Virtual information session and capacity building seminar on TOSSD – Asia and the Pacific

7 July 2022, Paris
Presented by Tomáš Hos and Ali Utku Dagtekin

TOSSD Task Force Secretariat
OECD Development Co-operation Directorate (DCD)

Financing for Sustainable Development Division (FSD)
Statistical Standards and Methods Unit
<table>
<thead>
<tr>
<th>Time</th>
<th>Session Title</th>
<th>Details</th>
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</thead>
<tbody>
<tr>
<td>40 min</td>
<td>Introduction to TOSSD</td>
<td>What is TOSSD? How does it help? How is it governed? How does it relate to the UN SDGs?</td>
</tr>
<tr>
<td>15 min</td>
<td>Presentation by the Asian Development Bank:</td>
<td>TOSSD as a Measurement Standard Enhancing Transparency</td>
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<tr>
<td>15 min</td>
<td>Break</td>
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<tr>
<td>25 min</td>
<td>TOSSD data reporting</td>
<td>What is the TOSSD data architecture?</td>
</tr>
<tr>
<td>25 min</td>
<td>TOSSD.online</td>
<td>How to use the TOSSD data?</td>
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</tbody>
</table>

End of Session
What is TOSSD?
What is TOSSD?

TOSSD is an international statistical measure that provides a complete picture of and detailed data on all official resources and private finance mobilised by official interventions in support of the Sustainable Development Goals (SDGs).

“What is private finance mobilised by official interventions?”

“These are private resources that would have not been invested in sustainable development without an official development intervention, such as the use of a guarantee.”
What is TOSSD?

A framework to measure resources in support of sustainable development

TOSSD reporters

- Bilateral providers
  (traditional and Southern providers)

- Multilateral providers
  (MDBs and other IFIs, UN agencies, other multilateral organisations)

Components considered in TOSSD

- Official Development Assistance (ODA) flows
- Other Official Flows (OOF) e.g. non-concessional loans
- South-South co-operation
- Triangular co-operation
- Spending for International Public Goods (IPGs)
- Private finance mobilised by official interventions

Sustainability test

- Does it support Sustainable Development?
  - YES
  - NO
  - Excluded

Current data availability

- Complete
- Partial

TOSSD framework

- Pillar I
  - Cross-border flows to TOSSD-eligible countries
- Pillar II
  - Global and regional expenditures for International Public Goods
- Private Finance Mobilised
What is TOSSD?

Key milestones

2017
The International TOSSD Task Force was established.

2019
A first version of the TOSSD methodology was developed.
A TOSSD Data Survey was carried out.

2020
The UN StatCom mandated a UN working group to develop an indicator to measure development support, taking into account the TOSSD methodology.
First regular data collection round was carried out.

2022
TOSSD is adopted as a data source in the new version of the indicator 17.3.1.
2nd TOSSD dataset (on 2020 activities) is disseminated.

2015
A political anchorage for TOSSD: the international community committed to “open, inclusive and transparent discussions” on the new measure of TOSSD in the Addis Ababa Action Agenda (paragraph 55) in July 2015.
What is TOSSD?

Who are the main users of TOSSD?

Beneficiary countries:
- central and line ministries,
- national statistical offices,
- central banks

Civil society organisations, think tanks, academia, data analysts

Development partners:
- bilateral and multilateral organisations

Specific communities focusing on development finance, refugees, Islamic finance, South-South co-operation

Media/Journalists
# TOSSD data architecture

## What is TOSSD?

## A. Identification data

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

## B. Basic data

6. TOSSD recipient
7. Project title
8. Project description
9. External link
10a. SDG focus
10b. Keywords
11. Sector
12. Channel of delivery
13. Channel name
14. Modality
15. Financial instrument
16. Financing arrangement
17. Framework of collaboration
18. TOSSD Pillar

## C. Volume data

19. Currency
20. Amount committed
21. Amount disbursed
22. Reflows to the provider
23. Amount mobilised
24. Salary cost
25. Concessionnality
26. Maturity
27. Leveraging mechanism
28. Origin of the funds mobilised
29. SSC-specific information

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See the Reporting Instructions, the TOSSD data form and the code lists

- [https://www.tossd.org/docs/reporting-instructions.pdf](https://www.tossd.org/docs/reporting-instructions.pdf)
- [https://www.tossd.org/docs/data-form.xls](https://www.tossd.org/docs/data-form.xls)
- [https://www.tossd.org/docs/tossd-codes.xlsx](https://www.tossd.org/docs/tossd-codes.xlsx)
What is TOSSD?

Data visualisation tool: TOSSD.online

All TOSSD data are published under the TOSSD data visualisation tool: https://tossd.online/
Why is TOSSD needed?
Long-term trends

The financial landscape for sustainable development evolves and changes drastically. TOSSD aims to reflect this complex landscape better than existing international statistics on development finance. It includes:

Why is TOSSD needed?

More actors

- Non-DAC Sovereign providers
- Export credit institutions
- DAC donor agencies
- Multilateral agencies including regional organisations
- DFIs
- Private philanthropy
- Sovereign providers
- Export credit institutions
- Private actors/investors

TOSSD

More instruments

- Direct investment in companies and SPVs
- Guarantees
- Shares in CIVS
- Credit lines
- Syndicated loans
- Simple co-financing

Greater focus on sustainability

SUSTAINABLE DEVELOPMENT GOALS
Why is TOSSD needed?

TOSSD Pillar II captures resources at the regional and global levels in support of International Public Goods

TOSSD captures regional and global activities with substantial benefits to developing countries

To valorise all aspects of the 2030 Agenda, for example work generating global norms that benefit all countries

International Public Goods are key enablers of sustainable development for all, including TOSSD-eligible countries

To make some of the domestic action for global sustainable development more visible

Global Public Good, Development Enablers and combating Global Challenges

- Global macroeconomic and financial stability
- Global and regional norm-setting
- Climate change mitigation
- Biodiversity
- Peace & security
- Research & development
- Health
- Integration of refugees, protected persons and migrants

TOSSD Pillar II captures resources at the regional and global levels in support of International Public Goods
The UN has adopted TOSSD as a data source for the SDGs indicator 17.3.1.:

- a. Official sustainable development grants
- b. Official concessional sustainable development loans,
- c. Official non-concessional sustainable development loans,
- d. Foreign direct investment
- e. Mobilised private finance (MPF) on an experimental basis, and
- f. Private grants.

SDG target 17.3

“Mobilize additional financial resources for developing countries from multiple sources”

Why is TOSSD needed?

A game changer in 2022: TOSSD now a data source for the SDGs Indicator Framework

https://unstats.un.org/sdgs/metadata/?Text=&Goal=17&Target=17.3
Why is TOSSD needed?

G20 and TOSSD

TOSSD is included in the G20 “Financing for Sustainable Development Framework” since 2020.

This G20 FSD framework indicates that “(...) Total Official Support for Sustainable Development can help increase the efficiency and effectiveness of delivery of financing and encourage improvements in quality, execution, and tracking of progress”

All G20 members (except Argentina) are engaged with TOSSD in at least one way: through reporting data, and/or by being part of the International TOSSD Task Force.

https://www.tossd.org/docs/FSD%20-%20Final%20draft.pdf
Benefits for recipients and providers of development co-operation

1. Resource mobilisation
2. Budget processes and development planning
3. Donor co-ordination
4. SDG monitoring (17.3.1)
5. Development effectiveness
6. Improvement of public policies and data analyses
7. Accountability and inclusiveness
8. Monitoring of international commitments
9. Balance of payments
10. Communications

>>>>>> Second block of the presentation >>>>>>>>
Why is TOSSD needed?

TOSSD as essential for INFFs

Definition of Integrated National Financing Framework (INFF): A comprehensive framework mapping the landscape for financing sustainable development at country-level and laying out a financing strategy to implement targeted policies and reforms in order to achieve the SDGs.

TOSSD is a critical input for the assessment and diagnostics phase.

For more information, see the INFF website: https://inff.org/

Source: UN DESA
Questions & answers

Any questions?
3

International
TOSSD Task Force
Established in 2017 following the call at the 3rd International Conference on Financing for Development
(Addis Ababa – paragraph 55)

**Mandate:**
To develop and maintain the TOSSD framework (definitions, measurement parameters and methodologies, eligibility criteria) in an open, inclusive and transparent manner.

**Transparency:**
All documents are posted on the TOSSD website to allow for “open, inclusive and transparent” discussions.

**The main output of the Task Force:**
The TOSSD Reporting Instructions = the TOSSD statistical methodology.
Task Force membership

Co-chairs:
Mr Risenga Maluleke (South Africa) and Mr Laurent Sarazin (European Union)

27 Members:
23 countries
(incl. 5 Asian countries)
+
4 multilateral institutions

7 Observers:
CSOs and 6 countries
Questions & answers

Any questions?
TOSSD data collections: 2020 figures
Considerable expansion in the 2\textsuperscript{nd} data collection round

99 respondents of which…

44 countries

55 multilateral organisations
Including UN entities and MDBs

First-time data from 10 countries and multilateral entities
- Brazil
- Thailand
- BSTDB
- CABEI
- EFSD
- Interpol
- NADB
- UNOCT
- WTO - ITC
- UN ESCWA

Continued statistical engagement in 2022
**TOSSD totals for 2020**

- **Pillar I**: USD 273 billion (77%)
- **Pillar II**: USD 82 billion (23%)

**Amounts mobilised**

- **Official Support**: USD 355 billion
- **Private Finance Mobilised**: USD 51 billion

**Gross Disbursements**

- USD 355 billion + USD 51 billion

*Data available at [https://tossd.online/](https://tossd.online/)*

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**The figures include**

- USD 91 billion of estimated data gaps derived from CRS for non-respondents (included only at aggregated level)

**The figures do not include**

- Flows only reported on a commitment basis e.g. EIB pillar II activities for USD 22 billion (included in the downloadable dataset on tossd.online).

**Part of the mobilisation data are confidential**

- MDBs’ data on mobilisation are treated as confidential pending agreement on the appropriate level of aggregation in public disclosure.

**For comparison:**

- TOSSD in 2019 amounted to USD 292 billion.
3. Pillar I – More transparency to recipient countries

TOSSD considerably enhanced the availability of information on support to Malaysia.

176 additional activities reported

+ 41% in volume terms (compared to DAC statistics on development finance)

DAC statistics: USD 86 m.

TOSSD: USD 121 m.

Examples of previously unreported activities

South-South co-operation:
- In-kind technical co-operation activities by Indonesia

Triangular co-operation:
- Technical co-operation by Brazil

Activities beyond ODA for DAC members:
- Defence & Public Order and Safety activities by Canada & France
- International Nonproliferation Export Control Program by United States

Non-core resources by multilateral organisations:
- Protecting the rights of migrant domestic workers and plantation workers by ILO
- Outflows from ADB trust funds
- Health workforce capacity by UNFPA
- Sustainable Models of Quality Education by UNICEF
TOSSD figures for 2020

Pillar II - Global and regional expenditures (financing for international public goods and global challenges)

49% of the financing for IPGs captured in TOSSD is additional *

**Excludes activities reported on a commitment basis only (USD 22 commitments from EIB).**
TOSSD figures for 2020

Pillar I – South-South co-operation

2020 TOSSD: South-South co-operation

12 reporters*
3 602 activities
USD 21.7 billion**

Highlights of TOSSD reporting by Indonesia:

• 60+ activities on South-South co-operation and Islamic finance on 2019-20
  • Training, workshops, expertise
  • Scholarships
  • Humanitarian assistance
  • Project loans
• Activities with countries all over the world
  • SE Asia, Oceania, Africa, Americas and also other regions

(*) Brazil, the Caribbean Development Bank, Chile, the Central American Bank for Economic Integration, Costa Rica, the Development Bank of Latin America, Indonesia, Kazakhstan, the Islamic Development Bank, Nigeria, Thailand and Turkey.

(**) Of which USD 11.8 billion relating to activities reported on a commitment basis only (Latin America Development Bank, IFAD, TrC by Denmark).
Questions & answers

Any questions?
5

TOSSD as a Measurement Standard Enhancing Transparency

ADB ASIAN DEVELOPMENT BANK
TOSSD as a Measurement Standard Enhancing Transparency and Supporting ADB’s Mission

Agnes Surry
Senior Planning and Policy Specialist
Strategy, Policy and Partnerships Department
Why is Transparency Important to ADB?

Under Strategy 2030, ADB will sustain its efforts to eradicate extreme poverty and achieve a prosperous, inclusive, resilient, and sustainable Asia and the Pacific.

ADB is committed to empowering people by providing them with the information they need to participate in the bank’s development activities.

The Access to Information Policy (AIP) establishes the principles and rules for ADB to be transparent and accountable to the people it serves.
ADB Supports Several Transparency initiatives – IATI /2020 ATI
ADB Supports Several Transparency initiatives - TOSSD
ADB supports the SDGs through its STRATEGY 2030
2021 ADB Projects Mapped to the SDGs (#)

- Projects link to the SDGs
- Country Partnership Strategies reflect national SDG priorities
- Projects mobilize finance for SDGs
- Targeted technical assistance provided
Questions & answers

Any questions?
BREAK
6 TOSSD reporting form and data items
Providers should submit their TOSSD Pillar I data by 31 July and their Pillar II data by 1 October. TOSSD data will get published in December 2022.
# TOSSD data reporting

## Overview of TOSSD data fields

### A. Identification Data

1. Reporting year
2. Provider country/institution
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4. Provider project ID number
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### B. Basic data

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7. Project title
8. Project description
9. External link
10. SDG focus
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- [https://www.tossd.org/docs/tossd-codes.xlsx](https://www.tossd.org/docs/tossd-codes.xlsx)
### Overview of TOSSD data fields

#### A. Identification Data
1. Reporting year | 2020
2. Provider country/institution | Korea
3. Provider agency | KEXIM
4. Provider project ID number | 18ED00035
5. TOSSD ID Number | 2018094556

#### B. Basic data
6. TOSSD recipient | Cambodia
7. Project title | Rural Roads Improvement Project
8. Project description | Improvement of 36 Rural Roads ...
9. External link | www.abc.com
10. SDG focus | 9.1
11. Sector | Road transport (transport & storage)
12. Channel of delivery | 12001
13. Channel name | Central Government
14. Modality | Projects
15. Financial instrument | Standard loan
16. Financing arrangement | 
17. Framework of collaboration | 
18. TOSSD Pillar | 1

#### C. Volume data
19. Currency | USD
20. Amount committed | 0
21. Amount disbursed | 1559.094
22. Reflows to the provider | 0
23. Amount mobilised | 0

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For in-kind technical co-operation only
- 24. Salary cost
- 25. Concessionnality | Concessional
- 26. Maturity | 72

For loans only
- 27. Leveraging mechanism | 
- 28. Origin of the funds mobilised | 
- 29. SSC-specific information |
## TOSSD data reporting
### Overview of TOSSD data fields

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The SDG focus

Assessment of sustainability is made on a case-by-case basis.

Contentious areas and activities:

• Non-renewable and nuclear energy
• Mineral resources and mining – gas and oil
• Humanitarian assistance to local communities with an objective to create a more amicable environment to carry out military missions
• Contributions to NGOs when their activity has a primarily religious motive
• Activities that reflect bilateral engagement and diplomacy not specific to SDGs such as journalism exchange
• Petrochemical industry

Such activities are mostly excluded by TOSSD data reporters.

In a few cases, however, these activities are retained in TOSSD, as they support sustainable development in the specific country context.

The TOSSD Task Force continues to discuss the operationalisation of sustainability in TOSSD.
Questions & answers

Any questions?
Examples of data: TOSSD.online
Step 1

Select relevant filters (pillar, recipient country, sector, year).

Click ‘Action’ to filter by country or region.
Step 2

TOSSD.online data visualisation

Apply selection: All activities for Philippines in 2020 for all pillars and sectors.

Click ‘Apply selection’
TOSSD.online data visualisation

Step 3

Use the data visualisation by pillar, sector (CRS or ISIC), recipient (chart or map), SDG goals and targets.

Example: distribution by sector
Step 3

TOSSD.online data visualisation

Use the data visualisation by pillar, sector (CRS or ISIC), recipient (chart or map), SDG goals and targets.
TOSSD.online data visualisation

Step 4

Browse activities.

<table>
<thead>
<tr>
<th>Recipient</th>
<th>Project title</th>
<th>Sector</th>
<th>SDGFocus</th>
<th>Amount (USD K)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Philippines</td>
<td>08 - Youth leadership and participation</td>
<td>Education</td>
<td>16.7</td>
<td>124.58</td>
</tr>
<tr>
<td>Philippines</td>
<td>06 - Adolescents and youth skills and capabilities</td>
<td>Education</td>
<td>3.7</td>
<td>126.03</td>
</tr>
<tr>
<td>Philippines</td>
<td>Filipino Higher Education Institutes have been empowered in their role as drivers of change by strengthening their threefold mission of research, educ</td>
<td>Education</td>
<td>Not set</td>
<td>253.49</td>
</tr>
<tr>
<td>Philippines</td>
<td>Renforcer et valoriser, par des partenariats, la contribution des acteurs académiques au développement humain durable des Philippines</td>
<td>Education</td>
<td>Not set</td>
<td>215.87</td>
</tr>
<tr>
<td>Philippines</td>
<td>Financial support for learning Croatian language</td>
<td>Education</td>
<td>11.4</td>
<td>0.45</td>
</tr>
<tr>
<td>Philippines</td>
<td>Providing a range of undergraduate degree programs supported by selected faculty members, an advanced campus, a full range of support services and various activities that provide support to students.</td>
<td>Education</td>
<td>4.8</td>
<td>4.50</td>
</tr>
<tr>
<td>Philippines</td>
<td>This is a program aimed at increasing the realization of rights to education, and skills for work, among young women and men in the vulnerable communities of Western Somar. This program is funded by Al Ansari Exchange. This program will deepen and expand.</td>
<td>Education</td>
<td>4.1</td>
<td>450.05</td>
</tr>
</tbody>
</table>
Step 5

Export activities as Excel, CSV or XML file.
TOSSD.online data visualisation

Step 5

Example of an exported dataset

Pivot Tables in Excel are a helpful function to analyse data. Microsoft offers free trainings on how to use this function.

https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb
TOSSD.online data visualisation

Step 6

Find more information about TOSSD and the visualisation tool.

Click ‘About’ to find more information about the data.
TOSSD.org main site

TOSSD Total Official Support for Sustainable Development

HOME | WHAT IS TOSSD | INTERNATIONAL TASK FORCE | PILOT STUDIES AND ANALYSES | EVENTS | METHODOLOGY | DATA

17th TOSSD Task Force meeting
Paris, 11-13 July 2022. Find out more about the TOSSD Task Force meetings here.

TOSSD at a glance

Total Official Support for Sustainable Development (TOSSD) is a new international standard for measuring the full array of resources in support of the 2030 Agenda. It is designed to monitor all official resources flowing into developing countries for their sustainable development, but also private resources mobilized through official means. It also measures contributions to International Public Goods – up to now “invisible” in development finance statistics – that help countries reach their Sustainable Development Goals.

Read more

Latest video

Events

› Financing for Development Forum 2022 - side event. Closing the information gap: TOSSD as a data source for the SDG global indicator framework
› 16th Task Force meeting - 5 to 7 April 2022
› Side event of 53rd session of the UN Statistical Commission "New indicator on the measurement of development support"
› Browse events
Questions & answers

Any questions?
Using TOSSD for development planning
# Use of TOSSD data for development planning

TOSSD data can be used to:

1. Better understand the financing landscape for a given country and inform the Integrated National Financing Frameworks
2. Compare countries
3. Provider coordination
Better understand the financing landscape for a given country

How to use TOSSD data

• Find detailed information for a given country.
• Identify possible financing gaps.

How to use TOSSD.online

1. Select relevant filters (Pillar, recipient country, sector, year)
2. Click on “Apply selection”
3. Select the data visualisation chart by pillar, sector (CRS or ISIC), recipient (chart or map), SDG goals and targets
4. Click on “Browse activities”
5. Click on “Export activities” and download in excel, pdf or xml
6. You are now ready to use and analyse TOSSD data!
Better understand the financing landscape for a given country and mobilise additional resources

Example: How to understand the financing landscape of a sector in Cambodia

1. Select relevant filters: all pillars, Cambodia as a recipient country, all sectors and all years.
2. Use the data visualisation to view the breakdown by sector to get an overview.

Outcome: more resources are targeted to business & financial services, government & civil society and health. If financing needs are also available at country level, TOSSD data can be used to carry out a financing gap analysis by sector.
Better understand the financing landscape for a given country

Example: How to understand the financing landscape of a sector in Cambodia

3. For more details, browse activities in the data visualisation tool, or export the results of your query, e.g. in Excel.
Better understand the financing landscape for a given country

Example: How to understand the financing landscape of a sector in Cambodia

4. Use the data in the Excel sheet to conduct further analysis, e.g. with the help of Pivot tables.

Pivot Tables in Excel are a helpful function to analyse data. Microsoft offers free trainings on how to use this function.

https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb
Development planning

Compare your country to others

How to use TOSSD data

• Compare your own development finance data with TOSSD data for other countries.
• Identify potential providers intervening in another country and that could support your country
• Identify how financing packages are put together (e.g. blended finance) or how specific instruments are used (e.g. in which sectors guarantees are used)
• Identify possible data gaps in your development finance statistics.
• Fill data gaps in your development finance statistics.

How to use TOSSD.online

1. Select relevant filters (pillar, recipient country, sector, year)
2. Click on “Apply selection”
3. Select the data visualisation chart by pillar, sector (CRS or ISIC), recipient (chart or map), SDG goals and targets
4. Click on “Browse activities”
5. Click on “Export activities” and download in excel, pdf or xml
6. You are now ready to use and analyse TOSSD data!
How to use TOSSD data

- Find out where, in which sectors and what type of projects providers are putting their efforts.
- Use this information to improve coordination across providers of development co-operation.

How to use TOSSD.online

1. Select relevant filters (pillar, recipient country, sector, year)
2. Click on “Apply selection”
3. Select the data visualisation chart by pillar, sector (CRS or ISIC), recipient (chart or map), SDG goals and targets
4. Click on “Browse activities”
5. Click on “Export activities” and download in excel, pdf or xml
6. You are now ready to use and analyse TOSSD data!
Development planning

Donor coordination

How can TOSSD data support donor coordination in Viet Nam in the government & civil society sector?

1. Select relevant filters: all pillars, Viet Nam as recipient country, all sectors and all years.

2. Use the data visualisation to view the breakdown by e.g. SDG and sector to get an overview.

Findings: Donors especially contribute to SDG goals 8 and 7. In terms of sectors, donors focus on transport & storage and energy. Government & civil society does not seem to belong to the main priorities.
Questions & answers

Any questions?
Next steps and key points
Next steps and key points

Next steps – A new governance entity for TOSSD

Governance:
• The inclusion of TOSSD as a data source for the 17.3.1 indicator calls for a more global and formal governance for TOSSD.
• A new governance arrangement is required to keep an efficient mode of working. Transition: early 2024.

Financing:
• While the OECD has covered the costs of TOSSD for the last 5 years, members of the future entity are invited to make a yearly contribution to maintain TOSSD.

Data:
• Provision of data to the UN in the context of 17.3.1.
• Third data collection round ongoing
Summary of key points

TOSSD is a new international statistical measure that provides a complete picture of all official resources and private finance mobilised by official interventions in support of sustainable development and the SDGs.

TOSSD tracks
- cross-border flows (Pillar I) and
- Contributions at the regional and global levels and to international public goods (Pillar II).

TOSSD brings benefits to both recipient and provider countries and greater transparency of development co-operation data, notably in the context of:
- Recipients’ development planning
- Co-ordination among providers
Summary of key points

An inclusive International Task Force develops and maintains the TOSSD methodology.

The third round of data collection is currently ongoing.

Data on 2019 and 2020 are available online at: www.tossd.online.

In March 2022, TOSSD was recognized as a data source for the indicator 17.3.1 on the measurement of development support.

The TOSSD Task Force may evolve into a new inclusive governance entity in 2024.
Thank you

www.tossd.org

aliutku@DAGTEKIN@oecd.org; tomas.HOS@oecd.org; guillaume.DELALANDE@oecd.org
The TOSSD Task Force Secretariat is carrying out a series of country and thematic pilot studies to test the TOSSD methodology and make sure that the framework addresses the information needs of recipient countries.

- **2018**
  - The Philippines
  - Senegal

- **2019**
  - Costa Rica
  - Peace and security

- **2020**
  - Burkina Faso
  - Indonesia

- **2021**
  - Health

- **2022**
  - Chile
  - Data pilot

Currently finalising:
- Bangladesh
- Cameroon
- Colombia
# Main differences between TOSSD and ODA

<table>
<thead>
<tr>
<th></th>
<th>TOSSD</th>
<th>ODA</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Objective of the measure</strong></td>
<td>Measuring resources in support of sustainable development</td>
<td>Measuring donor effort</td>
</tr>
<tr>
<td><strong>Key eligibility criterion of the measure</strong></td>
<td>Sustainable development</td>
<td>Economic development and welfare of developing countries</td>
</tr>
<tr>
<td><strong>Main focus</strong></td>
<td>Recipient</td>
<td>Provider</td>
</tr>
<tr>
<td><strong>Scope of flows covered</strong></td>
<td>Officially-supported flows: official flows and private finance mobilised through official interventions</td>
<td>Official flows</td>
</tr>
<tr>
<td></td>
<td>Concessional and non-concessional</td>
<td>Concessional</td>
</tr>
<tr>
<td><strong>Measurement</strong></td>
<td>Cash flow</td>
<td>Grant equivalent</td>
</tr>
<tr>
<td><strong>Target countries</strong></td>
<td>OECD DAC List of ODA Recipients and other countries on an opt-in basis</td>
<td>OECD DAC List of ODA Recipients</td>
</tr>
<tr>
<td><strong>Reporters</strong></td>
<td>Ambition: All providers</td>
<td>OECD DAC and some non-DAC countries</td>
</tr>
<tr>
<td><strong>Governance arrangements</strong></td>
<td>Ambition: driven by the international community with strong UN involvement</td>
<td>OECD DAC-driven</td>
</tr>
</tbody>
</table>