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

Outline

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

TOSSD

1

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.* ""

TOSSD

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

Current data availability

Complete   Partial

Sustainability test

Does it support Sustainable Development?

YES

NO

Excluded

TOSSD framework

Pillar I
Cross-border flows to TOSSD-eligible countries

Pillar II
Global and regional expenditures for International Public Goods

Private Finance Mobilised

Key milestones

2020

The UN StatCom mandated a UN working group to develop an indicator to measure development support, taking into account the TOSSD methodology.

First regular data collection round was carried out.

2022

TOSSD is adopted as a data source in the new version of the indicator 17.3.1.

2nd TOSSD dataset (on 2020 activities) is launched.

2017

The International TOSSD Task Force was established.

2015

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

2019

A first version of the TOSSD methodology was developed.

A TOSSD Data Survey was carried out.

2021

Launch of tossd.org and TOSSD data visualisation tool.

First TOSSD dataset on 2019 activities is released.

TOSSD

Main users of TOSSD

Beneficiary countries: central and line ministries, national statistics offices, central banks

Civil society organisations, think tanks, academics, data analysts

Development partners

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

Media/Journalists

TOSSD

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

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

🔗 https://www.tossd.org/docs/data-form.xls

🔗 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

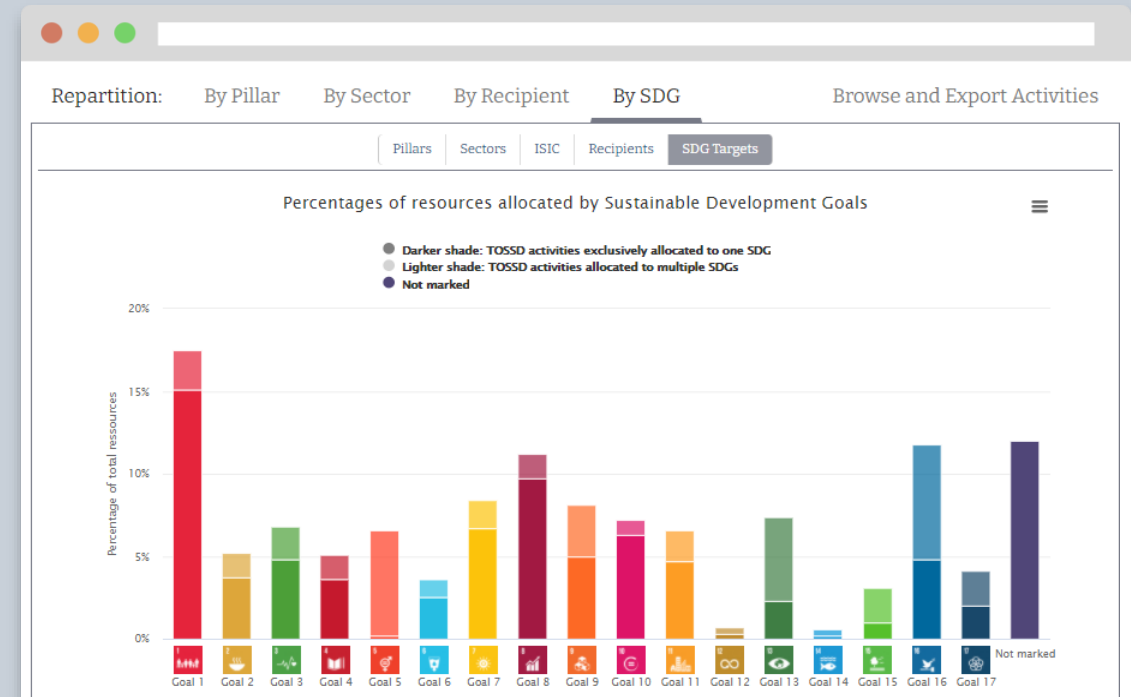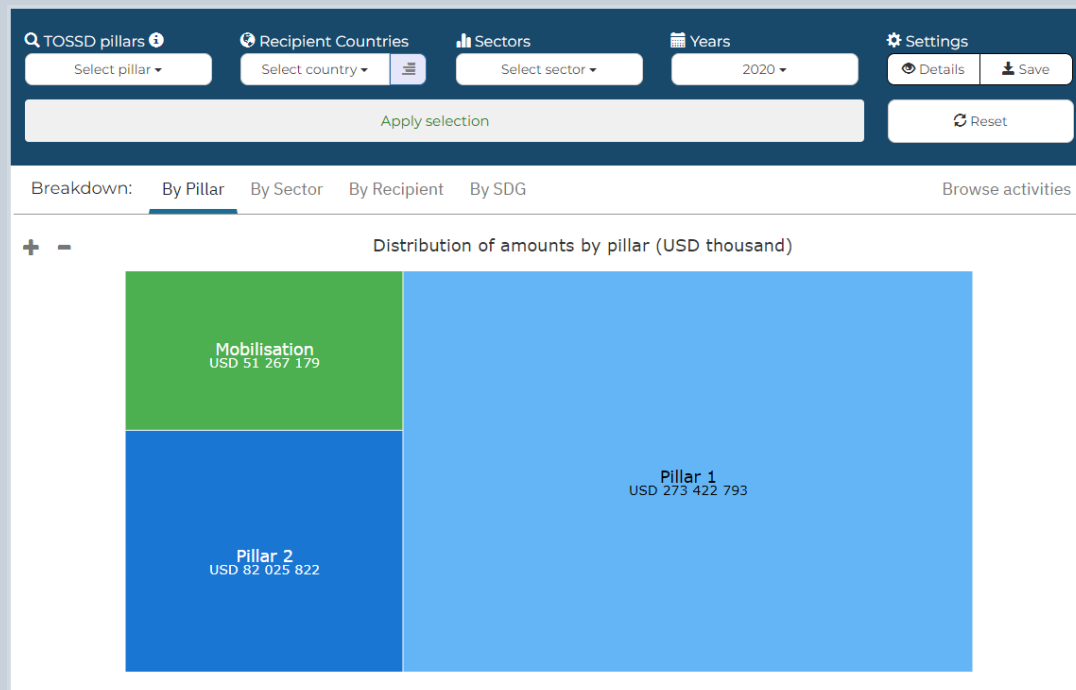| |
|---|
| *For in-kind technical co-operation only* |
| 24. Salary cost |
| *For loans only* |
| 25. Concessionnality |
| 26. Maturity |
| *For mobilisation only* |
| 27. Leveraging mechanism |
| 28. Origin of the funds mobilised |
| 29. SSC-specific information |

TOSSD

Data visualisation tool

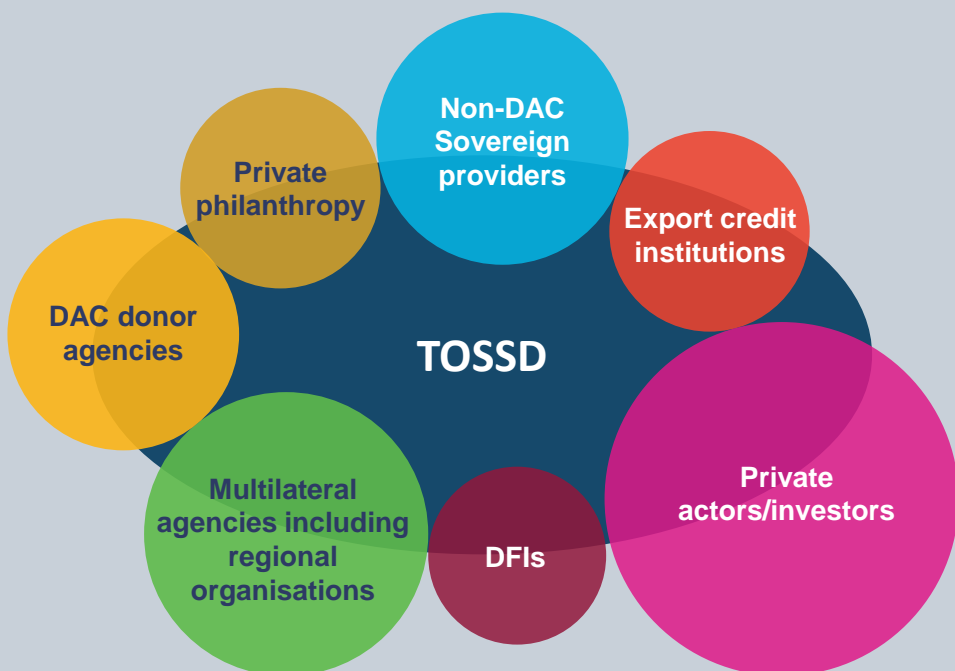All TOSSD data are published under the TOSSD data visualisation tool: https://tossd.online/
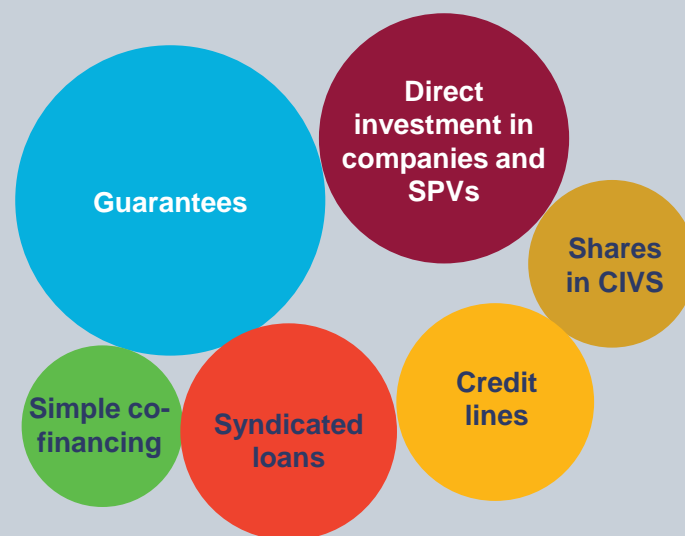
②

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.

More actors

Non-DAC Sovereign providers

Private philanthropy

Export credit institutions

DAC donor agencies

TOSSD

Multilateral agencies including regional organisations

DFIs

Private actors/investors

More instruments

Guarantees

Direct investment in companies and SPVs

Shares in CIVS

Simple co-financing
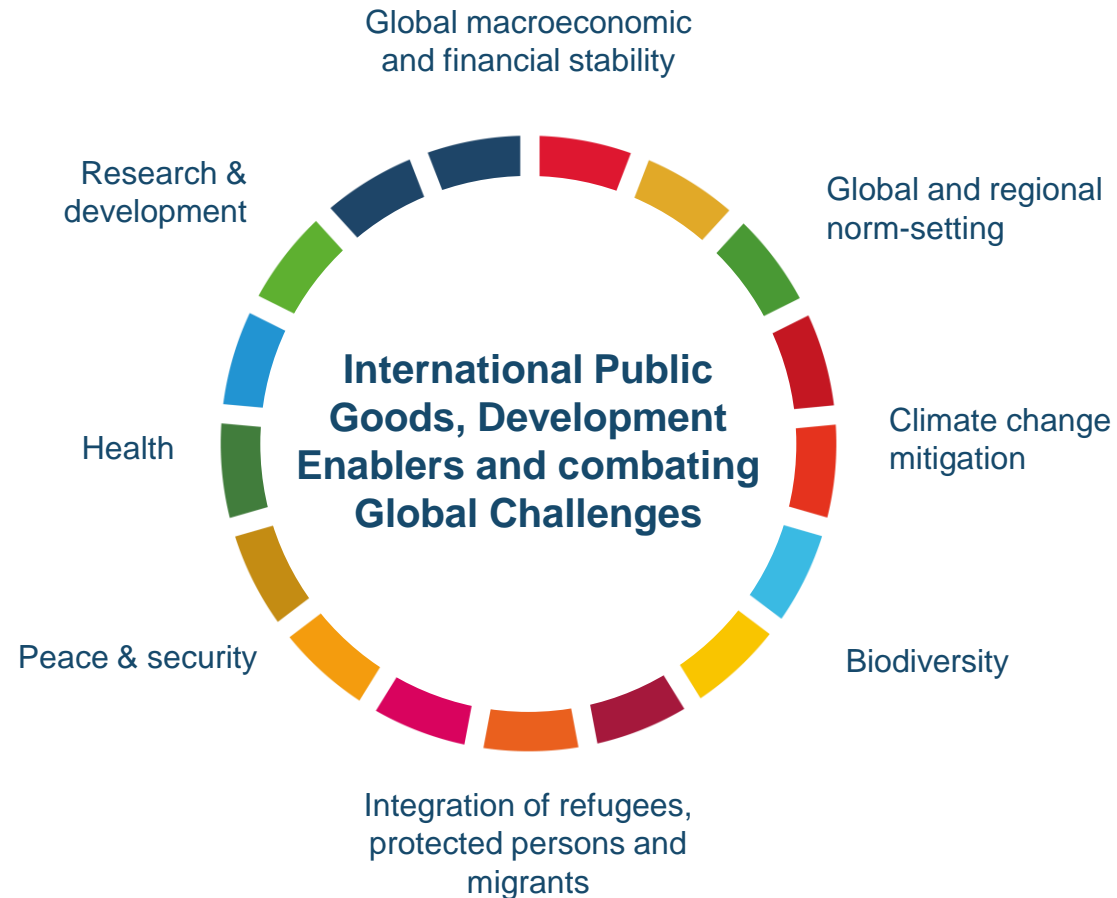
Syndicated loans

Credit lines

Greater focus on sustainability

SUSTAINABLE DEVELOPMENT GOALS

TOSSD

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

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

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

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

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

Global macroeconomic and financial stability

Research & development

Global and regional norm-setting

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

17 PARTNERSHIPS FOR THE GOALS

- **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

TOSSD

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

Links

4 QUALITY EDUCATION

Links

3 GOOD HEALTH AND WELL-BEING

Links

17 PARTNERSHIPS FOR THE GOALS

TOSSD

G20 and TOSSD

17 PARTNERSHIPS FOR THE GOALS

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

https://www.tossd.org/docs/FSD%20-%20Final%20Draft.pdf

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.

TOSSD

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Benefits of TOSSD

Benefits for recipients of development co-operation

Greater transparency and accountability

A potential for resource mobilisation

Better development planning

A comprehensive reflection of global contributions to sustainable development.

Improved SDG monitoring

An inclusive governance system

TOSSD

Pilot studies

The TOSSD Task Force Secretariat is carrying out a series of country and thematic pilot studies to test the TOSSD methodology and make sure that the framework addresses the information needs of recipient countries.

2018

**The Philippines
Senegal**

2019

**Costa Rica
Nigeria
Peace and security**

2020

**Burkina Faso
Indonesia**

2021

Health

2022

**Chile
Data pilot**

TOSSD

Findings of the Nigeria Pilot

Triangulate information

- TOSSD can prove useful to triangulate development finance information with that available in Nigeria.

- TOSSD can track additional resources aimed at achieving the SDGs.

Better monitoring of the SDGs

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.

Reporting as providers of development co-operation

TOSSD allows countries such as Nigeria to report their development co-operation activities.

TOSSD

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/ and the dedicated page for Nigeria at: https://inff.org/country/nigeria

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Work of the International TOSSD Task Force

Work of the International 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.
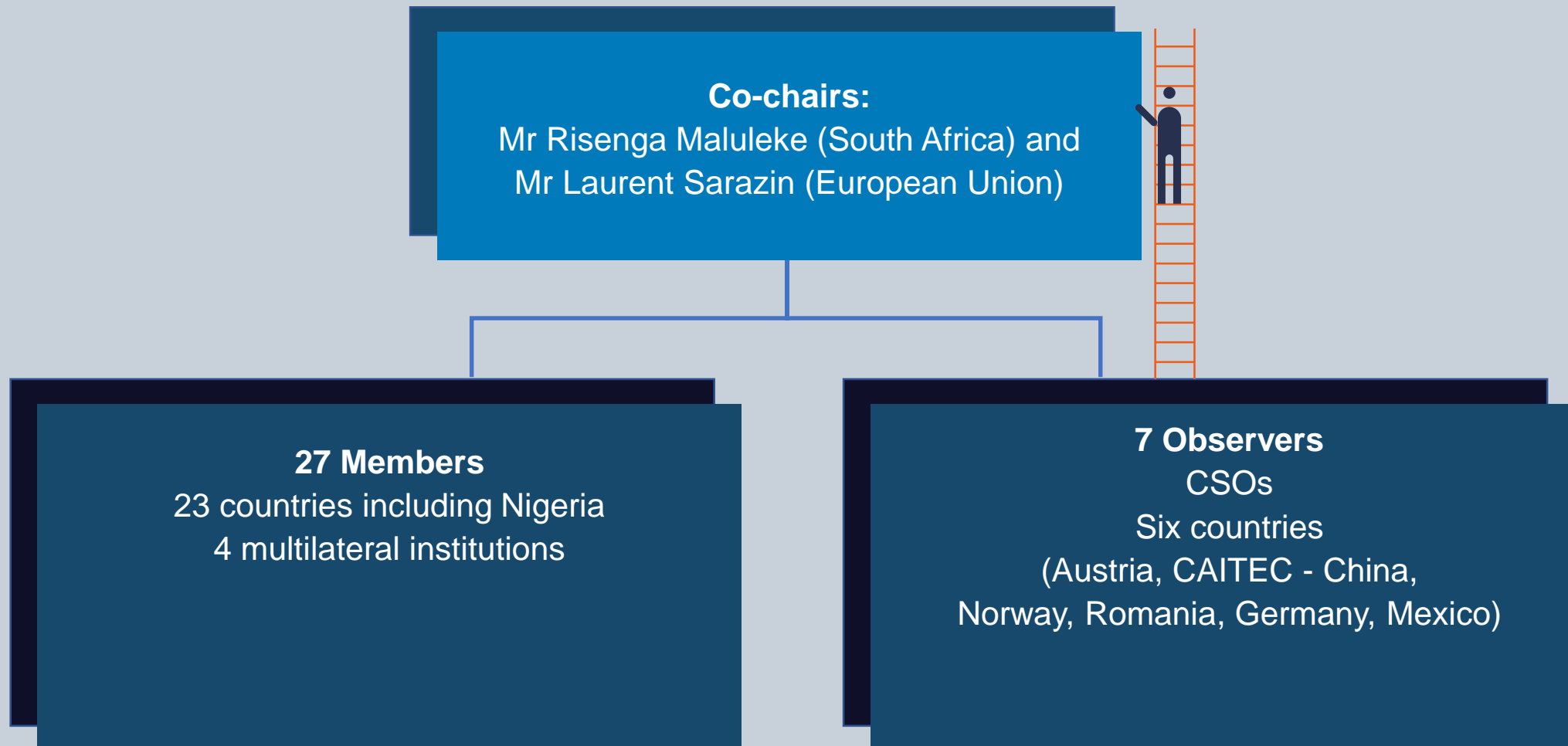
Transparency: All documents are posted on the TOSSD website to allow for "open, inclusive and transparent" discussions.

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

THIRD INTERNATIONAL CONFERENCE
FINANCING FOR DEVELOPMENT
13-16 JULY 2015 · ADDIS ABABA · ETHIOPIA
TIME FOR GLOBAL ACTION

TOSSD

⑤ Collecting TOSSD data

TOSSD figures for 2020

TOSSD totals for 2020

Pillar I	Pillar II	Amounts mobilised

USD 273 billion   **USD 82 billion**   **USD 51 billion**

official support   **private finance mobilised**

USD 355 billion + USD 51 billion

gross disbursements

Data available at https://tossd.online/

The figures include

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

The figures do not include

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

Part of the mobilisation data are confidential

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

For comparison:

- TOSSD in 2019 amounted to USD 292 billion.

TOSSD

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)

TOSSD:
USD 2.3 bn.

OECD statistics:
USD 1.1 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

TOSSD

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 *
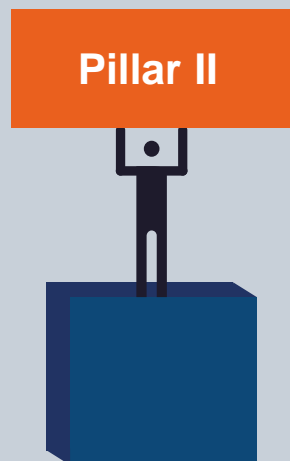
Pillar II

TOSSD disbursements in Pillar II
USD 82 billion **
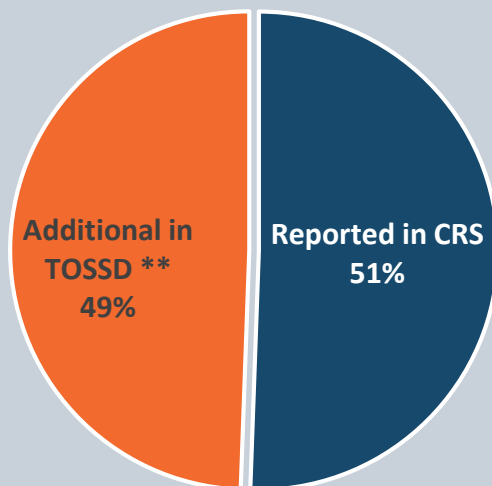
TOSSD commitments in Pillar II
USD 112 billion

Additional in TOSSD **
49%

Reported in CRS
51%

Additional in TOSSD
59%

Reported in CRS
41%
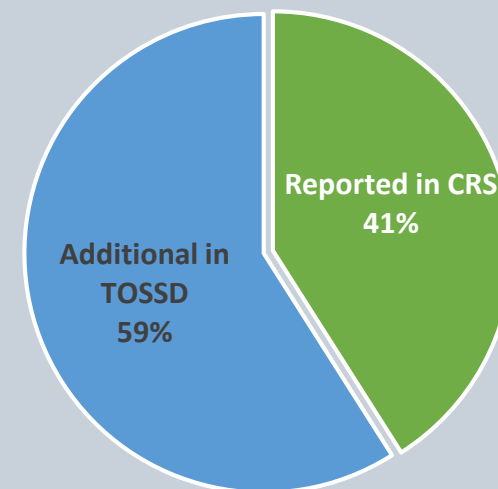
* Compared to OECD statistics on development finance (CRS)

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

TOSSD

Pillar I – South-South and Triangular co-operation

South-South (SSC) and Triangular Co-operation (TrC) in TOSSD

SSC	SSC and TrC
12 reporters*	19 reporters
3 602 activities	4 010 activities
USD 21.7 billion**	USD 21.8 billion**

(*) 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

TOSSD

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
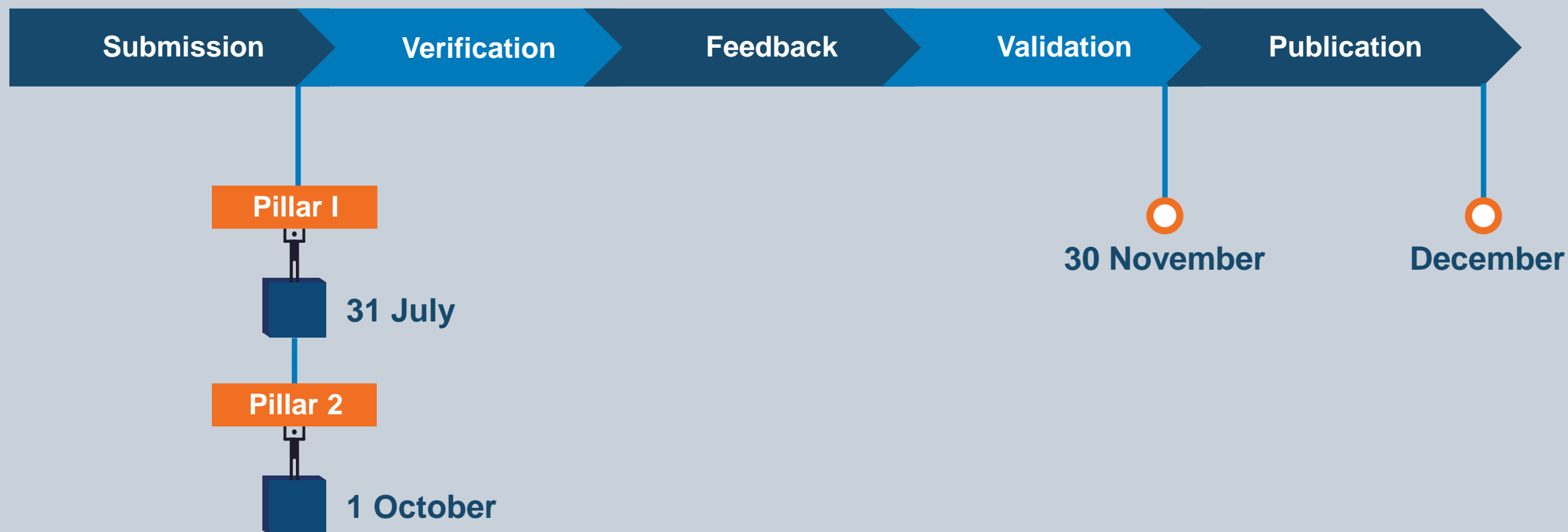
TOSSD

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Presentation by
Dr Pius, CEO, DTAC

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Presentation of TOSSD reporting form and items

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

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🔗 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
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19. Currency
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22. Reflows to the provider
23. Amount mobilised

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26. Maturity
For mobilisation only
27. Leveraging mechanism
28. Origin of the funds mobilised
29. SSC-specific information

TOSSD

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

Overview of TOSSD data fields

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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.

🔦 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**

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

10b. Keywords

Keyword	Description
#MITIGATION	Activities aimed at reducing anthropogenic emissions of greenhouse gases and enhancing greenhouse gas sinks and reservoirs.
#ADAPTATION	Activities aimed at enhancing adaptive capacity, strengthening resilience and reducing vulnerability to climate change.
#COVID-19	Activities primarily aimed at controlling the COVID-19 pandemic or responding to its socio-economic impacts.
#NON-17.3.1	TOSSD Pillar 1 activities that do not fall within the scope of SDG indicator 17.3.1.
(For SSC providers only) #DEVELOPMENT	Activities supporting sustainable development.
(For SSC providers only) #HUMANITARIAN	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.
(For SSC providers only) #INFRASTRUCTURE	Expenses for infrastructure projects that focus on the development and maintenance of services, facilities, and systems.

Keyword	Description
(For SSC providers only) #PEACEKEEPING	Spending related to UN peacekeeping operations and other peacekeeping operations mandated or authorised by a UNSC resolution.
(For SSC providers only) #VOLUNTEERS	In-kind technical co-operation using volunteers from the provider country.

*Starred items are mandatory in TOSSD reporting

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

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

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	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

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

TOSSD

B. Basic data

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

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)**

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

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.
D011 (New)	(for SSC providers only) In-kind technical cooperation. Experts costs	Expenses related to hiring specialists, technical hours of government officials and opportunity costs, directly associated with the technical co-operation activity.
D012 (New)	(for SSC providers only) In-kind technical cooperation experts. Travel related costs	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.
D013 (New)	(for SSC providers only) In-kind technical cooperation. Services, materials, equipment and supplies	Expenses regarding the acquisition of services, materials, equipment and supplies that are needed to deliver technical co-operation activities/projects between developing countries.
D02	Other technical co-operation	Using internationally or locally recruited experts
D021 (New)	(for SSC providers only) Training	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.

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
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.

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
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.

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
J01 (New)	(for SSC providers only) In-kind donations	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.
K01 (New)	(for SSC providers only) Research and development	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.
K011 (New)	Scientific-related infrastructure	Laboratories, equipment and supplies directly associated with research and development activities.
L01 (New)	(for SSC providers only) Direct cash transfers under social development public programmes in partner countries	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).

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

*Starred items are mandatory in TOSSD reporting

TOSSD

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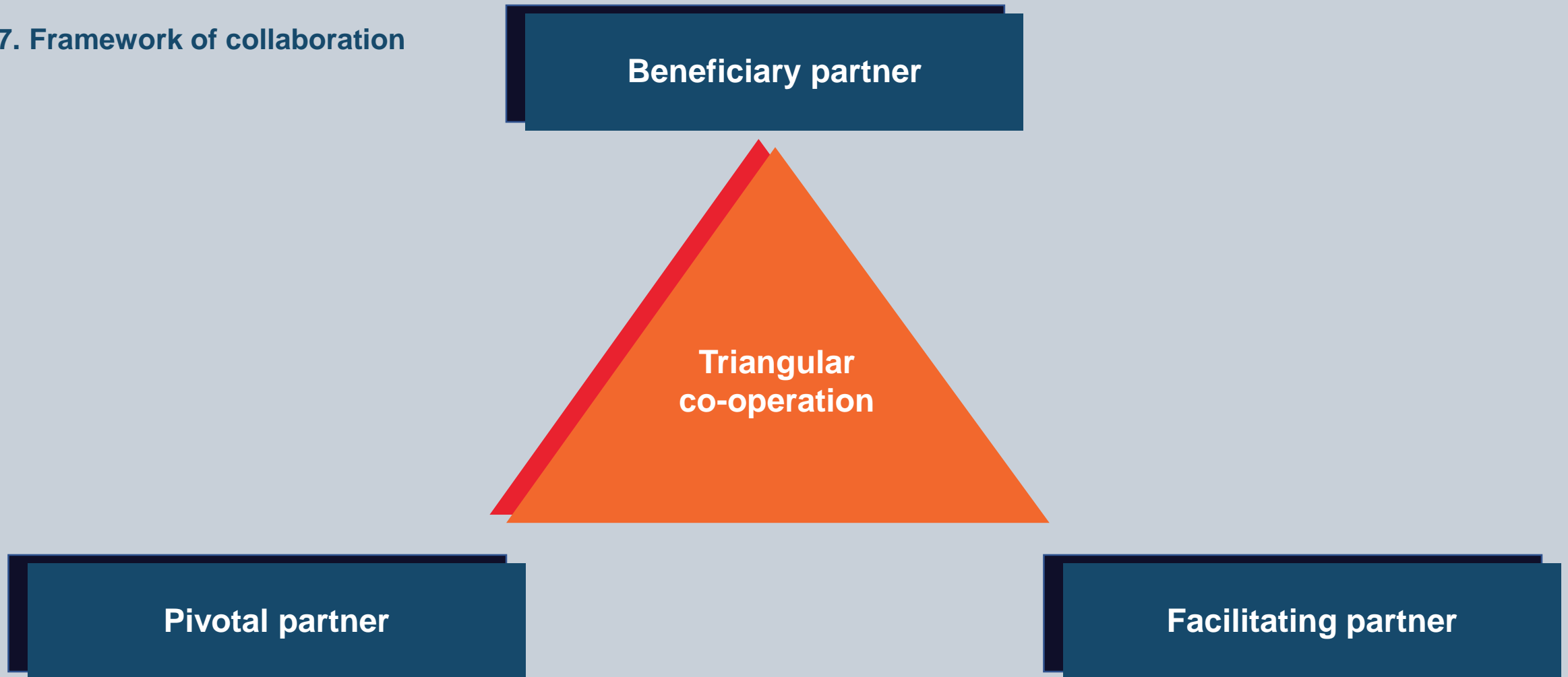
Triangular co-operation (also referred to as trilateral co-operation) involves a partnership among at least three partners, where three main roles can be identified as follows:

- **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

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

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/data-form.xls

🔗 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

For in-kind technical co-operation only
24. Salary cost
For loans only
25. Concessionnality
26. Maturity
For mobilisation only
27. Leveraging mechanism
28. Origin of the funds mobilised
29. SSC-specific information

TOSSD

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 reported under the commitments and disbursements field.

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.

Fill in C. Volume data

C. Volume data

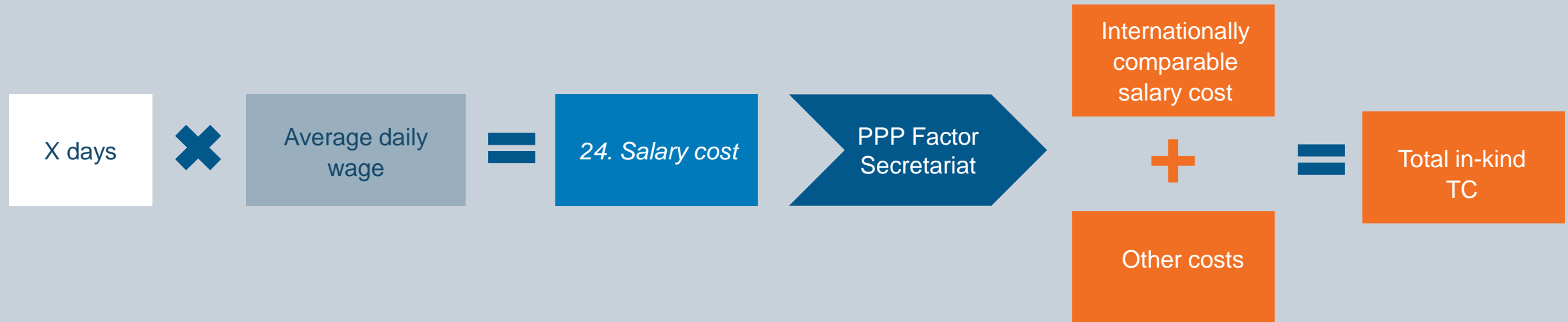**24. Salary Cost:** To report their in-kind TC, providers need to:

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.

TOSSD

C. Volume data

24. Salary cost

X days ✖ Average daily wage = *24. Salary cost* ➤ PPP Factor Secretariat → Internationally comparable salary cost ✚ Other costs = Total in-kind TC

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.

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.

TOSSD

8

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

TOSSD

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.

TOSSD

Summary of key points

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

The third round of **data collection is currently ongoing.**

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

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

TOSSD

Thank you

TOSSD