TOSSD capacity building seminar for recipient countries

Total official support for sustainable development

22 June 2023
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TOSSD Task Force Secretariat
OECD Development Co-operation Directorate (DCD)

Financing for Sustainable Development Division (FSD)
Statistical Standards and Methods Unit

1. NO POVERTY
2. ZERO HUNGER
3. GOOD HEALTH AND WELL-BEING
4. QUALITY EDUCATION
5. GENDER EQUALITY
6. CLEAN WATER AND SANITATION
7. AFFORDABLE AND CLEAN ENERGY
8. DECENT WORK AND ECONOMIC GROWTH
9. INDUSTRY, INNOVATION AND INFRASTRUCTURE
10. REDUCED INEQUALITIES
11. SUSTAINABLE CITIES AND COMMUNITIES
12. RESPONSIBLE CONSUMPTION AND PRODUCTION
13. CLIMATE ACTION
14. LIFE BELOW WATER
15. LIFE ON LAND
16. PEACE AND JUSTICE, STRONG INSTITUTIONS
17. PARTNERSHIPS FOR THE GOALS

THE GLOBAL GOALS
Outline

1. What is TOSSD?
2. Why is TOSSD needed?
3. Benefits of TOSSD
4. TOSSD.online and uses of TOSSD data
5. Featuring contributions in TOSSD: introduction to reporting
6. Presentation of TOSSD reporting form and items
What is TOSSD?
What is TOSSD?

“TOSSD is an international statistical measure that provides a complete picture of all official resources to promote sustainable development in developing countries. It also monitors private resources mobilised through official means and contributions to International Public Goods.”
TOSSD from a country perspective

“TOSSD is a space where different co-operation traditions can meet and co-exist in harmony. These traditions seek a common goal: the 2030 agenda.”

- Fabiola Soto, Mexican Agency for International Cooperation for Development (AMEXCID)

“Since TOSSD has a much wider scope, it helps us to track activities that we did not manage to track before, such as those related to South-South Co-operation, Triangular Co-operation or to International Public Goods.”

- Baga Moustapha, Head of Official Development Assistance coordination, Ministère de l’économie, des finances et de la prospective (MEFP), Burkina Faso
What is TOSSD?

A framework to measure resources in support of sustainable development in developing countries

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)
- 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 is established.

2019
First recognition of TOSSD in the G7
A first version of the TOSSD methodology is released.

2020
TOSSD is referenced in the G20 FSD framework.
The first TOSSD regular data collection is carried out.

2022
TOSSD becomes a data source for the new version of SDG indicator 17.3.1.
The 2nd TOSSD dataset (on 2020 activities) is released.

2023
The 3rd TOSSD dataset is released. With 106 reporters, TOSSD now contains more than one million activities.
Work of the International TOSSD Task Force

Task Force membership

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

27 Members
23 countries
4 multilateral institutions
Members from Asia: Bangladesh, Indonesia, Japan, Philippines, Timor Leste.

7 Observers
CSOs and six countries
(Austria, CAITEC - China, Norway, Romania, Germany, Mexico)
2

Why is TOSSD needed?
A new measure to respond to a changing landscape

Why is TOSSD needed?

Greater focus on sustainability

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

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

SUSTAINABLE DEVELOPMENT GOALS

TOSSD
Why is TOSSD needed?

TOSSD Pillar II also captures resources in support of International Public Goods

Global macroeconomic and financial stability

Global and regional norm-setting

Climate change mitigation

Biodiversity

Peace & security

Health

Research & development

Integration of refugees, protected persons and migrants

International Public Goods, Development Enablers and combating Global Challenges
Why is TOSSD needed?

Greater transparency - TOSSD is a data source for the SDG indicator framework

TOSSD is a data source for the SDG indicator 17.3.1.:

17.3.1 Additional financial resources mobilized for developing countries from multiple sources.

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
f. Private grants.

https://unstats.un.org/sdgs/metadata/?Text=&Goal=17&Target=17.3
Questions & answers

Any questions?
3

Benefits of TOSSD
Benefits of TOSSD

TOSSD benefits for recipient and provider countries

Greater transparency and accountability

Better understanding of the financial landscape and more information to mobilize additional resources

Better development planning and improved provider coordination

Enhanced SDG monitoring

A more comprehensive reflection of regional and global expenditures for developing countries

An inclusive governance system
Benefits of TOSSD

Greater transparency and accountability: one million activities at tossd.online (2019-2021)

- TOSSD gathers more than 1 million activities of official support for sustainable development
- In 2021, TOSSD amounted to USD 394 bn

Notes:
- The figures include USD 86 billion of estimated data gaps derived from the OECD CRS for non-TOSSD reporters (included in tossd.online at aggregated level)
- The total figure for mobilised private finance is provisional pending reporting by the EIB (USD 7 billion in 2020).
Pillar I – More transparency for recipient countries

753 additional activities reported

+ 116.4% in volume terms (compared to OECD statistics on development finance)

OECD statistics: USD 1.06 bn.

TOSSD USD 2.29 bn.

Examples of previously unreported activities

South-South co-operation:
• Food assistance by Brazil to ensure nutrition security after the Beirut explosion

Activities beyond ODA:
• Radiation detection capabilities activities in the Beirut Port by Canada
• Support by France to Intercultural and interreligious dialogue
• International security and non-proliferation by the United States

Non-core resources by multilateral organisations:
• Addressing Gender Discriminatory Laws, Women empowerment activities by UN Women
• Strengthening decent work to mitigate stress factors by the International Labour Organisation

For example, for Lebanon

Benefits of TOSSD
Pillar I – More transparency for recipient countries

466 additional activities reported

+ 28% in volume terms (compared to OECD statistics on development finance)

OECD statistics: USD 225 million

TOSSD USD 288 million

Examples of previously unreported activities

South-South co-operation:
• Support for the Strengthening of the Justice Sector in East Timor, by Brazil
• Provision of financial support for livelihood activities through horticulture production and livestock rearing, by Brazil

Activities beyond ODA:
• Preventing and Responding to Gender-Based Violence in Timor-Leste by Korea

Activities led by multilateral organisations:
• Food assistance by WFP
• Safeguarding rural communities from climate-related disasters, by UNDP
• Basic Education Strengthening and Transformation, by the Global Partnership for Education
• Other activities by UNFPA, UNICEF, UN Women, WHO and WTO

For example, for Timor Leste
Benefits of TOSSD

More information on South-South and Triangular co-operation

South-south (SSC) and triangular co-operation (TrC) in TOSSD

<table>
<thead>
<tr>
<th>SSC providers</th>
<th>TrC</th>
</tr>
</thead>
<tbody>
<tr>
<td>15 reporters  (*)</td>
<td>21 reporters</td>
</tr>
<tr>
<td>8,331 activities  (vs 3,974 activities in 2020)</td>
<td>4,731 activities  (vs 4,403 in 2020)</td>
</tr>
<tr>
<td>USD 28.6 billion  (USD 21.93 billion in 2020)</td>
<td></td>
</tr>
</tbody>
</table>

A few highlights on SSC reporting:

- A doubling of SSC activities from 2020 to 2021, mostly thanks to Brazil that went from 300+ in 2020 to 3,000+ activities in 2021.
- IsDB reported Islamic Finance projects.
- PICA reported for the first time in 2021.
- Mexico reported 2020 data on a pilot basis.
- TrC reporting is also expanding.

(*) Brazil, Caribbean Development Bank, Central American Bank for Economic Integration, Chile, Costa Rica, Development Bank of Latin America, Kazakhstan, Islamic Development Bank, Nigeria, Peru, PICA, SESRIC, Thailand, Türkiye. Mexico and Indonesia have reported 2020 data.
Benefits of TOSSD

Pillar II – TOSSD also includes information on global and regional expenditures, including for international public goods and global challenges.

TOSSD DISBURSEMENTS IN PILLAR II BY SECTOR*

- Energy: 15
- Refugees in Donor Countries: 14
- Administrative Costs of Providers: 12
- Health: 9
- Other refugee-related expenditures: 7
- Other Multisector: 6
- Government & Civil Society: 5
- General Environment Protection: 4
- Communications: 4
- Education: 4
- Unalloc… Unspec…: 3
- Agric… Fores… Fishing: 2

* USD Billion. Excluding core contributions to multilateral organisations.
Provider coordination - Information on more than 100 providers

106 Reporters
of which...

45 Countries

60 Multilateral organisations
Including UN entities and MDBs

First-time data from 14 countries and multilateral entities
- Liechtenstein
- Malta
- Monaco
- Peru
- Mexico (2020 data)
- COVID-19 Response and Recovery Multi-Partner Trust Fund
- International Commission on Missing Persons
- Joint Sustainable Development Goals Fund
- New Development Bank
- UN Women
- UNEP
- WHO-Strategic Preparedness and Response Plan
- WTO (aid for trade)
- UN Office of Disarmament Affairs
TOSSD information is available by Sustainable Development Goal (2019-2021)

- An increase in TOSSD reporting by SDG from 51% in 2020 to 61% of disbursements in 2021.
- TOSSD is currently pilot testing an Artificial Intelligence tool to populate and verify SDG targets.
- Countries can use TOSSD data for monitoring the support they receive for the implementation of the SDGs (e.g., making of Voluntary National Reviews).

Data available at https://tossd.online/

Questions & answers

Any questions?
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TOSSD.online and uses of TOSSD data
Featuring contributions in TOSSD: introduction to reporting
Every year, the TOSSD Task Force Secretariat collects data on resources provided in the previous calendar year by bilateral and multilateral providers, including emerging providers. In 2023, the Secretariat collects data on 2022 expenditures.

Reporters should provide TOSSD data at activity level, and the objective is to make all TOSSD data publicly available, also at activity level.
The objective: filling the TOSSD reporting form

At the end of the process, what you need to provide is the TOSSD reporting form filled in with all your sustainable development activities. To do this, use the TOSSD data form and codes lists.

Introduction to reporting

TOSSD data form (28 items):

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

TOSSD 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 TOSSD data form.

https://tossd.org/docs/TOSSD_data_form.xls

https://tossd.org/docs/TOSSD-codes.xlsx
Key reference documents

The key reference documents that you will need to use for your TOSSD 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://tossd.org/docs/reporting-instructions.pdf](https://tossd.org/docs/reporting-instructions.pdf)

**Explanatory notes for reporters**
Document with key explanations for reporting TOSSD data.

These notes are shared by demand of the potential provider.
Main concepts and definitions of the TOSSD statistical framework

Point of measurement and currency

• **Main TOSSD measure**: gross disbursement basis. The net measure is also calculated for transparency and analytical purposes.

• **Currency**: data are reported in the currency in which the transaction takes place. For comparability purposes, data are converted by the TOSSD Secretariat to USD using annual average exchange rates.
A web tool to guide you through TOSSD reporting

This web tool will guide you step-by-step on how to record project information in the TOSSD form, providing indications by field.

With this tool, you won’t need to send an excel file, as filled data will be sent directly to the TOSSD Task Force Secretariat.

This tool is recommended for a country / institution with a maximum of 100 activities.

Email tossd.contact@oecd.org to get the link to the web tool.
Questions & answers

Any questions?
Chapters 2 and 3 of the TOSSD Reporting Instructions
Cross-border resource flows in support of sustainable development

TOSSD Framework

| 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-recipient

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 were on the “DAC List of ODA Recipients” in 2015, when the 2030 Agenda was adopted

II. Other countries and territories that have activated the TOSSD opt-in procedure.
Examples of TOSSD activities that could be reported by Turkmenistan

- Humanitarian assistance to developing countries
- Contributions to the multilateral system: assessed and voluntary contributions that are not earmarked for activities that take place/benefit Turkmenistan. E.g. contributions to the United Nations Regional Center for preventive Diplomacy for Central Asia
- South-South and triangular cooperation
- Technical assistance, capacity building seminars and trainings e.g. medical training to Afghanistan’s doctors
- Building infrastructure (ex. railways, schools, hospitals, etc.)
- Voluntary National Review (VNR)
How to report activities

Does the activity support sustainable development?

- YES
- NO

Does the activity involve a cross-border resource flow to a TOSSD recipient (even if channelled through a multilateral institution)?

- YES
- NO

Does the activity involve a flow to a multilateral organisation?

- YES
- NO

Therefore, the activity is implemented within your country or in a non TOSSD-eligible country

- YES
- NO

Does the activity support International Public Goods and development enablers and/or address global challenges?

- YES
- NO

Pillar I

Pillar II

Not TOSSD-eligible
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.
TOSSD Pillar II

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.
How to report activities - Exercise

Which Pillar would you choose for the following activities?

3 UNESCO Safe journalists programmes support:
   International Programme for the Development of Communication and through the Section for Freedom of Expression to the Special Account on "Freedom of Expression and Safety of Journalists".
Fish for Development:

The programme targets socio-economic development in Ghana through sustainable management of Ghana's marine fisheries resources and aquaculture production. The programme has been designed to prioritize activities that will enhance Ghana's Fisheries Commission's capacity for sustainable management of marine fisheries resources and aquaculture production. Institutional cooperation agreement between IMR and MoFAD.
Presentation of TOSSD reporting form and items

Chapter 4 of the TOSSD Reporting Instructions
A. Identification data

1. **Reporting year (•)**: Calendar year for which data are reported.

2. **Provider country/institution (•)**: Unique code identifying the reporting country or institution (please consult the TOSSD codes list). If you don’t find a code for your country/institution, please indicate the name in letters.

3. **Provider agency**: Unique code identifying the agency within the provider country that has budget responsibility and controls the activity for its own account.

4. **Provider project ID number**: Internal code for you to identify the activity in your system. Leave empty if the project is not identified by a code in your systems at present.

5. **TOSSD ID Number**: Leave empty. Provided by the TOSSD Task Force Secretariat.

*Starred items are mandatory in TOSSD reporting*
Exercise

Please fill the identification data in the TOSSD data form for the activities that you have identified in the pre-work exercise.

A. Identification data

<table>
<thead>
<tr>
<th>1. Reporting year</th>
<th>2. Provider country/institution</th>
<th>3. Provider agency</th>
<th>4. Provider project number</th>
<th>5. TOSSD ID number</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>8</td>
<td>3</td>
<td>1AFG-18/0023-1</td>
<td>2019000011</td>
</tr>
<tr>
<td>2019</td>
<td>8</td>
<td>1</td>
<td>1AFG-18/0023-2</td>
<td>2019000012</td>
</tr>
</tbody>
</table>
B. Basic data

6. **Recipient (**)**: Unique code that identifies the country/region receiving the cross-border flow, or benefiting from the in-kind technical co-operation.

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

*Starred items are mandatory in TOSSD reporting

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**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
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.

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**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 TOSSD format including sector classification.

- It should also allow to verify the TOSSD-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.
Fill in B. Basic data

B. Basic data

10. SDG focus (*): 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.
## Presentation of TOSSD reporting form and items

### The SDG focus

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

<table>
<thead>
<tr>
<th>Contentious areas and activities:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Non-renewable and nuclear energy</td>
</tr>
<tr>
<td>• Mineral resources and mining – gas and oil</td>
</tr>
<tr>
<td>• Humanitarian assistance to local communities with an objective to create a more amicable environment to <strong>carry out military missions</strong></td>
</tr>
<tr>
<td>• Contributions to NGOs when their activity has a <strong>primarily religious motive</strong></td>
</tr>
<tr>
<td>• Activities that reflect bilateral engagement and diplomacy not specific to SDGs such as <strong>journalism exchange</strong></td>
</tr>
<tr>
<td>• Petrochemical industry</td>
</tr>
</tbody>
</table>

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.
11. Sector (*): The sector identifies the specific area within the recipient’s economic, social or environmental architecture that the resource transfer fosters (reporters can use either the CRS or ISIC classifications).

*Starred items are mandatory in TOSSD reporting
Presentation of TOSSD reporting form and items

B. Basic data

<table>
<thead>
<tr>
<th>3-digit code</th>
<th>CRS sector code</th>
<th>Description</th>
<th>Clarifications / Additional notes on coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>110</td>
<td></td>
<td>Education</td>
<td></td>
</tr>
<tr>
<td>111</td>
<td></td>
<td>Education, Level unspecified</td>
<td>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).</td>
</tr>
<tr>
<td>11110</td>
<td></td>
<td>Education policy and administrative management</td>
<td>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.</td>
</tr>
<tr>
<td>11120</td>
<td></td>
<td>Education facilities and training</td>
<td>Educational buildings, equipment, materials; subsidiary services to education (boarding facilities, staff housing); language training; colloquia, seminars, lectures, etc.</td>
</tr>
<tr>
<td>11130</td>
<td></td>
<td>Teacher training</td>
<td>Teacher education (where the level of education is unspecified); in-service and pre-service training; materials development.</td>
</tr>
<tr>
<td>11182</td>
<td></td>
<td>Educational research</td>
<td>Research and studies on education effectiveness, relevance and quality; systematic evaluation and monitoring.</td>
</tr>
</tbody>
</table>

*Starred items are mandatory in TOSSD reporting*
### Presentation of TOSSD reporting form and items

#### B. Basic data

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

<table>
<thead>
<tr>
<th>3-digit code</th>
<th>Description</th>
<th>3-digit code</th>
<th>Description</th>
<th>3-digit code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>110</td>
<td>Education</td>
<td>240</td>
<td>Banking &amp; Financial Services</td>
<td>530</td>
<td>Other Commodity Assistance</td>
</tr>
<tr>
<td>120</td>
<td>Health</td>
<td>250</td>
<td>Business &amp; Other Services</td>
<td>600</td>
<td>Action Relating to Debt</td>
</tr>
<tr>
<td>130</td>
<td>Population Policies/Programmes &amp; Reproductive Health</td>
<td>310</td>
<td>Agriculture, Forestry, Fishing</td>
<td>720</td>
<td>Emergency Response</td>
</tr>
<tr>
<td>140</td>
<td>Water Supply &amp; Sanitation</td>
<td>320</td>
<td>Industry, Mining, Construction</td>
<td>730</td>
<td>Reconstruction Relief &amp; Rehabilitation</td>
</tr>
<tr>
<td>150</td>
<td>Government &amp; Civil Society</td>
<td>330</td>
<td>Trade Policies &amp; Regulations</td>
<td>740</td>
<td>Disaster Prevention &amp; Preparedness</td>
</tr>
<tr>
<td>160</td>
<td>Other Social Infrastructure &amp; Services</td>
<td>410</td>
<td>General Environment Protection</td>
<td>910</td>
<td>Administrative Costs of Donors</td>
</tr>
<tr>
<td>210</td>
<td>Transport &amp; Storage</td>
<td>430</td>
<td>Other Multisector</td>
<td>930</td>
<td>Refugees in Donor Countries</td>
</tr>
<tr>
<td>220</td>
<td>Communications</td>
<td>510</td>
<td>General Budget Support</td>
<td>998</td>
<td>Unallocated/Unspecified</td>
</tr>
<tr>
<td>230</td>
<td>Energy</td>
<td>520</td>
<td>Development Food Aid/Food Security Assistance</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Starred items are mandatory in TOSSD reporting*
## Presentation of TOSSD reporting form and items

### B. Basic data

**11. Sector (*)**. Example of the ISIC classification for Agriculture, forestry and fishing. Reporters should use the class codes (3 digits)

<table>
<thead>
<tr>
<th>Section</th>
<th>Division</th>
<th>Group</th>
<th>Class</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
<td></td>
<td>Agriculture, forestry and fishing</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>11</td>
<td></td>
<td><strong>Crop and animal production, hunting and related service activities</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>111</td>
<td></td>
<td>Growing of non-perennial crops</td>
</tr>
<tr>
<td></td>
<td></td>
<td>112</td>
<td></td>
<td>Growing of cereals (except rice), leguminous crops and oil seeds</td>
</tr>
<tr>
<td></td>
<td></td>
<td>113</td>
<td></td>
<td>Growing of rice</td>
</tr>
<tr>
<td></td>
<td></td>
<td>114</td>
<td></td>
<td>Growing of vegetables and melons, roots and tubers</td>
</tr>
<tr>
<td></td>
<td></td>
<td>115</td>
<td></td>
<td>Growing of sugar cane</td>
</tr>
<tr>
<td></td>
<td></td>
<td>116</td>
<td></td>
<td>Growing of tobacco</td>
</tr>
<tr>
<td></td>
<td></td>
<td>119</td>
<td></td>
<td>Growing of fibre crops</td>
</tr>
</tbody>
</table>

*Starred items are mandatory in TOSSD reporting*
Presentation of TOSSD reporting form and items

B. Basic data

11. Sector (*). Example of the ISIC classification for Agriculture, forestry and fishing. Reporters should use the class codes (3 digits)

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Agriculture, forestry and fishing</td>
</tr>
<tr>
<td>B</td>
<td>Mining and quarrying</td>
</tr>
<tr>
<td>C</td>
<td>Manufacturing</td>
</tr>
<tr>
<td>D</td>
<td>Electricity, gas, steam and air conditioning supply</td>
</tr>
<tr>
<td>E</td>
<td>Water supply; sewerage, waste management and remediation activities</td>
</tr>
<tr>
<td>F</td>
<td>Construction</td>
</tr>
<tr>
<td>G</td>
<td>Wholesale and retail trade; repair of motor vehicles and motorcycles</td>
</tr>
<tr>
<td>H</td>
<td>Transportation and storage</td>
</tr>
<tr>
<td>I</td>
<td>Accommodation and food service activities</td>
</tr>
<tr>
<td>J</td>
<td>Information and communication</td>
</tr>
<tr>
<td>K</td>
<td>Financial and insurance activities</td>
</tr>
<tr>
<td>L</td>
<td>Real estate activities</td>
</tr>
<tr>
<td>M</td>
<td>Professional, scientific and technical activities</td>
</tr>
<tr>
<td>N</td>
<td>Administrative and support service activities</td>
</tr>
<tr>
<td>O</td>
<td>Public administration and defence; compulsory social security</td>
</tr>
<tr>
<td>P</td>
<td>Education</td>
</tr>
<tr>
<td>Q</td>
<td>Human health and social work activities</td>
</tr>
<tr>
<td>R</td>
<td>Arts, entertainment and recreation</td>
</tr>
<tr>
<td>S</td>
<td>Other service activities</td>
</tr>
<tr>
<td>T</td>
<td>Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use</td>
</tr>
<tr>
<td>U</td>
<td>Activities of extraterritorial organizations and bodies</td>
</tr>
</tbody>
</table>

*Starred items are mandatory in TOSSD reporting
12. **Channel of delivery**: 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 (e.g. when the provider agency hires a national implementer which in turn may hire a local implementer), report the first level of implementation as the channel of delivery.
## B. Basic data

### 12. Channel of delivery. All broader channel categories:

<table>
<thead>
<tr>
<th>Channel code</th>
<th>Full name</th>
</tr>
</thead>
<tbody>
<tr>
<td>10000</td>
<td>Public sector institutions</td>
</tr>
<tr>
<td>20000</td>
<td>Non-governmental organisations</td>
</tr>
<tr>
<td>30000</td>
<td>Public-private partnerships and networks</td>
</tr>
<tr>
<td>40000</td>
<td>Multilateral organisations</td>
</tr>
<tr>
<td>60000</td>
<td>Private sector institutions</td>
</tr>
<tr>
<td>90000</td>
<td>Other</td>
</tr>
</tbody>
</table>
### B. Basic data

**12. Channel of delivery.** Reporters should use the Channel ID. Examples:

<table>
<thead>
<tr>
<th>Channel parent category</th>
<th>Channel ID</th>
<th>Clarifications / Additional notes on coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>10000</td>
<td>10000</td>
<td>Public Sector Institutions</td>
</tr>
<tr>
<td>11000</td>
<td>11000</td>
<td>Donor Government</td>
</tr>
<tr>
<td>11000</td>
<td>11001</td>
<td>Central Government</td>
</tr>
<tr>
<td>11000</td>
<td>11002</td>
<td>Local Government</td>
</tr>
<tr>
<td>11000</td>
<td>11003</td>
<td>Public corporations</td>
</tr>
<tr>
<td>11000</td>
<td>11004</td>
<td>Other public entities in donor country</td>
</tr>
<tr>
<td>12000</td>
<td>12000</td>
<td>Recipient Government</td>
</tr>
<tr>
<td>12000</td>
<td>12001</td>
<td>Central Government</td>
</tr>
<tr>
<td>12000</td>
<td>12002</td>
<td>Local Government</td>
</tr>
<tr>
<td>12000</td>
<td>12003</td>
<td>Public corporations</td>
</tr>
<tr>
<td>12000</td>
<td>12004</td>
<td>Other public entities in recipient country</td>
</tr>
<tr>
<td>13000</td>
<td>13000</td>
<td>Third Country Government (Delegated co-operation)</td>
</tr>
</tbody>
</table>

**13. Channel name:** Free text indicating the full name of the institution implementing the activity.
**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.

<table>
<thead>
<tr>
<th>Modality</th>
<th>Full name</th>
<th>Clarification</th>
</tr>
</thead>
<tbody>
<tr>
<td>A00</td>
<td>Budget support</td>
<td>Identifies contributions from the provider to the government budget of a recipient country.</td>
</tr>
<tr>
<td>B01</td>
<td>Core support to NGOs, other private bodies, PPPs and research institutes</td>
<td>B01 will be included in the next version of the TOSSD codes.</td>
</tr>
<tr>
<td>B02</td>
<td>Core contributions to multilateral institutions</td>
<td>B02 will be included in the next version of the TOSSD codes. This code can only be used in cases where the multilateral institution does not report to TOSSD.</td>
</tr>
<tr>
<td>B03</td>
<td>Contributions to specific-purpose programmes and funds managed by implementing partners</td>
<td>B03 will be included in the next version of the TOSSD codes. This code can only be used in cases where the implementing partner does not report to TOSSD.</td>
</tr>
<tr>
<td>C01</td>
<td>Projects</td>
<td>Identifies specific inputs, activities and outputs supported by a TOSSD provider.</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Modality</th>
<th>Full name</th>
<th>Clarification</th>
</tr>
</thead>
<tbody>
<tr>
<td>D01</td>
<td>In-kind technical co-operation experts</td>
<td>Using public officials of the reporting country or institution.</td>
</tr>
<tr>
<td>D02</td>
<td>Other technical co-operation</td>
<td>Using internationally or locally recruited experts.</td>
</tr>
<tr>
<td>E01</td>
<td>Scholarships/training in donor country</td>
<td>Reportable in Pillar I.</td>
</tr>
<tr>
<td>E02</td>
<td>Imputed student costs</td>
<td>Reportable in Pillar II.</td>
</tr>
<tr>
<td>F01</td>
<td>Debt relief</td>
<td>All actions relating to debt restructuring.</td>
</tr>
<tr>
<td>G01</td>
<td>Administrative costs not included elsewhere</td>
<td>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.</td>
</tr>
<tr>
<td>H00</td>
<td>Expenditures in provider country</td>
<td>Expenditures in provider countries other than refugee costs, scholarships and imputed student costs, and administrative costs.</td>
</tr>
</tbody>
</table>
## Presentation of TOSSD reporting form and items

### B. Basic data

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

<table>
<thead>
<tr>
<th>Modality</th>
<th>Full name</th>
<th>Clarification</th>
</tr>
</thead>
<tbody>
<tr>
<td>I01</td>
<td>Support to refugees/protected persons in the provider country (up to 12 months of their stay)</td>
<td>Reportable in Pillar II.</td>
</tr>
<tr>
<td>I02</td>
<td>Support to refugees/protected persons in the provider country (beyond the 12-month period)</td>
<td>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.</td>
</tr>
<tr>
<td>I03</td>
<td>Support to refugees/protected persons - in other countries of asylum (TOSSD-eligible countries)</td>
<td>Reportable in Pillar I.</td>
</tr>
<tr>
<td>I04</td>
<td>Support to refugees/protected persons voluntarily returning to their countries of origin, nationality or last habitual residence (TOSSD-eligible countries)</td>
<td>Reportable in Pillar I. Excluding pre-departure assistance (which can be reported under I01, I02 or I03 modalities).</td>
</tr>
<tr>
<td>I05</td>
<td>Support to refugees/protected persons/migrants in the provider country for their integration</td>
<td>Reportable in Pillar II.</td>
</tr>
</tbody>
</table>
Use the right channel code and modality

• Choosing the right channel code and co-operation modality (core or earmarked contributions) is very important, especially when the provider extends the funding to trust funds managed by multilateral organisations.

• The Secretariat (and not reporters) will remove contributions channelled to/through multilateral organisations for all multilateral organisations that report on their outflows in TOSSD, to avoid double counting.

• In TOSSD, multilateral organisations are considered as providers and report all activities they implement, regardless of whether they are funded with core or earmarked funding.
Presentation of TOSSD reporting form and items

B. Basic data

15. **Financial instrument (⋆)**: TOSSD resource flows are provided through numerous financial instruments. These are categorised as grants, debt instruments, mezzanine finance instruments, equities and shares in collective investment vehicles. Included are also instruments that generate contingent liabilities but not necessarily a flow from the provider to the recipient (e.g. guarantees).

*Starred items are mandatory in TOSSD reporting*
### B. Basic data

#### 15. Financial instrument (*): Broader categories and codes in brackets. Reporters should use the codes in brackets.

<table>
<thead>
<tr>
<th>Code</th>
<th>Full name and subcodes</th>
</tr>
</thead>
<tbody>
<tr>
<td>100</td>
<td>Grants (Standard grant = 110)</td>
</tr>
<tr>
<td>420</td>
<td>Debt instruments (Standard loan = 421; Reimbursable grant = 422; Bonds = 423; Asset-backed securities = 424; Other debt securities = 425)</td>
</tr>
<tr>
<td>430</td>
<td>Mezzanine finance instruments (Subordinated loan = 431; Preferred equity = 432; Other hybrid instruments = 433)</td>
</tr>
<tr>
<td>500</td>
<td>Equity and shares in collective investment vehicles (Common equity = 510; Shares in collective investment vehicles = 520)</td>
</tr>
<tr>
<td>600</td>
<td>Debt relief</td>
</tr>
<tr>
<td>1000</td>
<td>Guarantees and other unfunded contingent liabilities (Guarantees/insurance = 1100)</td>
</tr>
<tr>
<td>2000</td>
<td>Direct provider spending (2100)</td>
</tr>
</tbody>
</table>

*Starred item is mandatory in TOSSD reporting*
Presentation of TOSSD reporting form and items

B. Basic data

16. Financing arrangement (*): identifies specific characteristics of the financial arrangement (e.g. blended finance, Islamic finance, export credits, co-financing arrangement involving recipient counterpart funds).

<table>
<thead>
<tr>
<th>Code</th>
<th>Full name</th>
</tr>
</thead>
<tbody>
<tr>
<td>FA01</td>
<td>Blended finance</td>
</tr>
<tr>
<td>FA01</td>
<td>Islamic finance</td>
</tr>
<tr>
<td>FA02</td>
<td>Co-financing arrangements involving recipient counterpart funds</td>
</tr>
<tr>
<td>FA03</td>
<td>Officially-supported export credits</td>
</tr>
</tbody>
</table>

18. TOSSD Pillar (*): Explained in section 2.

*Starred items are mandatory in TOSSD reporting
B. Basic data

17. Framework of collaboration: The framework of collaboration describes the broad type of partnership under which the activity is carried out. In TOSSD, these are South-South co-operation or triangular co-operation.

Triangular co-operation (also referred to as trilateral co-operation) involves a partnership among at least three partners, where three main roles can be identified as follows:

• **The beneficiary partner**, which is a TOSSD-eligible country that requests support to tackle a specific development challenge.

• **The pivotal partner** that has relevant domestic experience in addressing the issue in a context similar to that of the beneficiary country, and that shares its financial resources, knowledge and expertise to help others do the same.

• **The facilitating partner** that helps connect the other partners, and supports the partnership financially and/or with technical expertise.

The pivotal and facilitating partners each report on the resources they provide.
Presentation of TOSSD reporting form and items

B. Basic data

17. Framework of collaboration

- Beneficiary partner
- Pivotal partner
- Facilitating partner

Triangular co-operation
Please fill the basic data in the TOSSD data form for the activities that you have identified in the pre-work exercise.

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>625 Conflict prevention</td>
<td>Conflict Prevention, Peace and Security - empower community elders, civil society activists, women and youth so that they actively can engage in inclusive dialogue and conflict transformation.</td>
<td><a href="http://www.example.de">www.example.de</a></td>
<td>16.4</td>
<td>15220</td>
<td>22000</td>
<td>NAC - Afghanistankomiteen</td>
<td>C01</td>
<td>110</td>
<td>FA02</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>625 Education facilities and training</td>
<td>Education - the long term goal is to contribute so that all children start in, participate and complete a full cycle of primary and secondary education, and acquire basic literacy, numeracy and life-skills, enabling them to pursue further education and find gainful employment.</td>
<td><a href="http://www.example.de">www.example.de</a></td>
<td>4.1</td>
<td>11120</td>
<td>22000</td>
<td>NAC - Afghanistankomiteen</td>
<td>C01</td>
<td>110</td>
<td>FC01</td>
<td>1</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Presentation of TOSSD reporting form and items

Fill in C. Volume data

C. Volume data

19. Currency (*): ISO code for the currency in which the transaction has been undertaken. If you don’t find a code for your currency, please indicate the name in letters.

20. Amount committed (*): New amount committed contractually by the provider during the reporting year, i.e. the face value of the activity. A commitment is a firm written obligation by the provider, backed by the appropriation or availability of the necessary funds, to provide specified resources under specified financial terms and conditions and for specified purposes for the benefit of the recipient. Commitments are considered to be made at the date the financial agreement is signed or the obligation is otherwise made known to the recipient.

*Starred items are mandatory in TOSSD reporting. All amounts should be reported in thousands of units (millions for Yen).
**Presentation of TOSSD reporting form and items**

**Fill in C. Volume data**

---

**C. Volume data**

21. **Amount disbursed ( )*:** Amount disbursed (expenditure) by the provider during the reporting year. A disbursement is the placement of resources at the disposal of the recipient.

22. **Refloows to the provider ( )*:** Amount paid back to the provider during the reporting year and related to recoveries on grants, amortisation of loans and gains or losses from equity sales.

23. **Amount mobilised:** TOSSD measures the resources mobilised by official development finance interventions from private sources, where a causal link between the provision of the private finance and the official intervention can be documented.

*Starred items are mandatory in TOSSD reporting. All amounts should be reported in thousands of units (millions for Yen).*
C. Volume data

For in-kind technical co-operation only

- The TOSSD Task Force has designed a specific methodology to value in-kind technical co-operation (TC).

- In-kind TC is defined as technical co-operation implemented using public officials of the reporting country.

- Main objective: to estimate expenditures in an internationally comparable manner.

- If a reporting country hires experts in the market to deploy a TC programme, then the price of the contract is considered internationally comparable and does not require a specific methodology.
C. Volume data

For in-kind technical co-operation only

The specific methodology uses the Purchasing Power Parity Factor (PPP methodology)

- The PPP methodology is widely used in economic and development studies, by multilateral institutions and other actors, and is technically easy to implement.
- The PPP methodology is used by a number of potential TOSSD reporters to specifically measure the opportunity cost of their in-kind technical co-operation.

Tip

It is possible to change this methodology if Southern providers agree on another one.
C. Volume data

24. Salary Cost: To report their in-kind TC, providers need to:

1. **Separate** the cost of the **salary of the public official(s)** involved in the implementation of the activity for the time they dedicate to the activity (including preparation, implementation and follow-up). This is reported in field **24. Salary Cost**. Estimates are reportable.

2. **Report** other related costs e.g. per-diem, accommodation and transportation in field **21. Amounts Disbursed**.

3. **Assign** in field **14. Modality**: D01 - In-kind technical co-operation experts

The TOSSD Secretariat will apply the **PPP factor to the salary costs** for all countries.
C. Volume data

24. Salary cost

\[
\text{X days} \times \text{Average daily wage} = \boxed{24. \text{ Salary cost}}
\]

\[\text{PPP Factor Secretariat} + \boxed{\text{Internationally comparable salary cost}} + \boxed{\text{Other costs 21. Amounts disbursed}} = \boxed{\text{Total in-kind TC}}\]
C. Volume data

For loans only

25. **Concessionality**: A binary “Yes” or “No” code indicating the concessionality of the loan according to the IMF definition.

Calculator for assessing the grant element:


26. **Maturity**: Interval (number of months) from commitment date to the date of the last payment of amortisation.

For mobilisation only

27. **Leveraging mechanism**: Unique code indicating the leveraging instrument used. Please look at Annex F. for more information on the methodologies for reporting on resources mobilised.

28. **Origin of the funds mobilised**: Multiple codes identifying the origin of the funds mobilised.
Questions & answers

Any questions?
Thank you

www.tossd.org – www.tossd.online

Share your ideas/questions/thoughts using #TOSSD in your Twitter and LinkedIn accounts.

Our accounts: @JuliaBenn_, @DelalandeGui, @OlimacGamba