Virtual information session and capacity building seminar on TOSSD - Nigeria

31 May 2022, Paris
Presented by Guillaume DELALANDE and Juan PAVAJEAU FUENTES

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>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>10:00 am – 10:50 am</td>
<td>Welcome of the participants</td>
</tr>
<tr>
<td></td>
<td>Introduction to TOSSD: What is TOSSD? How does it help? Political</td>
</tr>
<tr>
<td></td>
<td>implications (UN, G20, African Union). History and evolution of the</td>
</tr>
<tr>
<td></td>
<td>International TOSSD Task Force. Introduction to TOSSD data collection.</td>
</tr>
<tr>
<td></td>
<td><strong>Presentation by Dr Pius, CEO, DTAC.</strong></td>
</tr>
<tr>
<td>10:50 am – 11:00 am</td>
<td>Break</td>
</tr>
<tr>
<td>11:00 am – 12:00 pm</td>
<td>Introduction to TOSSD Reporting: Presentation of the TOSSD form.</td>
</tr>
<tr>
<td>12:00 pm</td>
<td>End of the session</td>
</tr>
</tbody>
</table>
What is TOSSD?
What is TOSSD?

TOSSD is an international statistical measure that provides a complete picture of 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)
- 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

- Private Finance Mobilised

Pillar II
Global and regional expenditures for International Public Goods

TOSSD reporters

- Bilateral providers
- Multilateral providers
Resource flows in support of sustainable development in ODA and TOSSD

What is TOSSD?

In ODA
- Countries report on A1, A2, A3
To complement Information on resources to developing countries, in the CRS, multilateral institutions report on B2 (only core resources)

In TOSSD – A recipient perspective
- Countries report on A1
- Multilateral institutions report on B1 and B2
**What is TOSSD?**

**Key milestones**

<table>
<thead>
<tr>
<th>Year</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>The International TOSSD Task Force was established.</td>
</tr>
<tr>
<td>2019</td>
<td>A first version of the TOSSD methodology was developed. A TOSSD Data Survey was carried out.</td>
</tr>
<tr>
<td>2020</td>
<td>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.</td>
</tr>
<tr>
<td>2021</td>
<td>Launch of tossd.org and TOSSD data visualisation tool. First TOSSD dataset on 2019 activities is released.</td>
</tr>
<tr>
<td>2022</td>
<td>TOSSD is adopted as a data source in the new version of the indicator 17.3.1. 2nd TOSSD dataset (on 2020 activities) is launched.</td>
</tr>
</tbody>
</table>
## What is TOSSD?

### Main users of TOSSD

<table>
<thead>
<tr>
<th>Beneficiary countries:</th>
<th>Development partners</th>
<th>Media/Journalists</th>
</tr>
</thead>
<tbody>
<tr>
<td>central and line ministries, national statistics offices, central banks</td>
<td>Specific communities, focusing on development finance, refugees, Islamic finance, South-South cooperation</td>
<td></td>
</tr>
</tbody>
</table>
# Overview of TOSSD data fields

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

See the Reporting Instructions, the TOSSD data form and the code lists:
- [Reporting Instructions](https://www.tossd.org/docs/reporting-instructions.pdf)
- [Data Form](https://www.tossd.org/docs/data-form.xls)
- [Code Lists](https://www.tossd.org/docs/tossd-codes.xlsx)

## 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 (for loans only)
25. Concessionnality
26. Maturity
27. Leveraging mechanism (for mobilisation only)
28. Origin of the funds mobilised
29. SSC-specific information

For in-kind technical co-operation only
Benefits of TOSSD

Data visualisation tool

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 has changed drastically. TOSSD aims to better reflect this complex landscape than existing international statistics on development finance.

Why is TOSSD needed?

- Greater focus on sustainability
- More actors
  - Non-DAC Sovereign providers
  - Export credit institutions
  - Private philanthropy
  - DAC donor agencies
  - Multilateral agencies including regional organisations
  - Private actors/investors
  - DFIs
- More instruments
  - Direct investment in companies and SPVs
  - Guarantees
  - Simple co-financing
  - Syndicated loans
  - Credit lines
  - Shares in CIVS
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.

Why is TOSSD needed?

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

- Global and regional norm-setting
- Climate change mitigation
- Biodiversity
- Integration of refugees, protected persons and migrants
- Health
- Peace & security
- Research & development
- Global macroeconomic and financial stability
SDG target 17.3 seeks to «Mobilize additional financial resources for developing countries from multiple sources»

The UN has adopted TOSSD as a data source for the SDGs 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, and
- f. Private grants.

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

Linking the African Agenda 2063 and the Agenda 2030

TOSSD could help to track African providers’ contributions to the Agenda 2063 goals and the SDGs.

By pursuing the objectives in the African Agenda 2063, African countries pursue the SDGs at the same time. The African Union mapped the Agenda 2063 goals with the SDGs.

See: African Union

For example:

Agenda 2063

Goal 2: Well educated citizens and skills revolution underpinned by science, technology and innovation.

Goal 3: Healthy and well-nourished citizens

Goal 20: Africa takes full responsibility for financing her development Goals.

TOSSD data available for these SDGs
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.

3

Benefits of TOSSD
### Benefits of TOSSD

#### Benefits for recipients of development co-operation

<table>
<thead>
<tr>
<th>Greater transparency and accountability</th>
<th>Better development planning</th>
<th>Improved SDG monitoring</th>
</tr>
</thead>
<tbody>
<tr>
<td>A potential for resource mobilisation</td>
<td>A comprehensive reflection of global contributions to sustainable development.</td>
<td>An inclusive governance system</td>
</tr>
</tbody>
</table>
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.
Findings of the Nigeria Pilot

<table>
<thead>
<tr>
<th>Triangulate information</th>
<th>Better monitoring of the SDGs</th>
<th>Reporting as providers of development co-operation</th>
</tr>
</thead>
<tbody>
<tr>
<td>• TOSSD can prove useful to triangulate development finance information with that available in Nigeria.</td>
<td>TOSSD can help inform Nigerian reports on the monitoring of the SDGs, thereby contributing to discussions on how providers can better align funds with National Development plans.</td>
<td>TOSSD allows countries such as Nigeria to report their development co-operation activities.</td>
</tr>
</tbody>
</table>
Development planning

TOSSD as a critical input for INFFs

- **Definition of INFFs**: A comprehensive framework **mapping** the landscape for financing sustainable development at country-level (with TOSSD data as a crucial input) and laying out a **financing strategy** to implement targeted policies and reforms in order to reach the SDGs.

Source: UN DESA

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

For more information, see the INFF website: [https://inff.org/](https://inff.org/) and the dedicated page for Nigeria at: [https://inff.org/country/nigeria](https://inff.org/country/nigeria)
Work of the International TOSSD Task Force
Work of the 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.
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 including Nigeria
4 multilateral institutions

7 Observers
CSOs
Six countries
(Austria, CAITEC - China, Norway, Romania, Germany, Mexico)
Collecting TOSSD data
Considerable expansion in the 2\textsuperscript{nd} data collection round

\textbf{99 Respondents} of which…

\textbf{44 Countries}

\textbf{55 Multilateral organisations} Including UN entities and MDBs

\textbf{First-time data from 10 countries and multilateral entities}

- Brazil
- Thailand
- Black Sea Trade & Development Bank
- Central American Bank for Economic Integration
- Eurasian Fund for Stabilization and Development
- North American Development Bank
- Interpol
- UN Office of Counter-Terrorism
- WTO - International Trade Centre
- ESCWA-United Nations Economic and Social Commission for Western Asia

TOSSD figures for 2020
TOSSD totals for 2020

**Pillar I**
- USD 273 billion

**Pillar II**
- USD 82 billion

**Amounts mobilised**
- USD 51 billion

**Official support**
- USD 355 billion

**Private finance mobilised**
- USD 51 billion

Gross disbursements: USD 355 billion + USD 51 billion

**For comparison:**
- TOSSD in 2019 amounted to USD 292 billion.

**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.

Data available at [https://tossd.online/](https://tossd.online/)
Pillar I – More transparency to recipient countries

TOSSD to Lebanon – clear illustration of improved recipient perspective.

568 additional activities reported

+ 99% in volume terms (compared to OECD statistics on development finance)

OECD statistics: USD 1.1 bn.

TOSSD: USD 2.3 bn.

Examples of previously unreported activities

South-South co-operation:
- Food and medical & protective equipment provisions by Brazil

Activities beyond ODA for DAC members:
- Strengthening of Nuclear Security by Canada
- Peace and security activities by Austria and France
- Countering Violent Extremism by Canada

Non-core resources by multilateral organisations:
- Increasing access to water by UNDP
- Inclusive jobs and education for refugees and host communities in Lebanon by ILO
- Accountability for gender equality by UNFPA
- School meals by WFP
Pillar II - Global and regional expenditures (financing of international public goods and global challenges)

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

TOSSD disbursements in Pillar II
USD 82 billion **

TOSSD commitments in Pillar II
USD 112 billion

* Compared to OECD statistics on development finance (CRS)
** Excludes activities reported on a commitment basis only (USD 22 commitments from EIB).
### TOSSD figures for 2020

#### Pillar I – South-South and Triangular co-operation

<table>
<thead>
<tr>
<th>SSC</th>
<th>SSC and TrC</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 reporters*</td>
<td>19 reporters</td>
</tr>
<tr>
<td>3,602 activities</td>
<td>4,010 activities</td>
</tr>
<tr>
<td>USD 21.7 billion**</td>
<td>USD 21.8 billion**</td>
</tr>
</tbody>
</table>

* 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).

#### Highlights of first-time TOSSD reporting by Brazil:

- 300+ activities in a wide range of areas
- In-kind donations (e.g. COVID-19 test kits, food)
- Activities with China and other BRICS countries
- Activities by a public company
- First country to report using the ISIC classification
- In-kind technical co-operation with salary costs
The use of TOSSD data – A few examples

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
8. Communications
9. Balance of payments
10. Monitoring of International commitments
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.
Presentation by Dr Pius, CEO, DTAC
Presentation of TOSSD reporting form and items
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- [Code Lists](https://www.tossd.org/docs/tossd-codes.xlsx)
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*
# Introduction to TOSSD data

## Overview of TOSSD data fields

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- [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)

### B. Basic data

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For in-kind technical co-operation only

24. Salary cost
25. Concessionnality
26. Maturity

For mobilisation only

27. Leveraging mechanism
28. Origin of the funds mobilised
29. SSC-specific information
Presentation of TOSSD reporting form and items

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

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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
Presentation of TOSSD reporting form and items

Fill in B. Basic data

B. Basic data

8. Project description: Free text describing the activity, including its objectives, planned outputs and outcomes, and time frame. The text should be provided in English or French.

9. External link: Digital Object Identifier (DOI) or link to a web page (of the provider, implementing partner or recipient) containing detailed information on the activity.

Best practice for: Description

(8,000 characters)

• The description includes everything that would allow the Secretariat to check the accuracy and consistency of the information provided in the other fields of the 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.
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.

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.

*Starred items is mandatory in TOSSD reporting
### The SDG focus

#### 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

#### Assessing sustainability

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

#### TOSSD responses

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

#### Operationalisation of sustainability

The TOSSD Task Force is currently discussing further operationalisation of sustainability in TOSSD.
## B. Basic data

### 10b. Keywords

<table>
<thead>
<tr>
<th>Keyword</th>
<th>Description</th>
<th>(For SSC providers only)</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>#MITIGATION</td>
<td>Activities aimed at reducing anthropogenic emissions of greenhouse gases and enhancing greenhouse gas sinks and reservoirs.</td>
<td></td>
<td>Spending related to UN peacekeeping operations and other peacekeeping operations mandated or authorised by a UNSC resolution.</td>
</tr>
<tr>
<td>#ADAPTATION</td>
<td>Activities aimed at enhancing adaptive capacity, strengthening resilience and reducing vulnerability to climate change.</td>
<td></td>
<td>In-kind technical co-operation using volunteers from the provider country.</td>
</tr>
<tr>
<td>#COVID-19</td>
<td>Activities primarily aimed at controlling the COVID-19 pandemic or responding to its socio-economic impacts.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>#NON-17.3.1</td>
<td>TOSSD Pillar 1 activities that do not fall within the scope of SDG indicator 17.3.1.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(For SSC providers only) #DEVELOPMENT</td>
<td>Activities supporting sustainable development.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(For SSC providers only) #HUMANITARIAN</td>
<td>Humanitarian co-operation conducted directly by the provider country or through multilateral channels for the benefit of developing countries. Includes contributions, donations of food, medicine, medical supplies and other needed materials in case of humanitarian distress.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(For SSC providers only) #INFRASTRUCTURE</td>
<td>Expenses for infrastructure projects that focus on the development and maintenance of services, facilities, and systems.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Starred items are mandatory in TOSSD reporting*
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):

<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>11110</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></td>
<td>11120</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></td>
<td>11130</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></td>
<td>11182</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*
### 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>1</td>
<td>11</td>
<td>Growing of non-perennial crops</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>111</td>
<td>Growing of cereals (except rice), leguminous crops and oil seeds</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>112</td>
<td>Growing of rice</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>113</td>
<td>Growing of vegetables and melons, roots and tubers</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>114</td>
<td>Growing of sugar cane</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>115</td>
<td>Growing of tobacco</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>116</td>
<td>Growing of fibre crops</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>119</td>
<td>Growing of other non-perennial crops</td>
</tr>
</tbody>
</table>

*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)

<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>
Presentation of TOSSD reporting form and items

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.
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><em>B01 will be included in the next version of the TOSSD codes.</em></td>
</tr>
<tr>
<td>B02</td>
<td>Core contributions to multilateral institutions</td>
<td><em>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.</em></td>
</tr>
<tr>
<td>B03</td>
<td>Contributions to specific-purpose programmes and funds managed by implementing partners</td>
<td><em>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.</em></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>D011 (New)</td>
<td>(for SSC providers only) In-kind technical cooperation. Experts costs</td>
<td>Expenses related to hiring specialists, technical hours of government officials and opportunity costs, directly associated with the technical co-operation activity.</td>
</tr>
<tr>
<td>D012 (New)</td>
<td>(for SSC providers only) In-kind technical cooperation experts. Travel related costs</td>
<td>Expenses related to per diems, daily allowances and airfares, that are directly associated with the technical co-operation activity. Also includes expenditures for travel-related costs of volunteers.</td>
</tr>
<tr>
<td>D013 (New)</td>
<td>(for SSC providers only) In-kind technical cooperation. Services, materials, equipment and supplies</td>
<td>Expenses regarding the acquisition of services, materials, equipment and supplies that are needed to deliver technical co-operation activities/projects between developing countries.</td>
</tr>
<tr>
<td>D02</td>
<td>Other technical co-operation</td>
<td>Using internationally or locally recruited experts</td>
</tr>
<tr>
<td>D021 (New)</td>
<td>(for SSC providers only) Training</td>
<td>Includes the provision of training using internationally or locally recruited experts. This category also covers various capacity building activities such as conferences, seminars, workshops, exchange visits.</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>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:** 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>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>
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>J01 (New)</td>
<td>(for SSC providers only) In-kind donations</td>
<td>Donation of goods and materials. Includes food, equipment (including medical equipment), materials, and motor vehicles. Materials and supplies necessary to deliver technical co-operation activities are reportable under D013.</td>
</tr>
<tr>
<td>K01 (New)</td>
<td>(for SSC providers only) Research and development</td>
<td>Disbursements for joint research projects between two or more developing countries, covering the working time and opportunity costs of scientists/specialists and other research personnel from the reporting country as well as expenses for scientific-related infrastructure and services (labs, equipment, materials, supplies) directly associated with the research activity.</td>
</tr>
<tr>
<td>K011 (New)</td>
<td>Scientific-related infrastructure</td>
<td>Laboratories, equipment and supplies directly associated with research and development activities.</td>
</tr>
<tr>
<td>L01 (New)</td>
<td>(for SSC providers only) Direct cash transfers under social development public programmes in partner countries</td>
<td>Direct cash transfers expenditure benefiting individuals, in the context of public programmes of sustainable development in partner countries (with the consent and support of the partner country).</td>
</tr>
</tbody>
</table>
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
Presentation of TOSSD reporting form and items

**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*
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>

*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
Presentation of TOSSD reporting form and items

B. Basic data

18. TOSSD Pillar (*): 1 or 2.

Pillar I for cross-border resources

Pillar II for regional and global expenditures in support of international public goods
### Overview of TOSSD data fields

#### 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

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)
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. **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).*
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 reported under the commitments and disbursements field.
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.
Presentation of TOSSD reporting form and items

Fill in C. Volume data

C. Volume data

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

1. **Report** all costs (salary and other related costs e.g. per-diem, accommodation and transportation) in field **21. Amounts Disbursed**.

2. **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.

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.
Presentation of TOSSD reporting form and items

C. Volume data

24. Salary cost

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

\[ 24. \text{Salary cost} + \text{PPP Factor Secretariat} + \text{Internationally comparable salary cost} + \text{Other costs} = \text{Total in-kind TC} \]
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.

29. **South-South Co-operation specific information**: Information on the grant element of loans, non-monetary SSC inputs/or outputs, as well as other related data.
Next steps and key points
Next steps and key points

Next steps – A new governance entity for TOSSD

Governance:

• Adoption of the 17.3.1 indicator and the inclusion of TOSSD as a data source calls for a more global, formal governance for TOSSD.

• A new governance arrangement is required to keep an efficient mode of working (steering group + plenary). Transition: mid-end of July 2023.

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 (a yearly € 75K for Major SSC providers such as Nigeria).

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 in Pillar I and contributions to International Public Goods in Pillar II.

TOSSD brings benefits to both recipient and provider countries and greater transparency of development co-operation data.
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](http://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.
Thank you

www.tossd.org