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

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
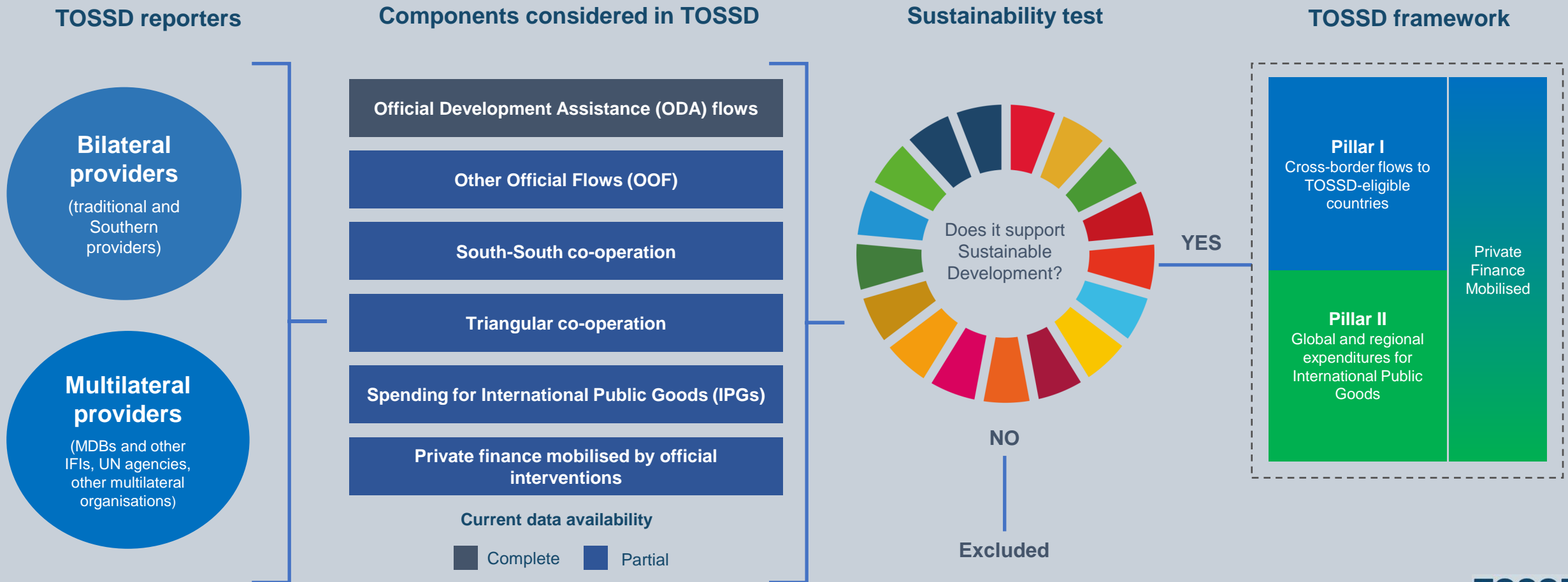
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What is TOSSD?

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

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
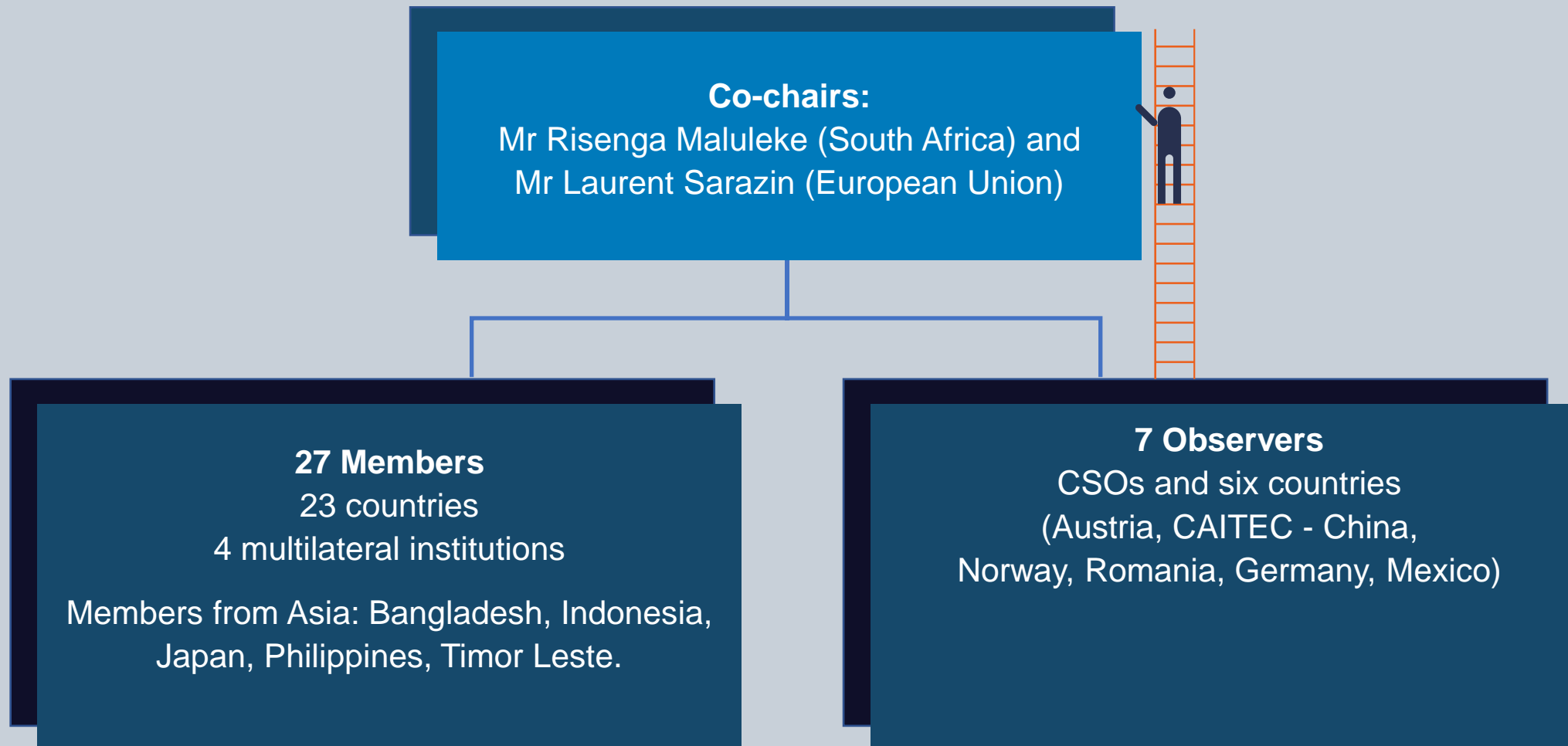
TOSSD

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)

TOSSD

② 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

Research & development

International Public Goods, Development Enablers and combating Global Challenges

Climate change mitigation

Health

Biodiversity

Peace & security

Integration of refugees, protected persons and migrants
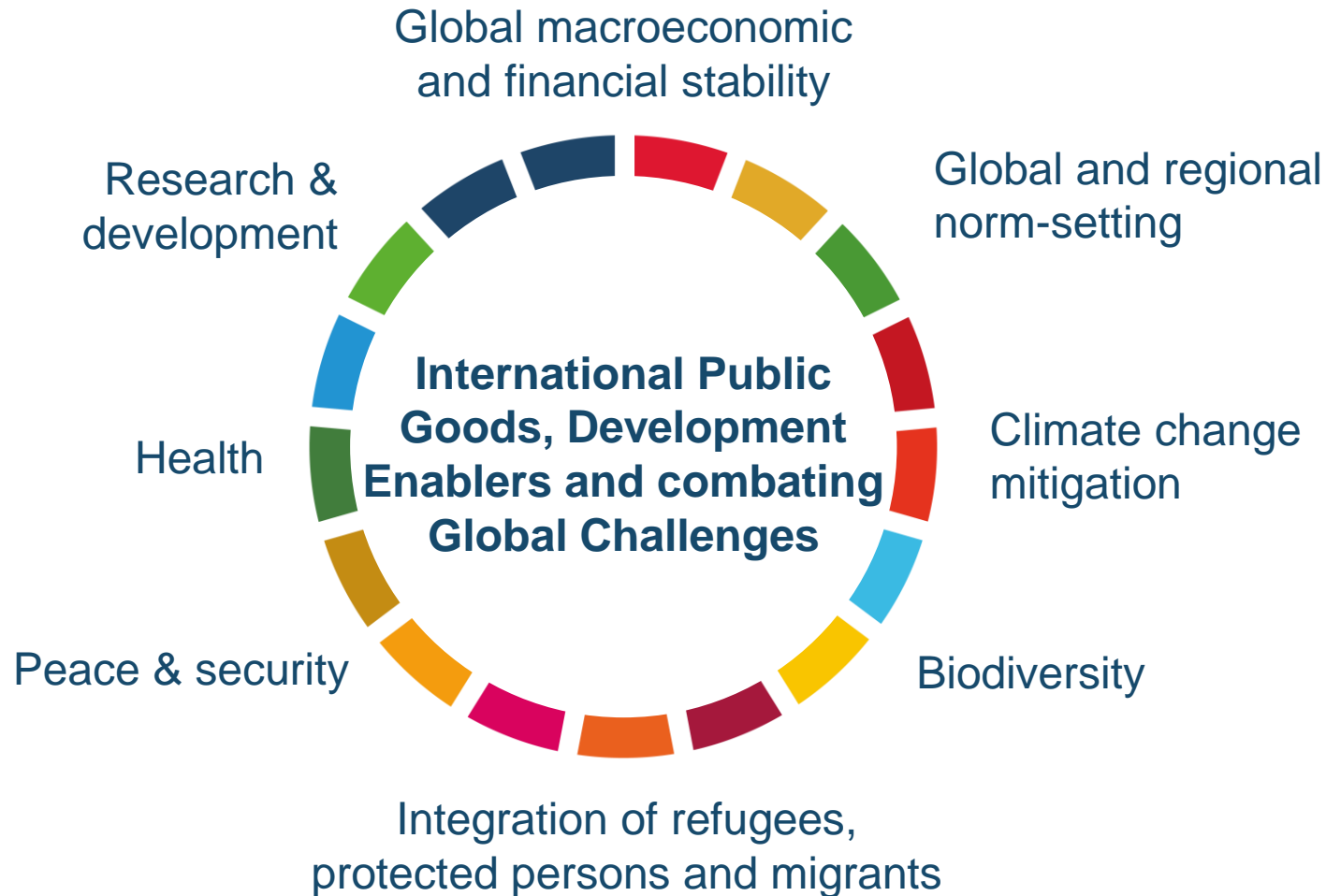
TOSSD

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?

TOSSD

3

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

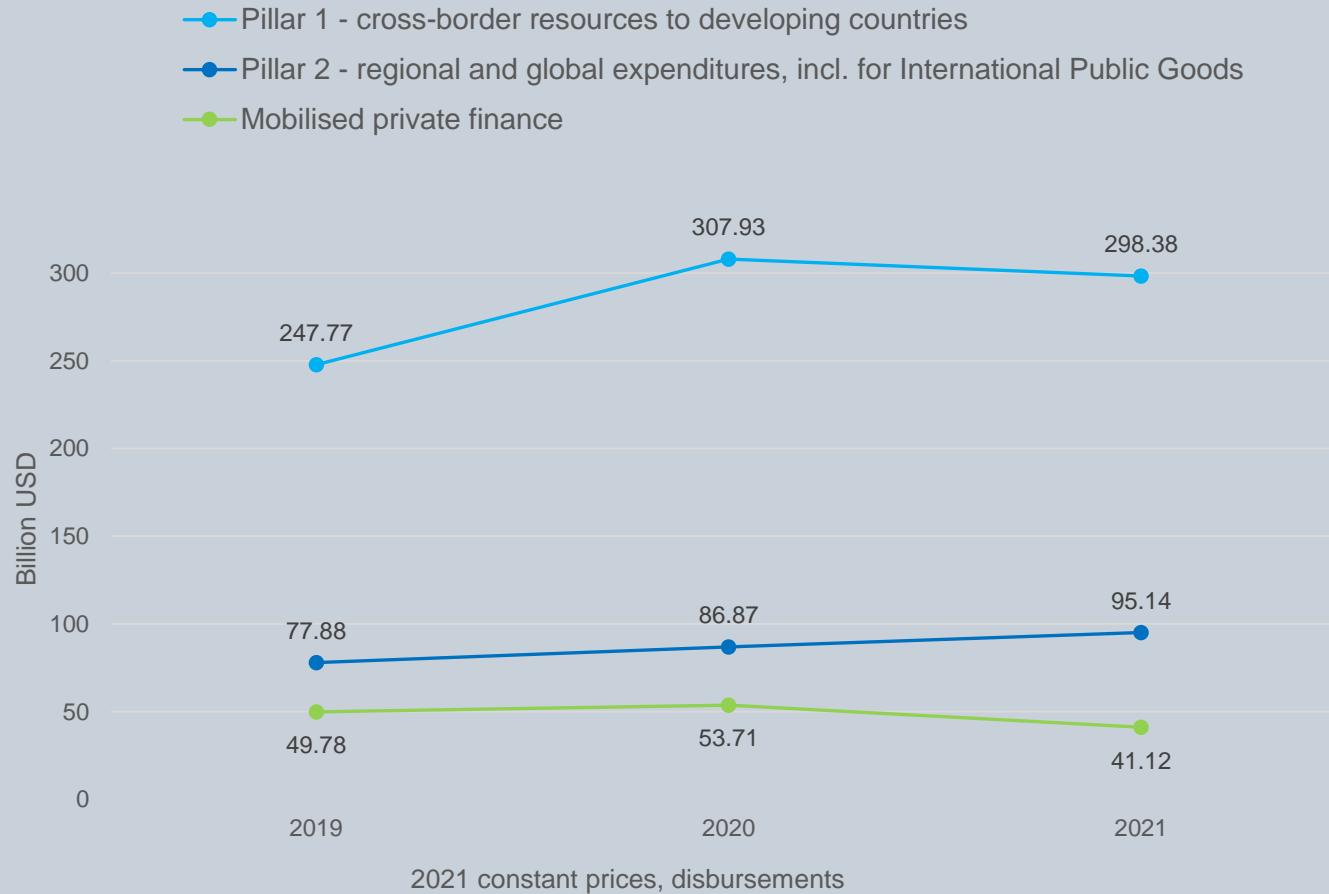**Better development planning and improved provider coordination**

Enhanced SDG monitoring

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

An inclusive governance system

TOSSD

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

- → Pillar 1 - cross-border resources to developing countries
- → Pillar 2 - regional and global expenditures, incl. for International Public Goods
- → Mobilised private finance

2021 constant prices, disbursements

- **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

For example, for **Lebanon**

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

TOSSD

Pillar I – More transparency for recipient countries

For example, for **Timor Leste**

466 additional activities reported

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

OECD statistics: USD 225 million

TOSSD USD 288 million
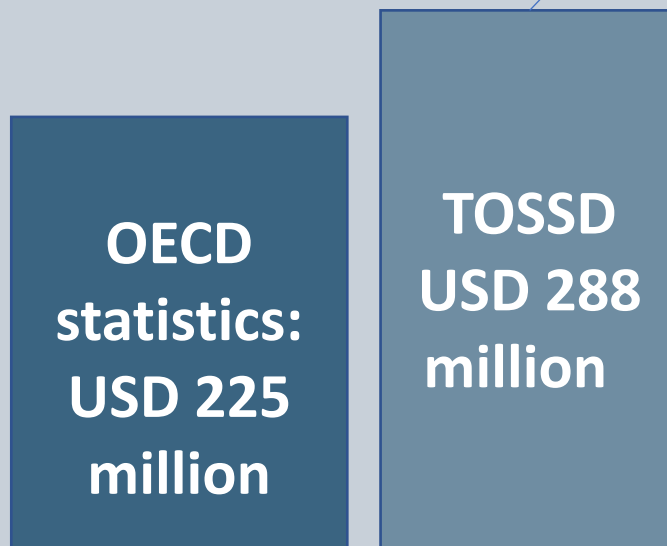
Examples of previously unreported activities

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

TOSSD

More information on South-South and Triangular co-operation

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

SSC providers	TrC
15 reporters (*)	**21 reporters**
8 331 activities (vs 3 974 activities in 2020)	**4 731 activities** (vs 4403 in 2020)
USD 28.6 billion (USD 21.93 billion in 2020)	

(*) 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.

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 3000+ 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.**

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*
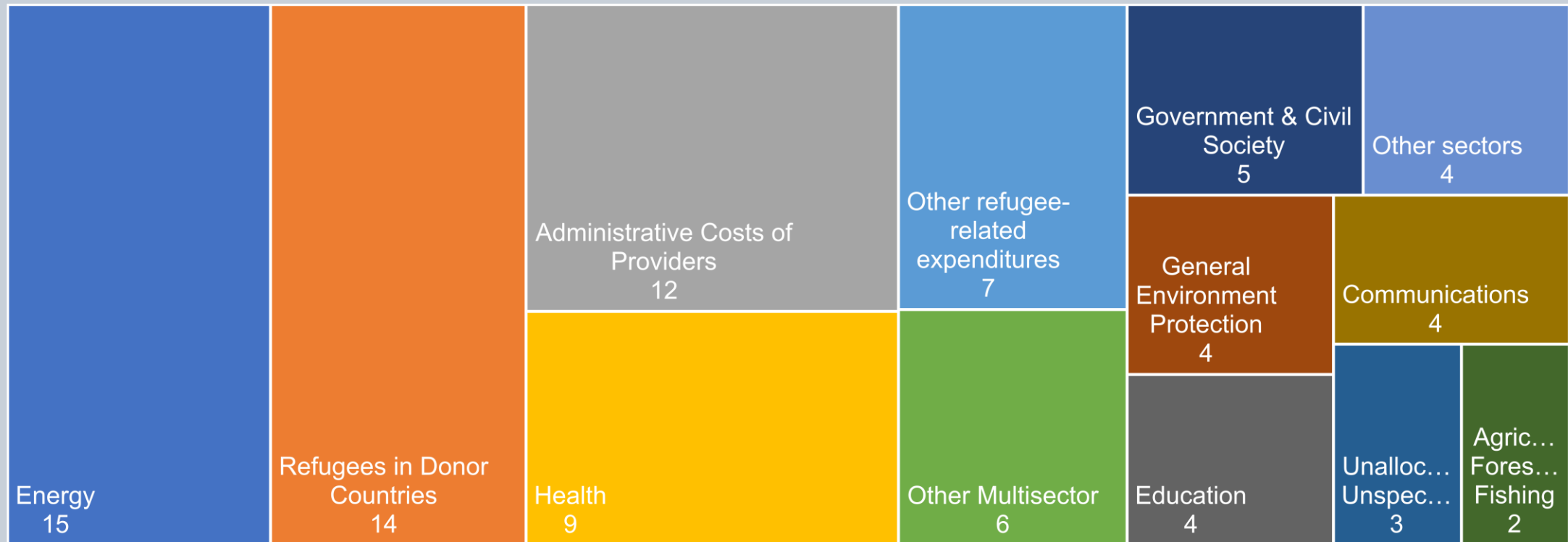
* USD Billion. Excluding core contributions to multilateral organisations

TOSSD information is available by Sustainable Development Goal (2019-2021)

Percentages of resources allocated by Sustainable Development Goals

2021 constant prices

● Darker shade: TOSSD activities exclusively allocated to one SDG
○ Lighter shade: TOSSD activities allocated to multiple SDGs
● Not marked
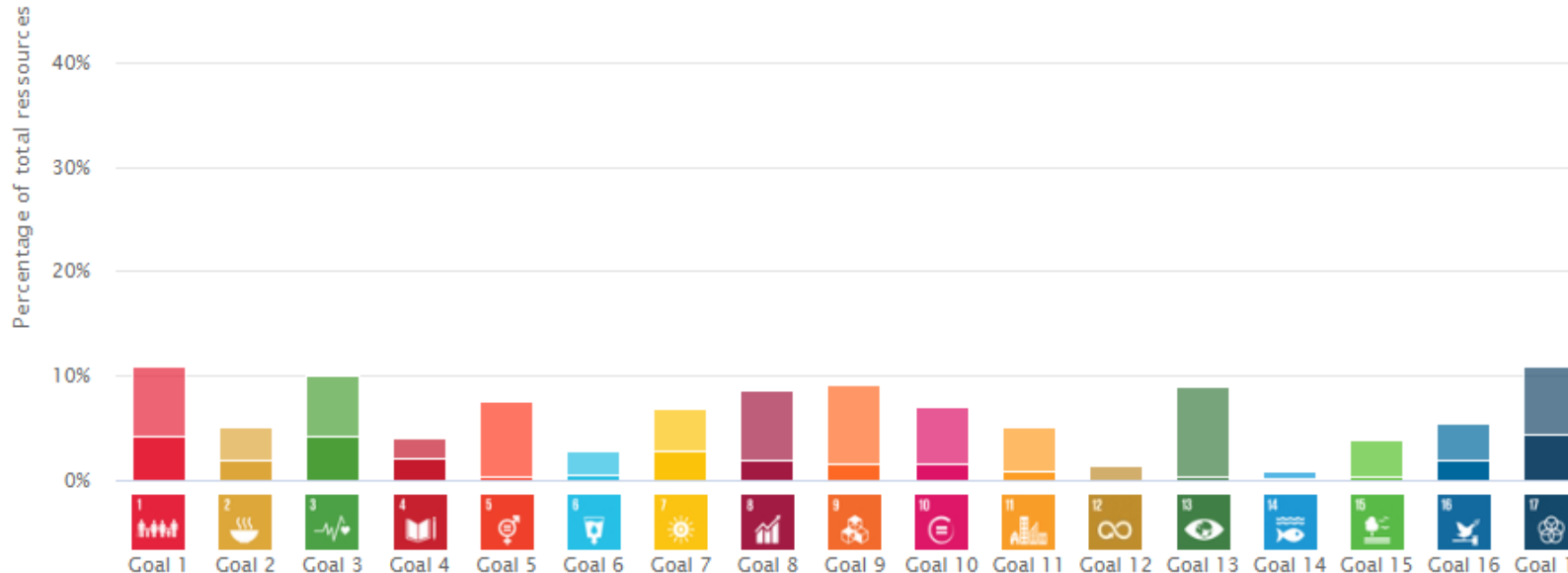
- An increase in **TOSSD reporting by SDG from 51% in 2020 to 61% of disbursements in 2021.**

- **TOSSD is currently pilot testing an Artificial Intelligence tool to populate and verify SDG targets.**

- **Countries can use TOSSD data for monitoring the support their receive for the implementation of the SDGs (e.g., making of Voluntary National Reviews).**

Data available at https://tossd.online/

https://tossd.org/pilot-studies-data-stories/hlpf-voluntary-national-reviews.htm

TOSSD

Questions & answers

Any questions?

4

TOSSD.online and uses of TOSSD data

5

Featuring contributions in TOSSD: introduction to reporting

Data collection cycle

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.

Submission	Verification	Feedback	Validation	Publication

Pillar I

31 July

Pillar 2

1 October

30 November

December

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

TOSSD

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.

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

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

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-codes.xlsx

TOSSD

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

Explanatory notes for reporters

Document with key explanations for reporting TOSSD data.

These notes are shared by demand of the potential provider

TOSSD

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 <u>currency in which the transaction takes place.</u> For comparability purposes, data are converted by the TOSSD Secretariat to USD using annual average exchange rates.

TOSSD

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.

Webtool for TOSSD 2019 activity-level data collection

TOSSD - Total Official Support for Sustainable Development - is a new metric that measures official flows, and private flows mobilised by the official sector, to support sustainable development. It aims to fill a knowledge gap about resources for sustainable development beyond ODA.

The Data Collection relates to resources provided in **2019**. It covers all the components of TOSSD, i.e.:

- **Cross-border resource flows** (i.e. external flows), including in-kind technical co-operation, in support of sustainable development in developing countries (Pillar I).
- **Contributions to support development enablers and/or address global challenges at regional or global levels** (Pillar II) i.e. resources spent at the domestic, global and regional levels to support global sustainable development, e.g. the promotion of international public goods (e.g. stable climate), the strengthening of development "enablers" (e.g. regional peace operations) or tackling global challenges (e.g. communicable diseases).
- **Private finance mobilised through official development finance interventions**.

TOSSD Reporting Instructions as well as explanatory notes for reporting in practice are available at www.tossd.org. The TOSSD Task Force Secretariat also stands ready to provide support, please reach out to them at tossd.contact@oecd.org.

Next

TOSSD

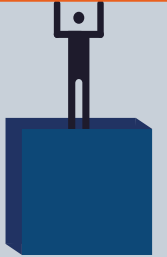# Questions & answers

Any questions?

TOSSD

(6)

TOSSD Pillar I and II

Chapters 2 and 3 of the TOSSD Reporting Instructions

Cross-border resource flows in support of sustainable development

TOSSD

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

TOSSD

Cross-border resource flows in support of sustainable development
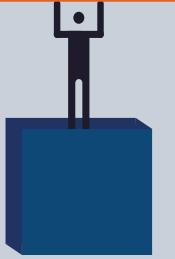
TOSSD-recipients

- To count as TOSSD, an activity should involve a cross-border resource flow to a country on the List of TOSSD recipient countries.
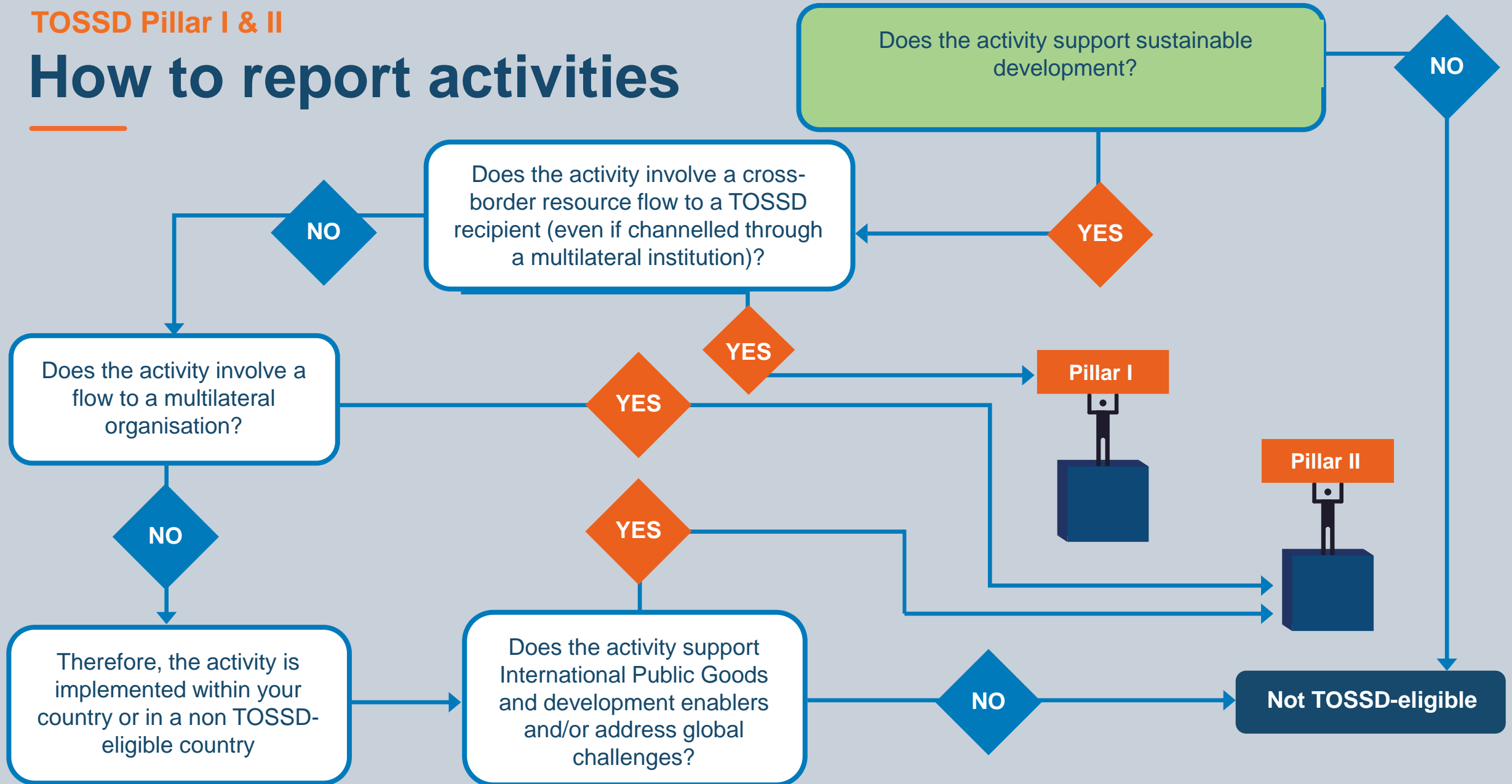
For any reporting year, this List includes:

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.

TOSSD

TOSSD

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)

TOSSD

TOSSD Pillar I & II
How to report activities

Does the activity support sustainable development?

NO

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

NO

YES

YES

Does the activity involve a flow to a multilateral organisation?

YES

Pillar I

Pillar II

NO

YES

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

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

NO

Not TOSSD-eligible

TOSSD

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

TOSSD

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

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".

Pillar II

TOSSD

How to report activities - Exercise

Which Pillar would you choose for the following activities?

(4) **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.

Pillar I

TOSSD

Questions & answers

Any questions?

6

Presentation of TOSSD reporting form and items

Chapter 4
of the TOSSD Reporting Instructions

Fill in A. Identification data

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

TOSSD

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

1. Reporting year	2. Provider country/institution	3. Provider agency	4. Provider project number	5. TOSSD ID number
2019	8	3	1AFG-18/0023-1	2019000011
2019	8	1	1AFG-18/0023-2	2019000012

TOSSD

Fill in B. Basic data

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

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

TOSSD

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 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.

TOSSD

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.

TOSSD

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

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.

TOSSD

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 (reporters can use either the CRS or ISIC classifications).

*Starred items are mandatory in TOSSD reporting

B. Basic data

11. Sector (*). 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.
	11182	Educational research	Research and studies on education effectiveness, relevance and quality; systematic evaluation and monitoring.

*Starred items are mandatory in TOSSD reporting

TOSSD

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

TOSSD

B. Basic data

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

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

*Starred items are mandatory in TOSSD reporting

B. Basic data

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

Section	Description
A	Agriculture, forestry and fishing
B	Mining and quarrying
C	Manufacturing
D	Electricity, gas, steam and air conditioning supply
E	Water supply; sewerage, waste management and remediation activities
F	Construction
G	Wholesale and retail trade; repair of motor vehicles and motorcycles
H	Transportation and storage
I	Accommodation and food service activities
J	Information and communication
K	Financial and insurance activities

Section	Description
L	Real estate activities
M	Professional, scientific and technical activities
N	Administrative and support service activities
O	Public administration and defence; compulsory social security
P	Education
Q	Human health and social work activities
R	Arts, entertainment and recreation
S	Other service activities
T	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use
U	Activities of extraterritorial organizations and bodies

*Starred items are mandatory in TOSSD reporting

TOSSD

B. Basic data

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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:

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

B. Basic data

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

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

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

TOSSD

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.
B01	*Core support to NGOs, other private bodies, PPPs and research institutes*	*B01 will be included in the next version of the TOSSD codes.*
B02	*Core contributions to multilateral institutions*	*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.*
B03	*Contributions to specific-purpose programmes and funds managed by implementing partners*	*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.*
C01	Projects	Identifies specific inputs, activities and outputs supported by a TOSSD provider.

TOSSD

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
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.

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.

TOSSD

B. Basic data

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.

- In TOSSD, multilateral organisations are considered as providers and report <u>all activities they implement</u>, regardless of whether they are funded with core or earmarked funding.

- 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.

TOSSD

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

TOSSD

B. Basic data

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

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

*Starred item is mandatory in TOSSD reporting

TOSSD

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).

Code	Full name
FA01	Blended finance
FA01	Islamic finance
FA02	Co-financing arrangements involving recipient counterpart funds
FA03	Officially-supported export credits

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.

TOSSD

B. Basic data

17. Framework of collaboration

Beneficiary partner

Triangular
co-operation

Pivotal partner

Facilitating partner
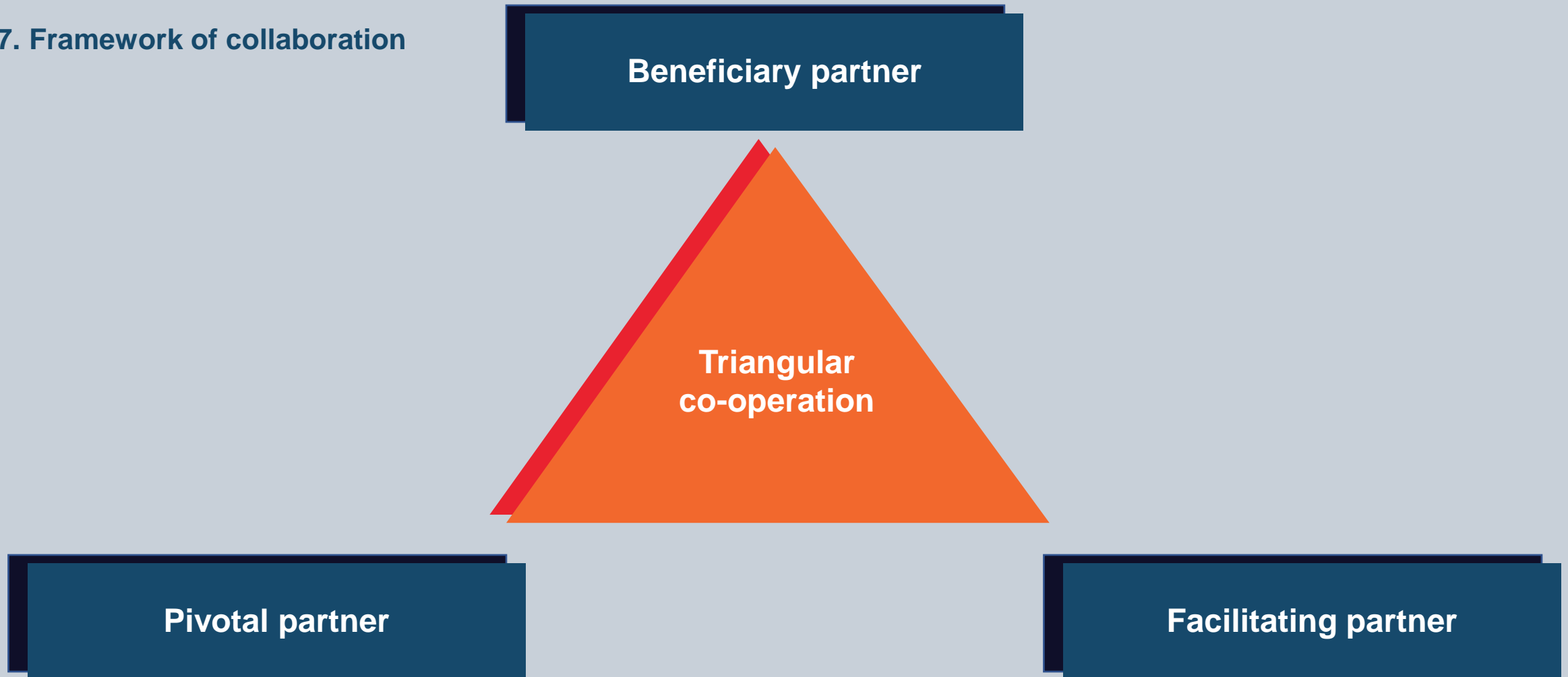
TOSSD

Presentation of TOSSD reporting form and items
Exercise

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

B. Basic data

6. TOSSD recipient	7. Project title	8. Description	9. External link	10. SDG focus	11. Sector	12. Channel code	13. Channel name	14 .Modality	15. Financial instrument	16. Financing arrangement	17. Framework of collaboration	18. TOSSD pillar
6	7	8	9	10	11	12	13	14	15	16	17	18
625	Conflict prevention	Conflict Prevention, Peace and Security - empower comunity elders, civil society activists, women and youth so that they actively can engage in inclusive dialogue and conflict transformation.	www.example.de	16.4	15220	22000	NAC - Afghanistankomiteen	C01	110	FA02		1
625	Education facilities and training	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 aquire basic literacy, numeracy and life-skills, enabling them to oursue further education and find gainful employment.	www.example.de	4.1	11120	22000	NAC - Afghanistankomiteen	C01	110		FC01	1

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).

TOSSD

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. Reflows 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).

TOSSD

Fill in C. Volume data

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.

TOSSD

Fill in C. Volume data

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.

TOSSD

Fill in C. Volume data

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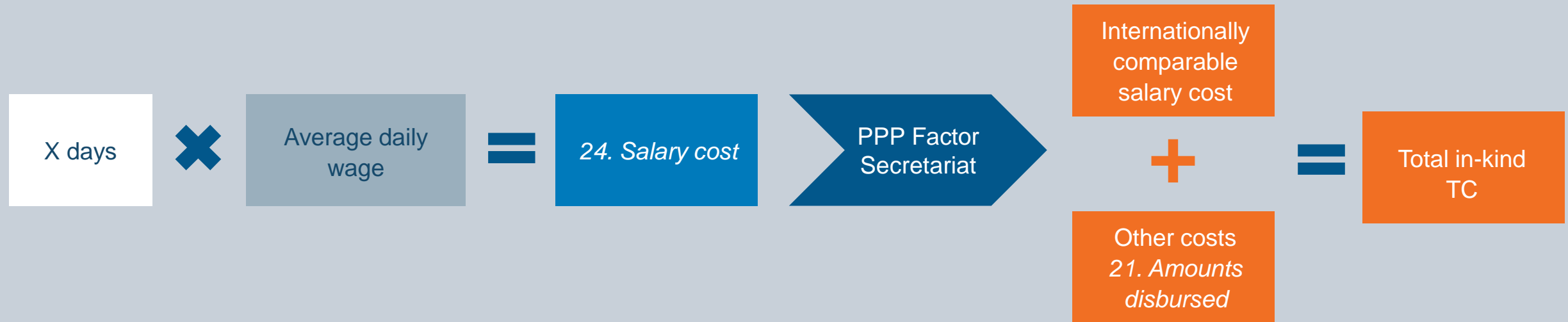
2. **Report** other related costs e.g. per-diem, accommodation and transportation in field *21. Amounts Disbursed*.

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.

TOSSD

C. Volume data

24. Salary cost

Fill in C. Volume data

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:

🔗 https://www.imf.org/external/np/pdr/conc/calculator/

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.

TOSSD

Questions & answers

Any questions?

Thank you

TOSSD