (B02, E02, G01, I01, I02, I05) should be classified in Pillar II by default.

22. The Secretariat has developed a 'checklist' (see Annex 1) that indicates specific criteria that certain TOSSD reporting fields need to fulfil as well as some essential interlinkages between the codes assigned to different fields, for the sake of coherency. The checklist will be included in the Explanatory notes for TOSSD reporting. **TOSSD reporters are invited to use the checklist before submitting their data to the Secretariat.**

## IV. Classifications

23. In the course of the data collection, the Secretariat and reporters noted the need to modify and/or complement certain TOSSD classifications, in particular the recipient code for Pillar II expenditures, the modalities and the channel codes.

### Recipient code for Pillar 2

24. In TOSSD Pillar I, only cross-border resource flows to countries/regions included in the list of TOSSD-eligible recipients can be reported. When an activity involves cross-border flows to multiple regions, the code '998 - Developing countries, unspecified' is used. By extension, some reporters have used this code (and other recipient codes) also for activities reported in TOSSD Pillar II. However, the recipient coding in Pillar II raises several issues:

25. Pillar II captures contributions to global public goods and challenges, in particular through provider countries' domestic expenditures (the activity takes place in the provider country itself), through expenditures related to multilateral organisations' global functions (where there is no specific recipient) and through cross-border flows to countries not included in the list of TOSSD-eligible recipients. Examples given by reporters include domestic funding for COVID-19 R&D, global normative activities that benefit all countries and support to climate mitigation activities in non-TOSSD eligible countries. As noted by several reporters, it might conceptually not be appropriate to code these activities with "developing countries" as "recipients". **The suggestion below could be considered by the Task Force:**

- **Create a "global recipient code" (e.g. '999') to indicate that the geographical reach of the benefits is global rather than the country/region receiving the resources.**
- **Clarify that individual country codes are not applicable to Pillar II activities – while these activities convey substantial benefits to developing countries they are global in nature – and that the country in which the activity is taking place can be reported in the notes field.**

### Modalities for core contributions

26. In TOSSD, bilateral providers report the financing of activities they undertake directly with a recipient country or at the domestic level, while multilateral providers report on all their expenditures and outflows, regardless of whether these originate from their core or non-core resources. See Box 1.

### Box 1. Steps taken to derive the TOSSD recipient perspective based on the raw data received from reporters

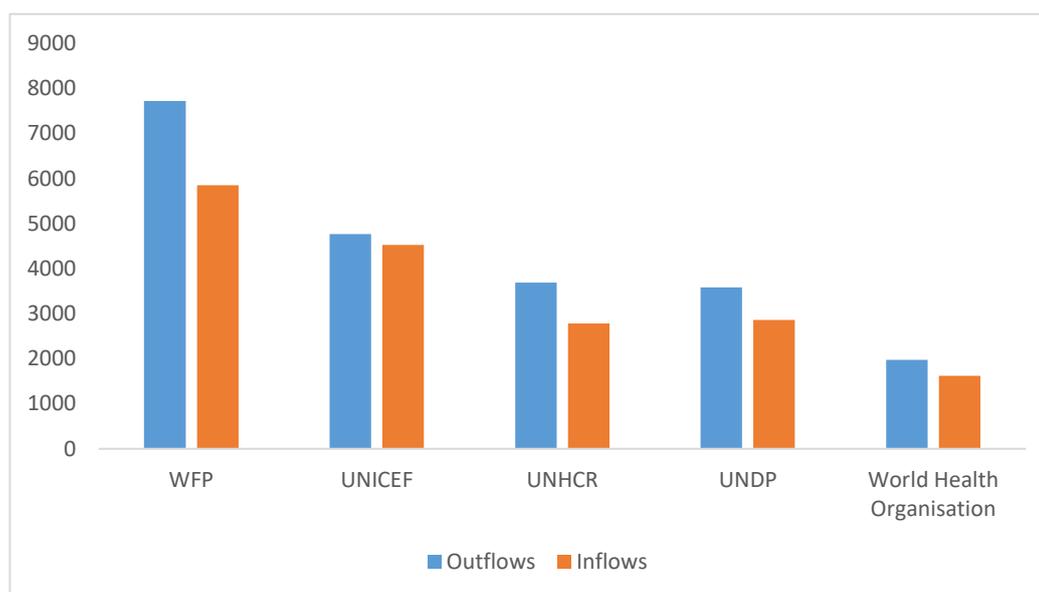
Once TOSSD data are uploaded, the system undertakes certain steps to avoid double-counting in the aggregate amounts for the recipient perspective. In cases where a given multilateral institution has reported TOSSD data, the inflows by bilateral providers to that institution are no longer reflected in TOSSD. The procedure to avoid double-counting consists in removing, from bilateral providers' reporting:

- core contributions to multilateral organisations, when multilateral organisations themselves report their outflows in TOSSD. In specific cases, this deletion also concerns transfers between multilateral organisations.
- non-core contributions channelled through the multilateral organisations that report their non-core outflows to TOSSD.

The above naturally leads to significant differences between the TOSSD amounts reported by bilateral providers (raw data) and the amounts ultimately shown for these providers in the recipient perspective. See Annex 2. The provider perspective for TOSSD is under development.

While multilateral organisations have been reporting their core outflows for decades in the CRS, the practice of collecting their non-core resources in the TOSSD framework is new, and has the objective to provide a more accurate picture of flows from a recipient perspective. The Secretariat has verified that the procedure in place to process the non-core resources in TOSSD produces the right results. Below is a chart that showcases the non-core resources reported by multilateral organisations (added to the recipient perspective) *versus* resources channelled through these organisations by bilateral providers (removed). The chart shows that the amounts added/removed are indeed of the same order of magnitude.

**Figure 1. Selected multilateral organisations' non-core outflows versus inflows, USD million**



The existence of such a procedure also highlights the importance of accurate channel code reporting, as these calculations depend on the nature and the channel of the flows. For example, if a contribution to a multilateral organisation is reported without the indication of the channel, there is a risk of double-counting as the procedure will not capture such a contribution.

27. There is currently no modality to identify core contributions to multilateral organisations, since these are in principle not reportable (to avoid double counting with the expenditures reported by the organisations themselves). However, in practice bilateral providers were asked to report their core contributions to multilateral organisations because (i) not all organisations report to TOSSD and therefore the core contributions can be added to the TOSSD data, provided they contribute to the SDGs, with no risk of double counting and (ii) the Secretariat uses these data for cross-checking

purposes. While this reporting arrangement was made informal to ensure the clarity of the TOSSD framework, the processing of TOSSD data would be greatly facilitated if the modality classification included a category for core contributions to multilateral organisations. Moreover, given the large number of multilateral entities, it seems unlikely that TOSSD will in the short or medium term cover outflows from all multilateral entities (e.g. UN peace operations). During the Task Force meeting in February 2022, a number of adjustments to the TOSSD classifications were proposed, to capture the modalities included in the South-South Co-operation conceptual framework (see [discussion paper](#)). Some members noted that some of these additional categories would also be useful for traditional providers. **Therefore, the Task Force is invited to consider adopting the modalities created in the context of the South-South Co-operation conceptual framework to capture core contributions to multilateral organisations, as shown below in Table 2.**

**Table 2. Proposed new modalities for capturing core contributions to multilateral organisations**

|             |   |   |
|-------------|---|---|
| <b>B02</b>  | <b>Core contributions to multilateral institutions</b>  | Contributions to the general budgets of multilateral institutions, including development banks, development funds, international development and humanitarian organisations. The recipient multilateral institution pools contributions so that they lose their identity and become an integral part of its financial assets.                                   |
| <b>B02a</b> | <b>Assessed contributions to multilateral institutions</b>  | Fixed contributions calculated based on agreed formula that members of multilateral institutions commit to when joining an institution.   |
| <b>B02b</b> | <b>Voluntary core contributions to multilateral institutions</b>  | Voluntary unearmarked contributions to the general budgets of multilateral institutions.  |
| <b>B03</b>  | <b>Contributions to specific-purpose programmes and funds managed by implementing partners (excluding self-benefit)</b> | Contributions earmarked by the provider country, with a specific sectoral, thematic or geographical focus. It includes contributions to projects, programmes and funds managed by multilateral institutions e.g. multi-donor and single donor trust funds, as well as some UN pooled funds and Financial Intermediary Funds, excluding self-benefit activities. |

28. Similarly, it would be useful to introduce a modality for capturing core contributions to non-governmental organisations, as it is not planned to seek reporting by these private organisations in the TOSSD framework. **The Task Force is invited to consider creating the new modality below.**

***Core support to NGOs, other private bodies, PPPs and research institutes: Funds are paid over to NGOs (local, national and international) for use at the latter's discretion, and contribute to programmes and activities which NGOs have developed themselves, and which they implement on their own authority and responsibility. Core contributions to PPPs, funds paid over to foundations (e.g. philanthropic foundations), and contributions to research institutes (public and private) are also recorded here.***

#### Modality for research and development (R&D)

29. Two issues currently hamper a comprehensive and granular tracking of R&D activities in TOSSD:

- First, the TOSSD taxonomies developed so far do not allow to identify the totality of potentially reportable R&D activities. Although the current sector classification includes a large spectrum of R&D fields<sup>6</sup>, several research areas that are reportable in TOSSD are not separately identified (e.g. research in transportation or in social sciences). In order to temporarily address this issue in the 2020 data collection the Secretariat recommended the use of the modality 'D02 - Other technical co-operation' which covers research. However, this modality covers also other types

<sup>6</sup> The R&D sectors currently covered in the sector classification include: educational research, medical research, research for prevention and control of NCDs, energy research, agricultural research, forestry research, fishery research, technological research and development, environmental research, research/scientific institutions.

of technical co-operation and does not allow to accurately isolate R&D projects. Therefore, a new modality identifying R&D activities only may be preferable.

- In addition, the 2020 data collection showed that reporters can face a dilemma when attributing their R&D activities to specific sectors: should they indicate the corresponding R&D code (e.g. 'medical research' or 'energy research') or rather the sector to which the research aims to contribute (e.g. 'COVID-19 control' or 'Solar energy'). A new modality on R&D could allow at the same time to inform the research character of the activity and indicate a very granular research sector (potentially any code included in the list of TOSSD sectors).

**30. Therefore, in order to (i) be able to identify all R&D activities and (ii) allow a very granular sector coding for R&D activities, it is proposed to create a new modality as follows:**

***Research and Development R&D:*** *R&D is defined as research and experimental development comprising creative and systematic work undertaken in order to increase the stock of knowledge – including knowledge of humankind, culture and society – and to devise new applications of available knowledge.<sup>7</sup>*

Channel code for non-core resources

31. The TOSSD channel codes are derived from those used in the CRS which were developed primarily to cover ODA-eligible international organisations. The 2020 data collection revealed that some of the existing channels of delivery were too restrictive to cover all the resources reportable in TOSSD. In particular, some channels cover specific funding windows that are limited to either core resources or ODA-eligible activities and thus exclude some TOSSD-eligible activities. To address this issue, it is proposed to either amend the current channel name or create a new channel, see proposal below in Table 3. **The Task Force is invited to consider amending the TOSSD list of channels of delivery, as described in Table 3 below.**

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<sup>7</sup> The definition is taken from the Frascati Manual (available at <http://www.oecd.org/sti/frascati-manual-2015-9789264239012-en.htm>) and is already used in the TOSSD eligibility rules on R&D (See Annex E of the [TOSSD Reporting Instructions](#))

# TOSSD

Total Official Support for Sustainable Development



**Table 3. Proposed amendments to the list of channels of delivery**

| Organisation  | Channel Parent Category | Channel ID | Acronym  | Channel name   | Comment  | Proposal   |
|---|-------------------------|------------|----------|--|--|--|
| <b>African Union</b>  | 47000                   | 47005      | AU       | African Union (excluding peacekeeping facilities)  | The current channel name is too restrictive and does not allow reporting some TOSSD-eligible activities not eligible to ODA. | Replace channel name with 'African Union'  |
| <b>Asia-Pacific Economic Cooperation Support Fund</b>         | 47000                   | 47109      | APEC ASF | Asia-Pacific Economic Cooperation Support Fund (except contributions tied to counter-terrorism activities)                         | The current channel name is too restrictive and does not allow reporting some TOSSD-eligible activities not eligible to ODA. | Replace channel name with 'Asia-Pacific Economic Cooperation Support Fund'         |
| <b>Commonwealth Secretariat</b>                               | 47000                   | 47132      |          | Commonwealth Secretariat (ODA-eligible contributions only)   | The current channel name is too restrictive and does not allow reporting some TOSSD-eligible activities not eligible to ODA. | Replace channel name with 'Commonwealth Secretariat'                               |
| <b>Organisation for Economic Co-operation and Development</b> | 47000                   | 47080      | OECD     | Organisation for Economic Co-operation and Development (Contributions to special funds for Technical Co-operation Activities Only) | The current channel name is too restrictive and does not allow reporting some TOSSD-eligible activities not eligible to ODA. | Replace channel name with 'Organisation for Economic Co-operation and Development' |
| <b>International Maritime Organisation</b>                    | 41100                   | 41145      | IMO-TCF  | International Maritime Organization - Technical Co-operation Fund  | The current channel name is too restrictive and does not allow reporting some TOSSD-eligible activities not eligible to ODA. | Add a channel code for 'International Maritime Organisation'                       |
| <b>World Trade Organisation</b>                               | 41100                   | 45002      | WTO-ACWL | World Trade Organisation - Advisory Centre on WTO Law  | The current channels refer to specific WTO windows and are too restrictive to  | Add a channel code for 'World Trade Organisation'                                  |

|   |       |       |               |   |  |  |
|---|-------|-------|---------------|---|--|--|
|   | 41100 | 45003 | WTO-DDAGTF    | World Trade Organisation - Doha Development Agenda Global Trust Fund                  | allow reporting some TOSSD-eligible activities not eligible to ODA.  |  |
| <b>International Atomic Energy Agency</b> | 41300 | 41312 | IAEA-Assessed | International Atomic Energy Agency - assessed contributions                           | The current channel name is too restrictive and does not allow reporting tracking non-core resources..                       | Add a channel code for 'International Atomic Energy Agency - non-core' |
|   | 41100 | 41107 | IAEA-TCF      | International Atomic Energy Agency (Contributions to Technical Cooperation Fund Only) |  |  |
| <b>International Labour Organisation</b>  | 41100 | 41144 | ILO-RBSA      | International Labour Organisation - Regular Budget Supplementary Account              | The current channel name is too restrictive and does not allow reporting tracking non-core resources..                       | Add a channel code for International Labour Organisation - non-core'   |
|   | 41300 | 41302 | ILO-Assessed  | International Labour Organisation - Assessed Contributions                            |  |  |
| <b>World Health Organisation</b>          | 41300 | 41307 | WHO-Assessed  | World Health Organisation - assessed contributions                                    | The current channel name is too restrictive and does not allow reporting some TOSSD-eligible activities not eligible to ODA. | Add a channel code for 'World Health Organisation - non-core'          |
|   | 41100 | 41143 | WHO-CVCA      | World Health Organisation - core voluntary contributions account                      |  |  |



## VI. Issues in applying the eligibility rules in pillar II

32. The 2020 data collection revealed two main issues in the application of TOSSD pillar II eligibility criteria:

- Application of the general TOSSD pillar II eligibility rules in areas that are currently not specifically addressed in Annex E of the TOSSD Reporting Instructions on ‘the eligibility of specific themes in the SDG framework’.
- Difficulty for reporters and for the Secretariat to verify the eligibility of R&D activities.

### Applying the general TOSSD pillar II eligibility criteria

33. The general TOSSD pillar II eligibility rules state that ‘for including an activity in TOSSD pillar II, it needs to:

- Provide substantial benefits to TOSSD-eligible countries or their populations, and/or
- Be implemented in direct co-operation with TOSSD-eligible countries, or private or public institutions from these countries, as a means for ensuring the benefit to TOSSD-eligible countries or their populations.’

34. These high-level criteria, in particular the criterion of ‘substantial benefits’, leave some room for interpretation and personal judgement. In order to provide clarifications on what is eligible and create a common understanding of the scope of the TOSSD measure, in particular in pillar II, more detailed eligibility rules were developed on specific themes in Annex E of the TOSSD Reporting Instructions. However, providers also report pillar II activities beyond these themes. In these cases, the interpretation and judgement can differ between the reporter and the Secretariat, or between two reporters. **The Task Force is invited to review the following activities and whether they can be generally considered as generating substantial benefits to developing countries.**

- Support to biodiversity in the provider country.
- Activities with the IMF, e.g. use of quota resources.
- Cultural activities at a global level, e.g. when a provider country supports its own diaspora in the area of culture.
- Funding for domestic public health agencies.
- Trainings for consular officials responsible for issuing visas in third countries.
- Master programme in the provider country that may include foreign students.
- Large projects with only a small component that benefits one TOSSD-eligible country.

35. The TOSSD Reporting Instructions state that the TOSSD framework ‘is designed to provide a coherent, comparable and unified system for tracking resources for sustainable development’.<sup>8</sup> However, the lack of concrete TOSSD eligibility criteria still in many areas hampers the comparability of TOSSD data. In addition, at the December 2021 Task Force meeting members argued ‘for keeping the definition of TOSSD Pillar II tight’.

36. The question then is how should the Secretariat treat Pillar II activities reported in areas not yet addressed in the Reporting Instructions. So far the Secretariat has been relatively loose in order to allow the collection of data that could feed Task Force discussions, although in some cases it challenged the inclusion of the activity. However, the Secretariat is not in a position to assert eligibility if the criteria are too general. There is a need to have a systematic approach to make the TOSSD data coherent and comparable. **The Task Force is invited to reflect on the following ways forward:**

- **Should activities reported in Pillar II be limited to the themes specifically addressed in the TOSSD Reporting Instructions (e.g. in Annex E or in the definition of co-operation modalities)?**
- **Should the Secretariat accept all Pillar II activities considered eligible by the reporter, even those that go beyond the themes included in Annex E? If so, should metadata on such activities be included in the online database?**
- **A third possibility could be to allow the reporting in Pillar II of activities not yet addressed in the TOSSD Reporting Instructions, but only for the Task Force internal discussions and analytical purposes. These activities could be separately identified in the Notes or Keyword field. The Secretariat could prepare an annual report on these activities, on the basis of which the Task Force could discuss whether or not they should be included in TOSSD.**

#### Application of the TOSSD R&D criteria

37. In order to operationalise the general TOSSD-eligibility criteria in the area of R&D funding, more detailed eligibility criteria were developed in Annex E of the TOSSD Reporting Instructions. The TOSSD pilot study on health discusses some of the conceptual issues with the current criteria, in particular with the assumption that they ensure there is a substantial benefit to developing countries.<sup>9</sup>

38. However, the second TOSSD data collection confirmed that the application of some of these criteria is resource-intensive and not always possible (neither for reporters nor the Secretariat). This is in particular the case for criterion ‘c)’ which applies to R&D projects aimed at developing new products or technologies. Criterion ‘c)’ aims to reflect the ‘substantial benefit’ to developing countries through conditions ensuring that the technology will be either in the public domain or accessible at affordable prices in developing countries. There are several reasons for this:

- Some of the qualifications included in the TOSSD R&D instructions, for example ‘experimental development’, ‘expected to be put in the public domain’, ‘non-exclusive licencing’, etc. are not tracked in funders’ internal systems. Funders do not generally have policies on access to health technologies, and when they do, these policies are not necessarily tracked in their systems at project-level. This means that providers are currently not able to apply criterion ‘c)’ on their data and, as a result, those who report on R&D funding either focus the reporting on basic research or

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<sup>8</sup> See paragraph 2 in the Preamble of the TOSSD Reporting Instructions <https://www.tossd.org/docs/reporting-instructions.pdf>

<sup>9</sup> See the TOSSD pilot study on [‘TOSSD - Tracking global health expenditure in support of the SDGs’](#)

report on all their projects, including product development, but with no filter based on criterion 'c'.

- The Secretariat does not have the capacity to verify criterion 'c)': information and data reported in TOSSD do not allow to verify whether criterion 'c)' is met. In the 2020 reporting on 2019 data, the Secretariat allocated considerable resources to search for additional publicly-available information that could allow the screening of R&D projects reported by the EU<sup>10</sup> against criterion 'c)'; however, this exercise showed that data are not always available, and when they are, the information is generally too brief to adequately and reliably classify the R&D project according to the current TOSSD criteria. To illustrate this challenge: out of EUR 1 billion reported by the EU in health research, the Secretariat could flag EUR 90 million as focussed on accessibility and affordability. Given these results and the inability of the Secretariat to repeat the exercise for all reporters and to ensure the timeliness of the feedback provided to reporters, the Secretariat decided to not verify criterion 'c)' in the reporting on 2020 data.<sup>11</sup>

39. This means that the criterion that was chosen to operationalise the 'substantial benefit' is not sufficiently operational at this stage, in the case of new products or technologies. It should be noted that, in the case of R&D of 'new knowledge', the Secretariat was indeed able to confirm with reporters (France, Poland and Sweden) the compliance of the research institutions concerned with the open-access criterion 'b)'.

40. **Task Force members are invited to provide their feedback on the application of the TOSSD R&D criteria, in particular criterion 'c)', and discuss how to address the practical challenges in applying this criterion.** The TOSSD health pilot provides a broader discussion on the relevance and applicability of criterion c).<sup>12</sup> The results of the pilot in the areas of R&D funding will be presented at the next Task Force meeting.

#### Issues for discussion

- **Task Force members are invited to share their views on the tools developed by the Secretariat to improve reporting:**
  - Peer learning session on Pillar II data collection with interested Task Force members.
  - Indicative list of multilateral organisations that can be reported in TOSSD.
  - Reporting checklist.
  - SDG Handbook.
- **Task Force members are invited to share their views on the proposed amendments in the TOSSD classifications:**
  - Recipient code for Pillar II expenditures.
  - Channel codes.
  - New modalities for core contributions and Research and development.
- **Task Force members are invited to share their views on the recommendation to change the reporting practice in the areas below:**
  - Pillar attribution for regional activities.
  - Using commitment data as proxy for disbursements when the latter are temporarily not available.
  - Present officially-supported export credits (both direct credits and guaranteed loans) as non-concessional.
- **Task Force members are invited to share their views on how to address the practical challenges in applying the eligibility criteria for Pillar II and Research and development, and on the proposed ways forward.**

<sup>10</sup> The EU did a very comprehensive reporting exercise covering a large volume of R&D funding.

<sup>11</sup> However, Japan was able to confirm the compliance of its R&D activities with criterion 'c)'.

<sup>12</sup> See in particular section 4.3.4 and 4.3.5 and 4.3.6 of [TOSSD health pilot study](#).

## Annex 1. Checklist for TOSSD reporters

### General

Please run the Macros and the Checks, do not type text in cells where a number is expected (i.e. section E.)

1. Reporting year
2. Provider country/institution
3. Provider agency
4. Provider project number
5. TOSSD ID Number

Please make sure that all TOSSD ID Numbers are unique.

### 6. TOSSD recipient

#### 7. Project title

Maximum field length = 300 characters. Please consider editing if source data > 300 characters.

### 8. Description

Maximum field length = 8000 characters. Please consider editing if source data > 8000 characters.

### 9. External link

#### 10a. SDG focus

For activities marked with more than 10 SDGs, only the first 10 will be displayed. The rest will be recorded in the note field. [tbc]

Please make sure the SDGs are separated by “;” and not by any other punctuation mark.

Please find below a chart of interlinkages between sector codes and SDGs.

**Table 1 - Main interlinkages between SDGs and sectors (SDG Handbook)**

| Sector   | DAC Codes | Related SDGs & Targets                  | Strength                     |
|--|-----------|---|------------------------------|
| Education  | 110 - 114 | SDG 1 (1.a, 1.4, 1.5), SDG 4, SDG       | Medium,                      |
| Health   | 120 - 123 | SDG 1 (1.a, 1.4, 1.5), SDG 3, SDG       | Medium,                      |
| Population Policies/Programmes & Reproductive Health | 130       | SDG 3 and SDG 5                         | Strong                       |
| Water Supply & Sanitation                            | 140       | SDG 1 (1.a, 1.4, 1.5), SDG 6, SDG       | Strong                       |
| Government & Civil Society                           | 150 - 151 | SDG 1, SDG 5, SDG 10, SDG 16 and others | Mild, Medium, , Mild, Strong |
| Conflict, Peace & Security                           | 152       | SDG 16.1, 16.2                          | Strong                       |
| Other Social Infrastructure & Services               | 160       | SDG 1, SDG 10, SDG 11 and others        | Medium                       |
| Transport & Storage                                  | 210       | SDG 9, SDG 11.2 and others              | Mild                         |
| Communications                                       | 220       | SDG 9.c., SDG 17.8, many others         | Strong, Mild                 |
| Energy   | 230 - 236 | SDG 7 (all), SDG 13 (232 Renewable      | Strong                       |
| Banking & Financial Services                         | 240       | SDG 1, 8.10, 9.3, 10.5 and others       | Medium                       |
| Business & Other Services                            | 250       | SDG 1, SDG 8, SDG 9 and others          | Mild                         |
| Agriculture, Forestry, Fishing                       | 310 - 313 | SDG 2 and SDG 1, SDG 8, SDG 12,         | Strong, Mild                 |

|  |           |  |                         |
|--|-----------|--|-------------------------|
| Industry, Mining, Construction         | 320 - 323 | SDG 1, SDG 8, SDG 9, SDG 12 and                | Mild                    |
| Trade Policies & Regulations           | 331       | SDG 10.a, 17.10, 17.11, 17.12<br>SDG 1, SDG, 8 | Strong<br>Mild          |
| Tourism                                | 332       | SDG 1, SDG 8.9 and others                      | Mild, Strong            |
| General Environment Protection         | 410       | SDG 11.3 and 11.6; SDG 12; SDGs<br>13 - 15     | Medium, Mild,<br>Strong |
| Other Multisector                      | 430       | SDG 1 and others                               | Mild                    |
| General Budget Support                 | 510       | SDG 16.6, SDG 17.2 and case by                 | Mild                    |
| Development Food Assistance            | 520       | SDG 2.1 and 2.2                                | Strong                  |
| Other Commodity Assistance             | 530       | Many   |                         |
| Action Relating to Debt                | 600       | SDG 17.4                                       | Strong                  |
| Emergency Response                     | 720       | SDG 1.5 <i>if</i> no project-related SDG is    | Mild                    |
| Reconstruction Relief & Rehabilitation | 730       | SDG 1.5 <i>if</i> no project-related SDG is    | Mild                    |
| Disaster Prevention & Preparedness     | 740       | SDG 3 or 11.5                                  | Mild, Strong            |
| Administrative Costs of Donors         | 910       | SDG 17.2 <i>if</i> no project-related SDG      | Mild                    |
| Refugees in Donor Countries            | 930       | SDG 10.7, others                               | Medium                  |
| Unallocated / Unspecified              | 998       | SDG 17.16 and 17.17                            | Mild                    |

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

**Table 2 - Reported SDG Focus of Outflows from Multilateral Institutions (2019)**

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

Further information on the correspondences between SDGs, sector codes and policy markers can be found in the [SDG Handbook](#).

**\*SDG goal level explanation**

If the field '10a.SDG focus' does not include any target level SDGs for an activity, please add a justification in the note field, an example of which can be found here:

[Reporting Instructions](#), para 49

## **10b. Keywords**

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

## **11.Sector**

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

Please use the purpose codes 1513010\* (Fight against transnational organised crime), 1513020\* (Countering violent extremism), 1513030\* (Cyber security), 1516010\* (Transitional justice), 1516020\* (International criminal justice), 1520010\* (Disarmament of Weapons of Mass Destruction (WMD)), 1520020\* (Prevention of Violent Extremism) where relevant.

Please use the purpose code 12310 (NCDs control, general) when the research relates to a non-communicable disease.

## **12.Channelcode**

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

## **13.Channel name**

Maximum field length = 100 characters. Please consider editing if source data > 100 characters.

## **14.Modality**

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

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

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

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

**H00:** Expenditures in the provider country, please note that in general, most TOSSD Pillar '2' activities fall under this category.

## **15.Financial instrument**

Please use the code **2100** for activities where '14.Modality' is **G01** or **E02**. Please also use this code in case the project is directly implemented by the provider government.

## **16.Financing arrangement**

For transactions with amounts mobilised please assign **FA01** (Blended finance).

For export credits, assign **FA04** (Export credit).

## **17.Framework of collaboration**

### **18.TOSSD pillar**

For modalities **A00, E01, I03, I04** and **F0x**, please assign TOSSD pillar '1'.

For modalities **B02, E02, G01, I01, I02, I05** and **H00**, please assign TOSSD pillar '2'.

Activities under modalities **D01** and **D02** generally fall under TOSSD pillar '1' (except when donor experts are assigned to work for multilateral organisations, in which case pillar '2' is more appropriate).

Activities under modality **C01** with a specific recipient code will generally be assigned TOSSD pillar '1'.

For modality **C01** with a regional or global recipient code, please check whether the project involves flows to multiple countries (assign TOSSD pillar '1') or relates to a regional/global project implemented at the level of a global or regional institution with no direct resource transfer to individual countries (assign TOSSD pillar '2').

Activities assigned financial instruments **510** and **520** (Equities) will generally fall under TOSSD pillar '1'.

**19.Currency**

**20.Amount committed (thousand)**

**21.Amount disbursed (thousand)**

**22.Reflows to the provider (thousand)**

Please indicate reflows as positive numbers.

**23.Amount mobilised (thousand)**

**24.Salary cost (thousand)**

Please make sure that the salary cost reported is not excluded from the amount disbursed but is indicated as the salary cost share of the disbursement.

Please indicate the salary cost in the currency of the provider.

**25.Concessional**

Concessional loans convey a grant element of at least 35%, currently 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. To calculate the grant element of a loan, please use this link: <https://www.imf.org/external/np/pdr/conc/calculator/>

**26.Maturity (in months)**

**27.Leveraging mechanism**

**28.Origin of the funds mobilised**

*For reference: category of flows*

**Notes**

Maximum field length = 4000 characters. Please consider editing if source data > 4000 characters.

## Annex 2. TOSSD raw data and recipient perspective by provider, 2020 data

| TOSSD Provider       | Raw<br>USD million | Recipient<br>USD million |
|----------------------|--------------------|--------------------------|
| Australia            | 3127               | 2393                     |
| Austria              | 1620               | 862                      |
| Azerbaijan           | 27                 | 14                       |
| Belgium              | 2396               | 1208                     |
| Brazil               | 35                 | 33                       |
| Canada               | 7837               | 5185                     |
| Chile                | 3                  | 3                        |
| Costa Rica           | 67                 | 67                       |
| Croatia              | 78                 | 22                       |
| Cyprus               | 20                 | 7                        |
| Denmark              | 4063               | 2692                     |
| Estonia              | 50                 | 20                       |
| Finland              | 1427               | 743                      |
| France               | 34199              | 28885                    |
| Greece               | 325                | 117                      |
| Hungary              | 419                | 218                      |
| Iceland              | 59                 | 44                       |
| Indonesia            | 0                  | 0                        |
| Ireland              | 988                | 492                      |
| Italy                | 4917               | 2951                     |
| Japan                | 20748              | 17088                    |
| Kazakhstan           | 41                 | 37                       |
| Korea                | 5071               | 4401                     |
| Kuwait               | 789                | 752                      |
| Latvia               | 41                 | 7                        |
| Lithuania            | 75                 | 16                       |
| New Zealand          | 550                | 456                      |
| Nigeria              | 7                  | 7                        |
| Norway               | 4486               | 2823                     |
| Poland               | 932                | 353                      |
| Portugal             | 488                | 258                      |
| Qatar                | 817                | 740                      |
| Romania              | 314                | 87                       |
| Saudi Arabia         | 2287               | 2060                     |
| Slovak Republic      | 141                | 45                       |
| Slovenia             | 96                 | 62                       |
| Spain                | 3103               | 1330                     |
| Sweden               | 6088               | 3043                     |
| Switzerland          | 4640               | 3633                     |
| Thailand             | 25                 | 25                       |
| Turkey               | 8198               | 8144                     |
| United Arab Emirates | 1920               | 1847                     |
| United Kingdom       | 18533              | 10329                    |
| United States        | 38054              | 27754                    |