At its February 2024 meeting, the IFT Interim Governing Body agreed to split the Pillar II into two sub-pillars. This document presents the changes already agreed upon, and proposes a few additional adjustments necessary to fully integrate the split in the Reporting Instructions.

It further proposes guidance, for inclusion in Annex E of the Reporting Instructions, on the eligibility of activities related to global health and international normative instruments.

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DELINEATION OF PILLAR II IN TOSSD

I. Background

1. This paper invites Steering Group members to approve the changes to the Reporting Instructions, agreed during the February 2024 IFT Interim Governing Body meeting, on the split of Pillar II into two sub-pillars. It also invites members to approve a few additional adjustments necessary to fully integrate the split in the Reporting Instructions.

2. The paper further invites Steering Group members to agree on an initial table for inclusion in the Reporting Instructions on the delineation of pillar II into sub-pillars II.A and II.B. At the February 2024 meeting, there was broad agreement on this split, except for core contributions to the multilateral system, for which the Secretariat makes a different proposal in section III of this document.

3. Finally, the paper proposes additional guidance for inclusion in Annex E of the Reporting Instructions in the areas of global health and international normative instruments.

4. Steering Group members are invited to approve 1) the changes to the Reporting Instructions presented in section II, 2) the additional edits proposed in paper 6.b and referred to in section III, and 3) the table with the delineation of activities in sub-pillars II.A and II.B in section IV. Members are further invited to review and comment on the proposed new text for Annex E of the Reporting Instructions in the areas of global health and international normative instruments in section V.

II. Changes to the Reporting Instructions related to the split of pillar II agreed in February 2024

5. The first agreed change relates to the TOSSD definition (paragraph 8 of the Reporting Instructions) as follows (see underlining for new text, strikethrough for text to be removed):

   “The Total Official Support for Sustainable Development (TOSSD) statistical measure includes all officially-supported resources to promote sustainable development in developing countries. This includes i) cross-border flows to developing countries and ii) resources to support development enablers and/or address global challenges at regional or global levels.”

6. The second agreed change was the removal of the term “substantial” in the specific eligibility criteria for Pillar II (see criterion “substantial benefits to developing countries” in paragraph 72 of the Reporting Instructions) as follows:

   “In addition, for including an activity in TOSSD pillar II, it needs to:
• Provide substantial benefits to TOSSD recipients or their populations, and/or
• Be implemented in direct co-operation with TOSSD recipients, or private or public institutions from these countries, as a means of ensuring the benefit to TOSSD recipients or their populations”.

III. Additional edits to the TOSSD Reporting Instructions to implement the split of pillar II into two sub-pillars

7. The split of pillar II into sub-pillars A and B requires a few additional edits in the Reporting Instructions. They are presented in paper 6.b Proposed edits to the Reporting Instructions related to the delineation of pillar II in TOSSD. Steering Group members are invited to review and approve them.

8. At the IFT Interim Governing Body in February 2024, there was broad agreement on the necessary adjustments, except for the treatment of core contributions to multilateral institutions.

9. The Secretariat had proposed classifying, by default, core contributions to multilateral institutions in one of the two sub-pillars, as assessing the mandates of all organisations, and the extent to which they address specific issues of developing countries or their populations vs. issues of global nature, would require resources that are currently not available. Since developing countries do not benefit from the core contributions directly, but rather from the use of such resources by the multilateral system, the Secretariat had proposed classifying them by default as pillar II.B. However, some members did not agree on this matter.

10. At the same time, it would be difficult to justify classifying core contributions by default as pillar II.A., as there are many organisations with a global mandate and that undertake various activities not directly benefiting developing countries. Therefore, the Secretariat proposes that core contributions are reported against pillar II (without sub-pillar). The data subsequently collected on the outflows from the organisations will inform of their focus on developing countries. Since the inclusion of core contributions in TOSSD is rather exceptional, classifying them without sub-pillar should be acceptable.

IV. Table of activities that fall under sub-pillars II.A and II.B

11. At the February 2024 meeting of the IFT Interim Governing Body, the Secretariat presented a table with examples of activities that would fall under sub-pillars II.A and II.B. Members expressed broad agreement on the examples provided, except for core contributions to multilateral institutions.

12. The Secretariat has refined the table, replacing the concrete examples from TOSSD data by types of expenditures (see below), and proposes including it as an Annex to the Reporting Instructions. The table could be updated as and when the methodology is fully implemented and more activities are reported against the two sub-pillars.
Table 1. Proposed categorisation of Pillar II activities

<table>
<thead>
<tr>
<th>Sub-pillar II.A</th>
<th>Sub-pillar II.B</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Regional and global expenditures:</strong></td>
<td><strong>Regional and global expenditures:</strong></td>
</tr>
<tr>
<td><strong>Issues specific to developing countries or their populations</strong></td>
<td><strong>Issues of global nature</strong></td>
</tr>
<tr>
<td><strong>Climate change mitigation</strong> in the provider country or non-TOSSD recipient countries.</td>
<td><strong>Disarmament activities</strong></td>
</tr>
<tr>
<td><strong>Earmarked contributions to multilateral organisations</strong> targeted to address issues specific to developing countries or their populations.</td>
<td><strong>Earmarked contributions to multilateral organisations</strong> targeted to address sustainable development at the global level (not specifically related to developing countries or their populations).</td>
</tr>
<tr>
<td><strong>Environmental protection activities</strong> in developing regions.</td>
<td><strong>Environmental protection activities</strong> in the provider country or non-TOSSD recipient countries with spillover effects.</td>
</tr>
<tr>
<td><strong>Imputed (indirect) student costs</strong> for tuition in provider countries provided to nationals of TOSSD recipients.</td>
<td><strong>Global health</strong> e.g. pandemic preparedness, control of communicable diseases, research on rare/orphan diseases.</td>
</tr>
<tr>
<td><strong>Peacekeeping operations.</strong></td>
<td><strong>International tribunal-related activities.</strong></td>
</tr>
<tr>
<td><strong>R&amp;D in areas specific to developing countries</strong> such as research on diseases that disproportionately affect developing countries (e.g. neglected tropical diseases).</td>
<td><strong>R&amp;D in areas/issues of global reach</strong> e.g. energy, environment.</td>
</tr>
<tr>
<td><strong>Support to refugees/protected persons</strong> in the provider country or non-TOSSD recipient countries.</td>
<td></td>
</tr>
<tr>
<td><strong>Support to refugees/protected persons/migrants</strong> for their integration in the economy of the provider country.</td>
<td></td>
</tr>
<tr>
<td><strong>Administrative costs of development co-operation agencies</strong> and other TOSSD activities targeted to address issues specific to developing countries or their populations.</td>
<td><strong>Administrative costs of delivering</strong> TOSSD activities targeted to address issues of global nature.</td>
</tr>
</tbody>
</table>
V. Annex E of the Reporting Instructions: proposed text on global health and international normative instruments

13. Annex E of the Reporting Instructions provides additional guidance on the eligibility of specific themes in the SDG framework. This section presents a proposal for guidance in the areas of global health and international normative instruments. The Steering Group members are invited to comment on the proposals below.

A. Global Health

**Domestic health promotion**

Health promotion activities (e.g. promotion of healthy nutrition or physical exercise to prevent non-communicable diseases, promotion of hygiene to prevent communicable diseases) have generally little to no spillover effects. Health promotion activities in provider countries have mainly local benefits and are therefore excluded from TOSSD.

Cross-border support for health promotion is reportable in Pillar I. Verify eligibility against general TOSSD eligibility criteria (section 2.2.1).

**R&D**

R&D on global health issues is eligible for TOSSD if the activities comply with the general criteria for R&D, i.e. that the results of the research are available for populations and scientists worldwide.

R&D on issues and diseases predominant in developing countries, e.g. Ebola, will be classified in pillar II.A, while R&D for other diseases and broader health aspects will be included in Pillar II.B. See Box 1 for a non-exhaustive list of diseases prevailing in developing countries.

**Vaccines**

R&D for vaccine development is eligible for TOSSD if it complies with the general criteria for R&D. Such activities would generally be classified in pillar II.B, unless they are for the development of vaccines to fight diseases with high prevalence in developing countries (see Box 1) and that will be made available to developing countries once developed.

Other vaccine-related activities, e.g. manufacturing in TOSSD recipients, procurement, and technical assistance, will involve a cross-border transfer to TOSSD recipients and are therefore classified in TOSSD Pillar I.

**Pandemic preparedness, prevention and response, including early detection systems**

Pandemic preparedness, prevention and response (PPR) activities, including early detection systems, are eligible for TOSSD as they have a regional/global reach and can avoid negative spillover effects on other countries.
PPR activities are classified in Pillar I when they take place in TOSSD recipients, and in Pillar II.B when they take place in the provider country or a non-TOSSD recipient, as pandemics have a global reach that affects developing and developed countries alike.

Box 1. Non-exhaustive list of tropical and vector diseases prevailing in developing countries

- Chagas disease
- Envenoming from venomous animal bites
- Fascioliasis
- Hydatidosis/Echinococcosis
- Leishmaniasis
- Leprosy
- Leishmaniasis
- Lymphatic filariasis
- Mycetoma
- Onchocerciasis
- Rabies
- Scabies and other ectoparasites
- Schistosomiasis
- Soil-transmitted helminthiasis
- Taenia solium taeniasis/cysticercosis
- Trachoma
- Trypanosomiasis
- Yaws

Note: There is no exhaustive list of tropical diseases. This is an approximation based on WHO and PAHO’s list of tropical-cluster diseases and neglected, tropical and vector-borne diseases.
Sources: List of causes and corresponding ICD-10 codes, WHO 2024:
https://platform.who.int/mortality/about/list-of-causes-and-corresponding-icd-10-codes
List of Neglected, Tropical and Vector Borne Diseases, PAHO 2024:

B. International normative instruments

There are two main types of international normative instruments:

a. Normative products, which include treaties, conventions, regulations, regulatory recommendations, joint normative products (between at least two international organisations), and resolutions. These can be either legally binding or not.

1 The breakdown is based on work by the UN Evaluation Group (2013), the World Health Organisation, the OECD (2019 and 2021), Jenks (2017) and Baumann & Haug (2024), all of which recognise the difficulty of establishing a classification for the wide range of existing normative instruments.
b. **Normative functions**, which include problem identification, policy formulation and development; support to the implementation of agreed normative products, providing leadership and advocating for global norms and standards; shaping research agendas; formulation of standards and methods; data collection; articulating ethical and evidence-based policy options; and providing technical support and building sustainable institutional capacity.

The development of international normative instruments is generally included in pillar II, since normative instruments are considered development enablers.

All expenditures for the development of SDG-related (TOSSD-eligible) global normative instruments are reportable under pillar II.B.

Expenditures for the development of regional normative instruments mostly benefitting TOSSD recipients are reportable under Pillar II.A. Expenditures for the development of regional normative instruments mostly benefitting non-TOSSD recipients, or TOSSD recipients and non-recipients alike, are reportable under Pillar II.B. when they have positive spillover effects on TOSSD recipients.

Technical assistance, capacity building related to, and direct implementation of global and/or regional normative products in TOSSD recipients are reportable in pillar I.

Reportable expenditures include both financial support and in-kind contributions such as secondments. Expenditures on countries' participation in international negotiations on global normative instruments are not reportable as TOSSD. Assessing whether a country's participation in a particular negotiation process aligns with or undermines the implementation of the SDGs, would be highly time-consuming and delicate for both the country and the Secretariat.
For discussion

Split of pillar II
- Do members approve the changes to the Reporting Instructions related to the split of Pillar II into two sub-pillars?
- Do members have comments on Table 1, on the types of activities to be reported under pillar II.A and pillar II.B? Do members approve the inclusion of this table in the Reporting Instructions?
- Do members agree core contributions to multilateral institutions to be classified as pillar II (with no specification of a sub-pillar)?

Global Health
- Do members have comments on the proposed wording for Annex E for global health activities?

International Normative Instruments
- Do members have comments on the proposed wording for Annex E for international normative instruments?