

Core module: Reporting on development finance statistics: CRS and TOSSD

For multilateral institutions

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Outline

1. Introduction to reporting
2. Main concepts and definition in the TOSSD statistical framework
3. TOSSD Pillar I & II
 - TOSSD Pillar I: cross-border resource flows in support of sustainable development
 - TOSSD Pillar II: regional and global expenditures in support of sustainable development
4. Simplified reporting form
5. Additional TOSSD activities
6. Summary of key points

Objectives of this module

This module will explain multilateral institutions how to report TOSSD data.

Learning outcomes

At the end of the seminar, the trainee will be able to:

- Fill the CRS/TOSSD template.
- Identify additional activities that are not ODA-eligible but can be counted in TOSSD.

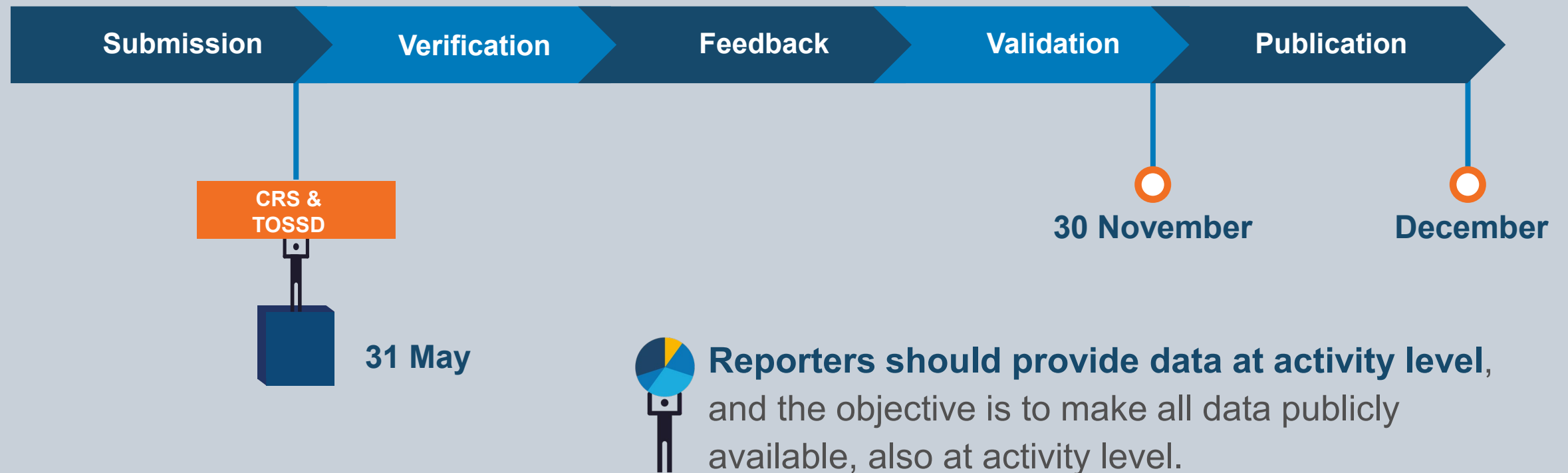
1

Introduction to reporting

Introduction to reporting

Data collection cycle

Every year, the OECD collects data on resources provided in the previous calendar year by bilateral and multilateral providers, including emerging providers. In 2021, the Secretariat collects data on 2020 expenditures.



The objective: filling the consolidated reporting form

At the end of the process, what you need to provide is the consolidated reporting form filled in with all your sustainable development activities. This form allows you to report on both CRS and TOSSD.

Consolidated data form (35 items):

Fill in Excel file

- The file also includes examples (in order to guide the reporter about how to record activities in the CRS-TOSSD format) and a separate tab for the reporter to provide supplementary data on private finance mobilised

 [Consolidated reporting form](#)

Code lists

- The file contains all the classifications and associated codes for reporting on TOSSD (e.g. sectors, financial instruments, etc.).

The codes lists will help you fill in the data form.

 [Reporting codes \(also available at https://www.tossd.org/methodology/\)](https://www.tossd.org/methodology/)

Key reference documents

The key reference documents that you will need to use for your reporting are the Reporting Instructions and explanatory notes.

TOSSD Reporting Instructions

Main document with all statistical concepts and criteria.

Consult the Reporting Instructions when reporting TOSSD data.

<https://www.tossd.org/docs/reporting-instructions.pdf>

Explanatory notes for reporters

Document with key explanations for reporting TOSSD data.

Consult the explanatory notes when reporting TOSSD data (sent together with data solicitation message).

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**Main concepts and definition of
the TOSSD statistical framework
(Chapter 1)**

The concept of sustainability in TOSSD

The TOSSD statistical framework “assumes that all resources captured therein should be provided **consistent with prevailing global and regional economic, environmental and social standards and disciplines, with development co-operation effectiveness principles**, as well as with the United Nations Charter and International Law.”

(TOSSD Reporting Instructions, Preamble, paragraph 5)

‘Sustainable Development’ is defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

Definition first used in the Brundtland Report. (See Report of the World Commission on Environment and Development: Our Common Future”, Chapter 2 “Towards Sustainable Development”, p. 41, New York: UN, 1987.)

The concept of sustainability in TOSSD

‘Sustainable Development’ in the TOSSD context is inherently **linked to the Sustainable Development Goals (SDGs) and the three dimensions of sustainability** as agreed in the 2030 Agenda: generating sustainable economic growth, ensuring social inclusion, without compromising the environment.

In the context of TOSSD, an activity is deemed to support sustainable development **if it directly contributes to at least one of the SDG targets** as identified in the official list of SDG targets developed and maintained by the United Nations Statistical Commission (UNSC) and if **no substantial detrimental effect** is anticipated on one or more of the other targets.

International Public Goods, global challenges and development enablers

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

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

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

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

Point of measurement & currency

- The main TOSSD measure is calculated on a **gross disbursement basis**. Gross figures reveal the full scope and nature of external resources provided for sustainable development. The net measure is also calculated for transparency and analytical purposes, based on information reported on reflows (amounts received by the provider).
- TOSSD data are reported in the currency in which the transaction takes place. However, for consolidated data presentations and dissemination, the reference currency is the United States dollar (USD). Data reported in currencies other than USD will be converted to USD using annual average exchange rates.



Questions & answers



Any questions?

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TOSSD Pillar I and II

(Chapter 2 and 3)

Cross-border resource flows in support of sustainable development

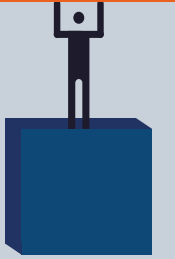


The **cross-border resource flows Pillar I** covers resources extended to TOSSD-eligible recipient countries in support of sustainable development by bilateral and multilateral providers.

From provider countries, multilateral agencies and pooled funds

A. Grants	Grants, technical assistance
B. Financial Transactions	Debt instruments and equity investments
Official flows total, gross (A+B)	
C. Resources mobilised from the private sector	Resources mobilised from the private sector through official interventions, regardless of the country of origin of the funds mobilised

Cross-border resource flows in support of sustainable development



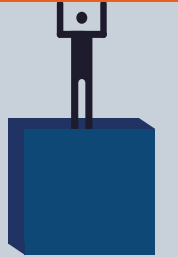
TOSSD eligible countries

- To count as TOSSD, an activity should involve a cross-border resource flow to a country on the List of TOSSD recipient countries.

For any reporting year, this List includes:

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

Regional and global expenditures in support of sustainable development

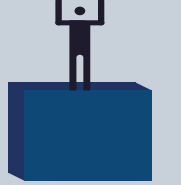


TOSSD Pillar II captures resources to **support International Public Goods** that are necessary for the achievements of the SDGs (e.g. climate change mitigation).

It includes resources deployed at the **international (global or regional) or domestic level** and whose benefits are of **transnational reach**.

- Activities of multilateral, global or regional, institutions that promote international cooperation for sustainable development (e.g. norm-setting, international oversight, knowledge generation and dissemination).
- Certain expenditures incurred by providers in their own countries or in non TOSSD-eligible countries (e.g. R&D and support to refugees).

Delineation

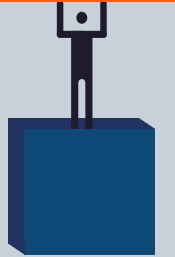


Cross-border flows to recipient countries can also support IPGs or development enablers or address global challenges. However, given that a key objective of TOSSD is to enhance transparency of external finance for sustainable development provided to recipient countries, such activities will be categorised in **Pillar I**.

When the **provider first commits funds to a regional programme**, and decides on their allocation by country only at a later stage, both the original regional commitment and the subsequent disbursements by country should be reported in **Pillar I**.

Multi-country activities, i.e. activities that result in cross-border flows to several countries belonging to the same region, are also reported in **Pillar I** using regional recipient codes.

Delineation



The case of regional activities

Multi-country activities: Projects implemented in multiple recipient countries with resource transfers to these countries, including on Regional Public Goods (RPGs), using regional recipient codes (or “developing countries, unspecified”, if the targeted countries do not belong to the same region).

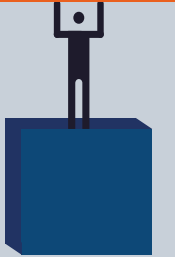
- Examples: “Community Protection and Resilience Activity in Central Africa”, “Solar light for all in rural Côte d'Ivoire and Ghana”.
- Example for RPGs: “EuroMed Road, Rail & Urban Transport Project”.
- Example for multi-region activities: “Scaling up of Disaster Risk Reduction and Adaptation in Morocco, Burkina Faso and Bangladesh”

Delineation

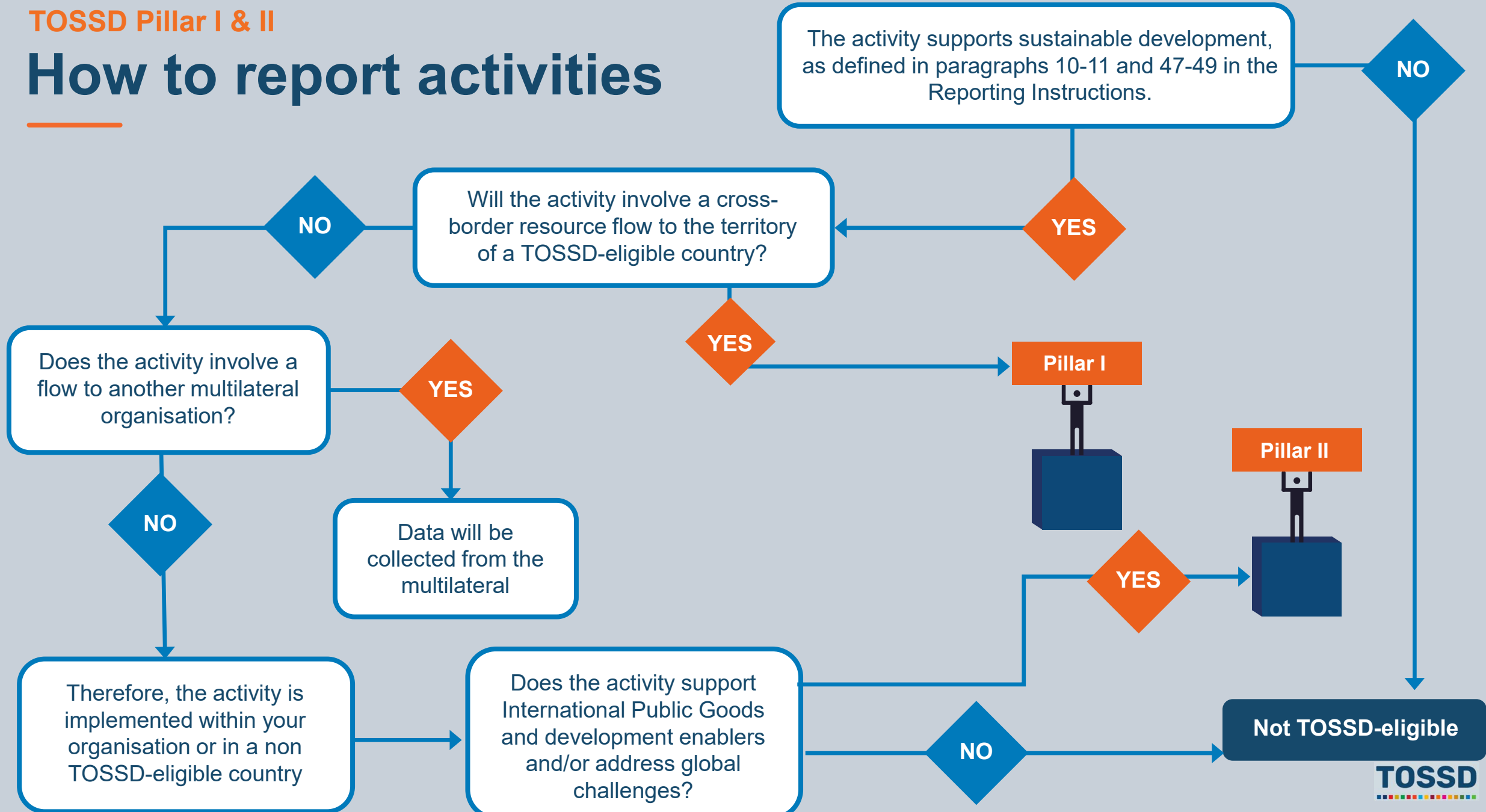
The case of regional activities

Regional projects implemented at the level of a global or regional institution with no direct resource transfer to individual countries

- Examples:
 - “African Human Development Report (UNDP)”,
 - “Organisation of American States Cooperation plan and monitoring”,
 - “Support to the African Tax Administration Forum (ATAF)”.



How to report activities



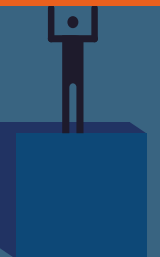
How to report activities - Exercise

Which Pillar would you choose for the following activities?

1 Quality Education and Protection from Violence and SGBV in West Africa:

Access for vulnerable adolescent girls to safe education and protection from sexual and gender based violence (SGBV) in Niger and Burkina Faso. Support education in emergencies and protection against SGBV. Capacity building for education in emergencies. Protection of education from attack; implementation of Safe Schools Declaration.

Pillar I



How to report them - Exercise

Which Pillar would you choose for the following activities?

- 2 Global Forest Watch:**

The main objectives are to provide public access to information about global forest change; leverage independent data and analysis to promote transparency and strengthen accountability for international forest-climate actions; and promote widespread use of GFW technologies to combat tropical deforestation.

Pillar II

Questions & answers



Any questions?

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Simplified reporting form

Simplified reporting form

A specific reporting format for multilateral institutions

For multilateral institutions, the reporting format is simplified and adjusted to cover for TOSSD and CRS needs:

- It **excludes CRS fields** that are not relevant to multilateral institutions.
- Important difference between the CRS and TOSSD frameworks: in TOSSD, multilateral institutions are invited to report on **both their core and non-core funded projects and activities** (unearmarked and earmarked funding).

Inputs by the reporter

- Identify **separately in the data file each funding window, special fund or trust fund using the item 3 “provider agency”**. This information will serve to distinguish between core and non-core funding. (Only core-funded activities will be included in the CRS.)
- Insert **activities that do not qualify for ODA but could do for TOSSD** e.g. global activities, standard-setting also through item 3 "provider agency" (in case the ODA eligibility coefficient is lower than 100%).

Overview of data fields

Identification Data

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

Basic data

6. TOSSD recipient
7. Project title
8. Project description
9. External link
10. SDG focus

Basic data

11. Sector
12. Channel of delivery
13. Channel name
14. Modality
15. Financial instrument
16. Financing arrangement
17. Framework of collaboration
18. TOSSD Pillar

Volume data

19. Currency
20. Amount committed
21. Amount disbursed
22. Reflows to the provider
23. Amount mobilised

Volume data

<i>For loans only</i>
25. Concessional
26. Maturity
<i>For mobilisation only</i>
27. Leveraging mechanism
28. Origin of the funds mobilised

Policy objectives (voluntary)

<i>For CRS only</i>
25. Climate change mitigation
26. Climate change adaptation
27. Climate change (overlap %), MDB methodology)
32. Gender Marker
33. Biodiversity
34. Desertification
35. Key words (e.g. for COVID-19 response: #COVID-19)

Presentation of TOSSD reporting form and items

Fill in A. Identification data

A. Identification data

Provider agency:

- Unique code identifying the agency within the provider country that has budget responsibility and controls the activity for its own account.
 - It serves to distinguish core and earmarked resources
 - It also serves to distinguish ODA and non-ODA eligible activities (for entities with a coefficient lower than 100%)
-

Presentation of TOSSD reporting form and items

Fill in B. Basic data

B. Basic data

Project title (*): Free text indicating the official project title in English or French.

*Starred items are mandatory in TOSSD reporting



Best practice for: Project Title

(max. recommended 150 characters)

- Provide a clear and concise title within the limit.
- Avoid unnecessary wording. (see below)
- Avoid repeating the name of the sector which is given in field 11. Sector.



Small farmers' credit scheme



The programme aims at improving living standards for small scale farmers through loans to raise agricultural production

Presentation of TOSSD reporting form and items

Fill in B. Basic data

B. Basic data

- 8. Project description:** Free text describing the activity, including its objectives, planned outputs and outcomes, and time frame. The text should be provided in English or French.
- 9. External link:** Digital Object Identifier (DOI) or link to a web page (of the provider, implementing partner or recipient) containing detailed information on the activity.



Best practice for: Description

(8,000 characters)

- The description includes everything that would allow the Secretariat to check the accuracy and consistency of the information provided in the other fields of the reporting format including sector classification.
- It should also allow to verify the eligibility of activities (e.g. contribution to sustainable development).
- For multi-country projects, it should indicate the countries involved.
- The description goes hand in hand with the field 9. External link, which should point to additional information on the activity available online.

Presentation of TOSSD reporting form and items

Fill in B. Basic data

B. Basic data

10. SDG focus (*): This item corresponds to the UN Data Standard V – Sustainable Development Goals.) An activity is deemed to support sustainable development **if it directly contributes to at least one of the SDG targets** and if **no substantial detrimental effect** is anticipated on one or more of the other targets.

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

- If you cannot find a direct link to a target, you can still report it against a goal and provide an appropriate justification in the “SDG level explanation” field.

*Starred items is mandatory in TOSSD reporting



How to report?

Please report the values separated by a “;”. In case no direct link can be found to an SDG Target, report the goal as “x.0”, for example “2.0” for Goal 2. We recommend to limit the SDGs to 10 targets/goals.

The SDG focus

Assessment of sustainability is made on a “case by case” basis.

Examples of contentious areas and activities:

- Non-renewable and nuclear energy
- Mineral resources and mining – gas and oil
- Petrochemical industry

TOSSD respondents mostly **excluded related activities**. In a few cases, these activities were included, as they supported sustainable development in the specific country context.

The TOSSD Task Force is currently discussing further operationalisation of sustainability in TOSSD.

Presentation of TOSSD reporting form and items

B. Basic data

11. Sector (*): The sector identifies the specific area within the recipient's economic, social or environmental architecture that the resource transfer fosters



Example of the CRS classification for Education. Reporters should use the CRS sector code (5 digits):

3-digit code	CRS sector code	Description	Clarifications / Additional notes on coverage
110		Education	
111		Education, Level unspecified	The codes in this category are to be used only when level of education is unspecified or unknown (e.g. training of primary school teachers should be coded under 11220).
	11110	Education policy and administrative management	Education sector policy, planning and programmes; aid to education ministries, administration and management systems; institution capacity building and advice; school management and governance; curriculum and materials development; unspecified education activities.
	11120	Education facilities and training	Educational buildings, equipment, materials; subsidiary services to education (boarding facilities, staff housing); language training; colloquia, seminars, lectures, etc.
	11130	Teacher training	Teacher education (where the level of education is unspecified); in-service and pre-service training; materials development.

Presentation of TOSSD reporting form and items

B. Basic data

11. Sector (*). All broader sectors included in the CRS classification:

3-digit code	Description
110	Education
120	Health
130	Population Policies/Programmes & Reproductive Health
140	Water Supply & Sanitation
150	Government & Civil Society
160	Other Social Infrastructure & Services
210	Transport & Storage
220	Communications
230	Energy

3-digit code	Description
240	Banking & Financial Services
250	Business & Other Services
310	Agriculture, Forestry, Fishing
320	Industry, Mining, Construction
330	Trade Policies & Regulations
410	General Environment Protection
430	Other Multisector
510	General Budget Support
520	Development Food Aid/Food Security Assistance

3-digit code	Description
530	Other Commodity Assistance
600	Action Relating to Debt
720	Emergency Response
730	Reconstruction Relief & Rehabilitation
740	Disaster Prevention & Preparedness
910	Administrative Costs of Donors
930	Refugees in Donor Countries
998	Unallocated/Unspecified

*Starred items are mandatory in TOSSD reporting

Presentation of TOSSD reporting form and items

B. Basic data

12. Channel of delivery: *(This item corresponds to the UN Data Standard VI – Reporting on revenue by contributor).*

The channel of delivery is the first implementing partner. It has implementing responsibility over the funds and is normally accountable to the provider agency by a contract or other binding agreement. Where several levels of implementation are involved, report the first level of implementation as the channel of delivery. If your institution implements directly the activity, you can leave the field empty or use your own code.

Channel code	Full name
10000	Public Sector Institutions
20000	Non-governmental organisation
30000	Public-private partnerships and networks
40000	Multilateral organisations
60000	Private sector institution
90000	Other



Presentation of TOSSD reporting form and items

B. Basic data

14. Modality: The modality describes the form in which support is provided, such as budget support, projects, or experts.

Modality	Full name	Clarification
A00	Budget support	Identifies contributions from the provider to the government budget of a recipient country.
C01	Projects	Identifies specific inputs, activities and outputs supported by a TOSSD provider.
D01	In-kind technical co-operation experts	Using public officials of the reporting country or institution.
D02	Other technical co-operation	Using internationally or locally recruited experts
E01	Scholarships/training in donor country	Reportable in Pillar I.
E02	Imputed student costs	Reportable in Pillar II.
F01	Debt relief	All actions relating to debt restructuring.
G01	Administrative costs not included elsewhere	Reportable in Pillar II, but the costs of country or regional offices may be reported against the code of the country or region in which the activities are conducted.
H00	Expenditures in provider country	Expenditures in provider countries other than refugee costs, scholarships and imputed student costs, and administrative costs.

Presentation of TOSSD reporting form and items

B. Basic data

14. Modality: Modality I 'Support to refugees/protected persons'

Modality	Full name	Clarification
I01	Support to refugees/protected persons in the provider country (up to 12 months of their stay)	Reportable in Pillar II.
I02	Support to refugees/protected persons in the provider country (beyond the 12-month period)	Reportable in Pillar II. Until the individual is recognised by the competent authorities of the country in which he/she has sought asylum as having the rights and obligations which are attached to the possession of residency or nationality of that country.
I03	Support to refugees/protected persons - in other countries of asylum (TOSSD-eligible countries)	Reportable in Pillar I.
I04	Support to refugees/protected persons voluntarily returning to their countries of origin, nationality or last habitual residence (TOSSD-eligible countries)	Reportable in Pillar I. Excluding pre-departure assistance (which can be reported under I01, I02 or I03 modalities).
I05	Support to refugees/protected persons/migrants in the provider country for their integration	Reportable in Pillar II.

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Additional TOSSD activities

Examples

Standard-setting activities

Outflows from earmarked funding

Outflows from non-ODA eligible activities

(if your organisation's co-efficient is lower than 100%) except from activities to high income economies

Questions & answers



Any questions?

6

Summary of key points

Summary of key points

Summary of key points



The aim of the data collection is to gather data at the activity-level using the Reporting Instructions, explanatory notes, the reporting form and TOSSD code list. They are all available at www.tossd.org/.



Reporting on the SDG focus and the two pillars is crucial.

Summary of key points

Summary of key points





Thank you

www.tossd.org



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