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Agenda Item 3. Experience in TOSSD reporting on 2022 activities

[Draft for discussion]

This document is submitted for discussion under item 3 of the Agenda.

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EXPERIENCE IN TOSSD REPORTING ON 2022 ACTIVITIES

I. Background

- This paper invites the participants of the IFT General Assembly to exchange experiences from the 2022 TOSSD reporting cycle (data collected in 2023 on 2022 activities). It draws attention to a number of areas where data collection could be improved in the coming year and updates the IFT on progress made in relation to the reporting issues identified last year (see here). The paper covers various aspects of TOSSD reporting: coverage and comparability of reporting (section II), quality of reporting on sustainability (section III), classifications (section IV) and an update on the publication of TOSSD data from the provider perspective (section V).
- 2. Participants in the General Assembly are invited to share their views on the reporting aspects raised in this paper (see Box 'For discussion' on page 14).

II. Coverage and comparability of reporting

3. The coverage of TOSSD reporting has several dimensions. This paper only looks at two of them – namely, the coverage in terms of number of reporters and types of activities, and it also takes stock of the metadata collected from reporters over the past year.

A. Data Reporters

- 4. The coverage of TOSSD continued to expand with 121 providers having reported their data on 2022 flows. These include 59 bilateral providers including 18 South-South Co-operation providers and 62 multilateral providers including UN entities and Multilateral Development Banks (MDBs). Managing the data collection from such a broad range of reporters, while engaging with potential new data reporters and providing continuous support to existing reporters, requires sustained efforts on the Secretariat's side.
- 5. **14 providers submitted TOSSD data for the first time in 2023**: Asian Forest Cooperation Organisation (AFoCO), Bulgaria, the Consortium of International Agricultural Research Centers (CGIAR), Czechia, Dominican Republic, Ecuador, IMF Resilience and Sustainability Trust (IMF-RST), International Centre for Genetic Engineering and Biotechnology (ICGEB, reported 2021-22 flows), Israel, the Organisation of American States, Palestinian International Cooperation Agency (PICA, 2019-22 flows), UN Development Coordination Office (UNDCO, 2019-22 flows), Uruguay and the World Organisation on Animal Health (WOAH). In addition, Germany provided data for the purposes of the SDG 17.3.1. indicator reporting.
- 6. Among TOSSD reporters, 18 bilateral providers and 13 multilateral institutions have also shared data on the amounts mobilised from the private sector.



- 7. Nevertheless, some important data gaps persist. For bilateral providers, these relate to Luxembourg, the Netherlands and several major SSC providers, e.g. China and India. As regards multilateral providers, the World Bank Group (WBG) and the European Bank for Reconstruction and Development (EBRD) still do not submit their data to TOSSD. As a temporary solution, and as previously explained, estimations in an aggregate form on these data gaps were included in TOSSD online presentations using the OECD Creditor Reporting System (CRS) data.
- 8. Five providers that have previously reported to TOSSD did not submit data for 2022 due to internal process or capacity issues: the New Development Bank, the International Investment Bank, Nigeria, the UN Office of Counter-Terrorism and the United Nations Office for Disarmament Affairs. Moreover, while the European Investment Bank (EIB) was able to provide comprehensive data on mobilised private finance for 2022 and fill the data gap for 2021, it could only provide proxy data on its Pillar I activities.¹

B. Coverage of activities

- 9. While progress has been achieved in comparison to 2021 data, there is still room for improvement when it comes to the comprehensiveness of providers' reporting on TOSSD.
- 10. Several DAC members and other bilateral providers limited their TOSSD reporting to the data already submitted to the OECD CRS while others included a wide range of additional activities in support of sustainable development, including those falling under Pillar II. Differences in the coverage of activities across providers are expected to diminish going forward. See Box 1 below for highlights on initiatives taken by the Secretariat to improve the coverage.
 - DAC providers reported nearly 50 000 additional² activities in TOSSD (USD 44 billion), 95% of which under Pillar II (USD 42 billion). The largest volumes were reported by France, the EU Institutions, the United States, Canada and Switzerland. TOSSD additional activities concentrated in the sectors of renewable energy (research, technology innovation, demand-side efficiency), research (e.g. medical, environmental) and migration-related activities such as expenses related to refugees and asylum seekers in provider countries.
 - 17 providers beyond the DAC reported 740 additional activities in TOSSD (up from 372 activities in 2021) (USD 413 million, up from 342 million in 2021), 672 of which under Pillar II (USD 405 million). Qatar reported 123 additional activities under Pillar II, mostly concerning research activities of Qatari universities and research institutes. Kazakhstan and Romania reported 76 and 73 additional activities, respectively, mostly core contributions to multilateral organisations that are not considered as ODA-eligible and technical contributions in meetings of such institutions. Additional TOSSD activities reported by other ODA providers beyond the DAC mostly related to contributions to tackle global challenges, such as migration, environmental sustainability, biodiversity and human rights (pillar II).

¹ Work is on-going to fill in the data gaps.

² Additional in comparison with their reporting to the CRS.



- The coverage of activities in several Southern providers' TOSSD reports was outstanding in the 2022 data collection round. Chile and Peru expanded the scope of their reporting, with increases in both the number of activities and the total disbursements. Thailand substantially expanded its reporting, complementing the detailed data on its loans with activity-level data on grants and contributions to the multilateral system. Indonesia resumed reporting to TOSSD after one year. Brazil continued providing a comprehensive report, from around 60 national and subnational entities. Several SSC providers have included pillar II activities in their report as well. TOSSD continued its consolidation in Latin America, with 8 SSC providers from that region reporting to TOSSD.
- 11. Among the 28 UN entities that have reported to TOSSD over 2019-22, 26 have submitted data on their 2022 flows. Twenty of these entities include, in their TOSSD submissions, activities financed with non-core contributions, providing additional transparency on the use of such funds. The quality of reporting is generally improving, with better qualitative information and increased reporting against the SDG targets. The 8 MDBs that reported TOSSD data in the past in relation to the MDB-administered trust funds continued doing so for 2022 data.
- 12. As an outcome of the discussions at the 17thmeeting of the International TOSSD Task Force in July 2022, reporters could also include in TOSSD their support to Chile, Cook Islands, Seychelles and Uruguay which have been removed from the DAC List of ODA Recipients after 2015 but are TOSSD recipients.³ Overall, 34 providers reported support to these four recipients. In volume terms, these activities added up to USD 2.7 billion on a commitment basis and USD 1.7 billion on a gross disbursement basis, with Chile and Uruguay accounting for more than 95% of those disbursements.

C. Metadata

13. The TOSSD metadata include specificities of each provider's reporting, such as the starting date for reporting to TOSSD, comments on the coverage (pillar I, pillar II), on the basis for measurement (e.g. some providers only report commitments while others only report disbursements), on the level of aggregation in data dissemination (including for mobilisation), and on sustainability (including the SDG focus and the provision of information on the Environmental and Social Safeguards – ESS). The metadata are included in the Provider Perspective file (see section V) for providers that have requested its publication. The metadata are also published, for all TOSSD providers, in the "about the data" section of the TOSSD website (see www.tossd.org/docs/metadata.xlsm).

³ Discussions on the updating of the list of TOSSD recipients are ongoing. See action points of the meeting of the IFT Interim Governing Body https://www.tossd.org/docs/Action%20points IFT Interim Governing Body 202402.pdf (item 6.a).



Box 1. Initiatives taken in 2023 to improve the coverage of TOSSD

Capacity building seminars

The Secretariat organised several targeted seminars aimed at improving the quality and coverage of the reporting. In total, five seminars were organised for (i) recipient countries, (ii) LAC countries and institutions, (iii) Asian countries and institutions, (iv) countries that will present their Voluntary National Reviews (VNRs) in 2024, and (v) development banks.

The seminars provide the reporters with an opportunity to stay abreast of latest TOSSD developments. More information on these seminars (e.g. agendas, presentations made) are available on the "events" page of the TOSSD website: https://www.tossd.org/events/

Outreach seminars and interactions

In 2023 and early 2024, the Secretariat reached out to 26 potential reporters (15 bilateral and 11 multilateral providers).

Bilateral providers	Multilateral providers
 Bulgaria Colombia Côte d'Ivoire Czechia Dominican Republic Ecuador Egypt El Salvador Germany Israel Panama PICA (Palestinian International Cooperation Agency) Rwanda Togo Tunisia 	 AFoCO - Asian Forest Cooperation Organisation African Export Import Bank (AEIB) CGIAR Fund - Consultative Group on International Agricultural Research Fund Development Bank of Central African States (BDEAC) ICGEB - International Centre for Genetic Engineering and Biotechnology IMF - IMF Resilience and Sustainability Trust NEPAD Organisation of American States (OAS) UN Development Coordination Office (UNDCO) West African Development Bank (BOAD) World Organisation of Animal Health

The main outcomes of the outreach sessions can be summarised as follows:

- Overall, the logistical organisation of the sessions went smoothly. Virtual, tailor-made sessions are cost-effective and allow the establishment of good working relationships with the interlocutors.
- Among those contacted, 15 countries and organisations have reported (see paragraph 5 of this document).



Translation of the Reporting Instructions into French and Spanish

The TOSSD outreach strategy includes actions vis-à-vis a broader audience and disseminating knowledge and information in languages other than English. The TOSSD Reporting Instructions have been translated into both French and Spanish.

Targeted support to current reporters

Over the past year the Secretariat provided support to numerous TOSSD reporters to help them expand reporting and avoid dropouts.

- Overall, this targeted support appeared to be extremely relevant. Many countries and organisations might not have reported or would not have had incentives to expand reporting without dedicated follow-up and backstopping. While it is important for TOSSD to reach out to new reporters, it is equally important to dedicate resources to ensure that the current reporters do not drop out, or that they report more comprehensive data. The risk of dropping out mainly arises from:
 - Structural shortages in staff/funding: Statistics is not always well resourced, and some reporters may be in constant need of support.
 - Changes in corporate priorities (political, organisational) leading to reduced capacity and de-prioritisation of TOSSD. The Secretariat must dedicate time to accompany reporters through such changes.
 - Staff turnover: TOSSD reporting often relies on a limited number of people in the reporting agencies. Therefore, staff turnover has an immediate impact on the overall capacity of providers to report to TOSSD, hence the importance of continued exchange and support by the Secretariat.

III. Quality of reporting on sustainability

14. This section focuses on the quality of TOSSD reporting on sustainability aspects: reporting on the SDG focus field and provision of information on the Environmental and Social Safeguards (ESS).

A. SDG focus

- 15. Overall, some progress was made in regard to the reporting on the SDG focus during the fourth TOSSD data collection round. For 2022 data, 66% of TOSSD flows indicate an SDG focus (compared to 61% in 2021): 62% for Pillar I and 75% for Pillar II (although not necessarily at target level). For activities without SDG targets, in line with paragraph 51 of the Reporting Instructions, the Secretariat has systematically asked reporters to include a justification that expressly indicates the commitment of the provider to the 2030 Agenda for Sustainable Development.
- 16. Sustainability is a key eligibility criterion in TOSSD. In order to further improve the reporting on the SDG focus, and as highlighted in previous communications, the Secretariat consolidated its <u>in-house</u> <u>artificial intelligence tool, the 'SDG classifier'</u>, to help reporters enhance their SDG tagging at the



target level. Reporters generally accepted the tool's suggestions for the SDG focus, while others stated they could consider using the tool in future data collection rounds. Following these satisfactory results, it is planned to develop an application programming interface (API), so that the tool can be made available externally, and directly used by TOSSD reporters and even the wider public involved in statistics and SDGs topics.

B. Environmental and Social Safeguards (ESS)

- 17. Collecting and publishing the ESS will allow data users to learn about the sustainability standards put in place by providers at the institutional level within their development co-operation policies. At its meeting in March 2023⁴, the TOSSD Task Force agreed that the Secretariat should collect and publish the ESS as part of the TOSSD metadata. Members indicated that they could indeed provide an overview of their ESS at an institutional/aggregate level, e.g. in the form of a general statement or a link to publicly available information on their website. It is critical for TOSSD to enforce the decision to collect and publish this information. Therefore, in 2023, the Secretariat put more emphasis on collecting information on the ESS or other sustainability standards or processes applied.
- 18. In practice, the Secretariat faced some difficulties in collecting the ESS, as not all providers were familiar with the concept and asked several questions to better understand the Secretariat's request. To help reporters collect the necessary information, the Secretariat formulated the request in the form of two guiding questions as shown in Box 2 below. Furthermore, once providers started sharing their ESS, an example-sharing approach was adopted, which was also very effective. Most South-South co-operation providers do not have an ESS document or website as such, but they do include questions related to environmental and social risk management in the planning of their projects. Most of them provided written explanations about these control questions to be included in their metadata files.
- 19. In total, information on the ESS was collected from 61 reporters, which the Secretariat considers a successful first round and critical improvement. The ESS is published as part of the metadata in tossd.online.

Box 2. Guiding questions for providing information on Environmental and Social Safeguards (ESS)

At agency/country/organisation level:

- 1. **ESS**: Is there a commitment to mainstream environmental and social sustainability **as part of programming and planning**, including through the **integration of principles such as risk management of environmental impacts**, **gender equality and gender mainstreaming** (including 'do not harm' principle), **leave no one behind? (Y/N)**.
- 2. **Existence of strategy document(s)** highlighting these ESS or similar sustainability frameworks? **(Y provide link(s) / N)**

⁴ See https://www.tossd.org/docs/20th_Task_Force_meeting_action_points.pdf, item 1.



IV. Classifications

20. This section reports on the use of keywords introduced last year (gender, transnational benefits, refugees and internally displaced persons, and pandemic preparedness and response), as well as the new modality for R&D. It also proposes some further adjustments to the classifications to facilitate reporting by SSC providers.

A. Keywords

Keyword on gender

- 21. The TOSSD Task Force agreed in 2023 to introduce a new keyword #GENDER to track gender equality related activities. The first year of its implementation (2022 data collection) went smoothly. The automation of the assignment of the keyword has proven to be very effective for CRS reporters⁵. South-South co-operation providers used the keyword systematically, and raised no issues.
- 22. Over 114 000 TOSSD activities reported for 2022 have been marked with the #GENDER keyword by 71 reporters. It is expected that even more reporters start using it, thereby allowing an enhanced tracking of gender-relevant TOSSD support.
- 23. As discussed during the 20th TOSSD Task Force meeting⁶, the Secretariat is working on a case study on reporting coherence between SDG 5, purpose codes and the CRS gender equality policy marker, with 2022 data.

Keywords on forced displacement (refugees and Internally Displaced Persons-IDPs)

- 24. The TOSSD Task Force agreed in 2023 to introduce three new keywords to track activities related to forced displacement: #Refugees_HostCommunities, #IDPs_HostCommunities and #VoluntaryRefugeeReturn_Reintegration. The keywords are used to provide data to the UN Global Compact on Refugees indicator framework and replaced previous modalities IO3 and IO4 that had not been widely deployed by reporters, especially CRS reporters who found changing the modality assigned in the context of the CRS too complicated. The keywords exist in both the CRS and TOSSD which allows for a more streamlined reporting.
- 25. The first year of implementation of the keywords has been successful, with 43, 32 and 17 reporters using the keywords on refugees, IDPs and returnees, respectively. The number of activities identified through these keywords were 5 905, 2 181 and 476, correspondingly. (Note that one activity can be reported against more than one keyword.)

⁵ The Secretariat developed a formula to automatically suggest the #GENDER keyword in the CRS/TOSSD streamlined reporting file (as done for climate-related keywords #ADAPTATION and #MITIGATION).

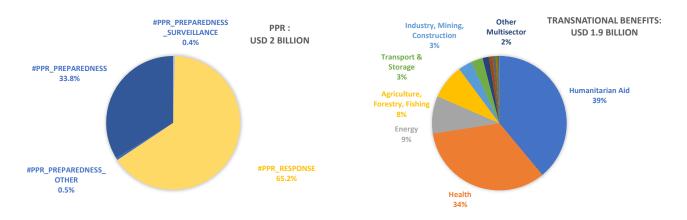
⁶ https://www.tossd.org/docs/20th Task Force meeting action points.pdf



Keywords on transnational benefits and pandemic preparedness and response

- 26. In 2023, the TOSSD Task Force agreed to test new keywords: #transnational benefits and #pandemic preparedness and response (PPR).⁷ The keywords were already usable in the data collection on 2022 flows, although some members had stressed that they would not be able to implement the keywords before the reporting of 2023 data.
- 27. The objective of the transnational benefits keyword is to track all TOSSD flows in support of international public goods, including in TOSSD Pillar I (cross-border resource flows). The keywords on transnational benefits were used by eight reporters, the underlying activities totalling USD 1.9 billion. (See their sectoral breakdown in Figure 1.) The objective of tracking PPR was to respond to demands for data on development finance in this field, ideally distinguishing between pandemic preparedness and pandemic response. 17 reporters have used PPR keywords (see Figure 1), the underlying activities totalling USD 2 billion.

Figure 1. TOSSD flows reported with keywords 'pandemic preparedness and response (PPR)' and 'transnational benefits'



Proposed new keyword on biodiversity to increase the value added of TOSSD

28. The Secretariat has worked closely with colleagues at the OECD Development Co-operation Directorate to include TOSSD as a data source of the Convention on Biological Diversity (CBD)⁸ indicator framework. As a result, TOSSD Pillar I is one of the data sources for indicator D.1: International public funding, including official development assistance (ODA) for conservation and sustainable use of biodiversity and ecosystems. The metadata of the indicator mentions that, for

⁷ See the <u>action points</u> of the 20th Task Force meeting.

⁸ The CBD is the international legal instrument for "the conservation of biological diversity, the sustainable use of its components and the fair and equitable sharing of the benefits arising out of the utilization of genetic resources" that has been ratified by 196 nations.



countries that report on TOSSD, such as South-South and triangular co-operation providers, flows targeting SDGs 14 and 15 and/or biodiversity-related sectors are included.

29. While biodiversity-related data can be tracked through SDGs 14 and 15, having a more precise way to track biodiversity-related activities would facilitate reporting to the indicator. The Secretariat therefore proposes the creation of a keyword #BIODIVERSITY and defining it as follows:

Activities that promote one or more objectives of the Convention on Biological Diversity of the United Nations: conservation of biodiversity, sustainable use of its components (ecosystems, species or genetic resources) and/or the fair and equitable sharing of the benefits of the utilisation of genetic resources including by appropriate transfer of relevant technologies, taking into account all rights over those resources and technologies, and by appropriate funding.

- 30. The proposed definition is well aligned with the CBD⁹, and for CRS reporters, to the description of the Rio marker on biodiversity. This will ensure alignment between the data sources (CRS and TOSSD) of the Convention for indicator D.1.
- 31. Easier identification of biodiversity-related activities will produce further evidence for the development of specific guidance for Annex E of the Reporting Instructions in this area. It can also provide a basis for a proposal on which kind of biodiversity-related activities should be classified in TOSSD sub-pillars II.A and II.B.

B. Modality for research and development (R&D)

32. The TOSSD Task Force agreed to create a new modality (KO2) for Research & Development to better and more comprehensively track R&D funding. R&D was so far captured only through the sector codes that do not, however, cover all research fields, and are not necessarily granular (e.g. "medical research" does not separately identify COVID-19; "energy research" does not separately identify solar). The new R&D modality aims to address this issue. The R&D modality was used by 13 reporters with the underlying activities totaling USD 10.9 billion. The modality allowed to track USD 2.4 billion of R&D activities that would not have been identifiable through the broad research sector codes.

C. Adjustments required to address the needs of SSC providers

33. As in previous data collection rounds, several SSC providers have indicated that they face difficulties in filling in the "channel code" and "channel name" fields. This is because SSC providers very much work in a "network" and "partnerships" mode, and it is therefore difficult for them to identify "the first implementing partner". At present, the channel code needs to be unique and only one channel should be entered in the channel name field, which can take maximum 100 characters.

⁹ See the section Objectives of the CDB convention at https://www.cbd.int/doc/legal/cbd-en.pdf.



- 34. Along the same lines, it can be cumbersome for some SSC providers to identify the "provider agency". In some cases (e.g., Chile, Costa Rica, Mexico, Uruguay), the international co-operation agency or office is the entity funding the activity (flight tickets, logistics), but the line ministry is the technical lead institution. Some countries (e.g., Dominican Republic, Mexico, Uruguay) have indicated that this generates a visibility issue for one or the other of the agencies involved. According to the Reporting Instructions, the field identifies "the agency within the provider country that has budget responsibility and controls the activity for its own account".
- 35. SSC providers have signalled similar challenges in identifying the pivotal partner in triangular cooperation activities.
- 36. Considering the increasing number of SSC providers in TOSSD highlighting these issues, the Secretariat proposes two options:
 - Option 1: including an additional, non-mandatory field in the TOSSD data form titled "other partner entities/organisations". This field could be of interest to data users and provide further incentives to SSC providers by giving the right visibility to agencies/organisations involved in the implementation of SSC activities. This would also be used to identify the pivotal partner of triangular/trilateral co-operation activities. It would be a "free text" field.
 - Option 2: moving the field 29. "SSC-specific information" after field 13. "Channel name". According to the Reporting Instructions, SSC providers could report in this column "any SSC specific information useful in the context of the pilot study" led by UNCTAD on the initial UN agreed methodology for measuring SSC. The advantage of this option is that it would allow keeping the same number of fields as now. The field title could be changed, for example to "Additional channel codes and SSC-specific information" so that it can be used by other providers, even if they are not SSC providers.
- 37. As regards the reporting of triangular co-operation, information on the pivotal partner can be included in either the new field or in the modified SSC-specific information field.
- 38. Some SSC providers have found it difficult to report granular information on disbursements for technical co-operation activities. In line with the initial SSC methodology agreed at the UN, and adopted by TOSSD (see Annex I of the Reporting Instructions), SSC providers can report granular information on salary costs (modality D011); travel-related costs (D012); and services, materials, equipment, and supplies (D013). Many SSC providers (Brazil, Dominican Republic, Ecuador, Peru, Mexico [partially], PICA and Uruguay) still find it difficult to report information on the amounts disbursed. Others (e.g. Indonesia) do have information on the amounts disbursed, but not at activity-level. In line with Annex I of the Reporting Instructions, reporters can include quantitative, nonmonetary information in the field 29. SSC-specific information. The Secretariat will continue encouraging the use of the three modality codes and will present further inputs and advice on their use in the next data collection rounds. These exchanges can also be useful for discussions around the initial UN-agreed methodology.
- 39. The Secretariat will work on defining an equivalence table between the Ibero-American General Secretariat (SEGIB) and CRS/TOSSD sector classifications. As mentioned above, the number of SSC providers reporting in TOSSD has increased. 8 out of the 18 SSC providers in TOSSD are Latin



American countries that have reported their technical co-operation activities to SEGIB for the last 15 years. Their systems and reporting processes are therefore aligned to the SEGIB sector classification and not to the CRS/TOSSD sectors. An equivalence table (similar to the one between CRS/TOSSD and ISIC) would reduce the reporting burden of these countries, an idea already supported by many of them.¹⁰ It would also serve as an incentive for the remaining ones to report to TOSSD, facilitating dataprocessing of these providers' datafiles and ensuring coherence in publicly available data on their activities.

- 40. Regarding the **application of the framework of collaboration code FC01**, the Secretariat has noted that 5 multilateral organisations based in the Global South¹¹, with mainly developing country membership, have reported their activities in TOSSD as SSC, at least in one reporting year. However, the Reporting Instructions (paragraph 121), refer to SSC as "a broad framework of collaboration among <u>countries</u> of the South", not mentioning multilateral organisations. The Secretariat corresponded with the organisations concerned and received the following comments:
 - The Caribbean Development Bank, a TOSSD reporter, proposed the following edits (<u>new text</u> underlined) to the SSC definition in paragraph 121 of the Reporting Instructions:
 - SOUTH-SOUTH CO-OPERATION a broad framework of collaboration among countries <u>and</u> <u>development partners</u> of the South in the political, economic, social, cultural, environmental and technical domains. Involving two or more developing countries/multilateral development <u>institutions</u>, it can take place on a bilateral, regional, intraregional or interregional basis. Developing countries share knowledge, skills, expertise and resources to meet their development goals through concerted efforts.
 - The <u>Buenos Aires outcome document of the second high-level UN conference on South-South co-operation (BAPA+40)</u> recognises that "multilateral institutions, international and regional banks and funds, including those newly established by developing countries, are providing financial support to South-South cooperation initiatives". Through this outcome document, the General Assembly also "call[s] upon multilateral, regional and bilateral financial and development institutions to consider increasing financial resources and technical cooperation to promote South-South and triangular cooperation".
- 41. Comments are invited on the applicability of the framework of collaboration code FC01 to multilateral institutions' activities.

¹⁰ So far, the Secretariat has helped reporters on a case-by-case basis to find CRS/TOSSD equivalencies for SEGIB sectors.

¹¹ Caribbean Development Bank (CDB), Central American Bank for Economic Integration (CABEI), Development Bank of Latin America (CAF), Islamic Development Bank (IsDB) and the Statistical, Economic and Social Research and Training Centre for Islamic Countries (SESRIC).



V. Provider perspective

- 42. Over 2022-23, the TOSSD Task Force discussed the presentation of a TOSSD provider perspective, to complement the recipient perspective and still ensure the latter remains the default approach for the TOSSD data visualisation tool. In the course of 2023, the Secretariat reached out to bilateral providers and 27¹² of them confirmed they wished to see their TOSSD data presented from a provider perspective as well. The data are available in the form of individual Excel files here: https://tossd.online/provider-perspective.
- 43. The provider perspective serves multiple purposes: it is a tool for the Secretariat to validate the final data with reporters, and it is also used by several providers to prepare their Voluntary National Reviews (VNRs).

¹² Twenty-six files are available on line at https://tossd.online/provider-perspective; the validation of the EU provider perspective is pending.



For discussion

Reporting aspects, general

• Do participants have general comments on the coverage and quality of TOSSD reporting, or any issues raised in this paper?

Environmental and Social Safeguards

- Can participants share their experience on the provision of information on Environmental and Social Safeguards (or other sustainability standards or processes applied) and their publication in TOSSD metadata?
- Do participants have any suggestions on the guiding questions presented in Box 2?

Classifications

- Do participants have comments on the use of keywords on gender, forced displacement, transnational benefits and pandemic preparedness and response? Are there best practices to share?
- What is participants' experience with the use of the modality for R&D? Is the definition and scope clear enough? For TOSSD reporters that do not yet use it, do you expect to report in the near future?
- What are participants' views on the proposed creation of a new keyword on #BIODIVERSITY?

Specificities of South-South Co-operation providers

- What are participants' views on the options proposed in paragraph 36 to facilitate SSC providers' reporting on partners involved in SSC activities (Option 1. creating a specific field "other partner entities"; Option 2. moving the field "29. SSC-specific information" next to "13. Channel name")?
- Depending on the chosen option, what are participants' views on the best way to identify the pivotal partner in triangular co-operation activities (additional field or through the channel code and name)?
- What are participants' views on a potential adjustment to the definition of SSC in the Reporting Instructions (see paragraph 41) to allow multilateral organisations to report activities as SSC? Would participants have alternative edits to propose?
- What are participants' views and comments on the overall reporting issues identified for SSC reporting?

Provider perspective

• Do additional bilateral reporters wish to publish their TOSSD data from a provider perspective?