Core module: Introduction to TOSSD
Total official support for sustainable development

10 February 2022, Zoom

Joint TOSSD – IsDB Seminars

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

Financing for Sustainable Development Division (FSD)
Statistical Standards and Methods Unit
OUTLINE OF SEMINAR 1 – INTRODUCTION TO TOSSD

1. What is TOSSD?
2. Why is TOSSD needed?
3. Work of the International TOSSD Task Force
4. Benefits of TOSSD
   - For recipients of development co-operation
   - For providers of development co-operation
5. IsDB presentations
6. TOSSD data collection and recent developments
7. Summary of key points
What is TOSSD?
What is TOSSD?

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 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.”
A framework to measure resources in support of sustainable development

What is TOSSD?

Does it support Sustainable Development?

NO

YES

TOSSD framework

Pillar I
Cross-border flows to TOSSD-eligible countries

Pillar II
Global and regional expenditures for International Public Goods

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

Current data availability

Complete

Partial

Excluded
What is TOSSD?

## Main differences between TOSSD and ODA

<table>
<thead>
<tr>
<th></th>
<th>TOSSD</th>
<th>ODA</th>
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<tbody>
<tr>
<td><strong>Objective of the measure</strong></td>
<td>Measuring resources in support of sustainable development</td>
<td>Measuring donor effort</td>
</tr>
<tr>
<td><strong>Key eligibility criterion of the measure</strong></td>
<td>Sustainable development</td>
<td>Economic development and welfare of developing countries</td>
</tr>
<tr>
<td><strong>Main focus</strong></td>
<td>Recipient</td>
<td>Provider</td>
</tr>
<tr>
<td><strong>Scope of flows covered</strong></td>
<td>Officially-supported flows: official flows and private finance mobilised through official interventions</td>
<td>Official flows</td>
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<td></td>
<td>Concessional and non-concessional</td>
<td>Concessional</td>
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## Main differences between TOSSD and ODA

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<tr>
<th></th>
<th>TOSSD</th>
<th>ODA</th>
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<tbody>
<tr>
<td><strong>Measurement</strong></td>
<td>Cash flow</td>
<td>Grant equivalent</td>
</tr>
<tr>
<td><strong>Target countries</strong></td>
<td>OECD DAC List of ODA Recipients and other countries on an opt-in basis</td>
<td>OECD DAC List of ODA Recipients</td>
</tr>
<tr>
<td><strong>Reporters</strong></td>
<td>Ambition: All providers</td>
<td>OECD DAC and some non-DAC countries</td>
</tr>
<tr>
<td><strong>Governance arrangements</strong></td>
<td>Ambition: driven by the international community with strong UN involvement</td>
<td>OECD DAC-driven</td>
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Resource flows in support of sustainable development in ODA and TOSSD

**Perspective of flows in ODA and 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**
The concept of sustainability

‘Sustainable Development’ is defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs.


‘Sustainable Development’ in the TOSSD context is inherently linked to the Sustainable Development Goals (SDGs) as agreed in the 2030 Agenda.

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.
What is TOSSD?

Key milestones

**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.

**2017**
The International TOSSD Task Force was established.

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

**2020**
The UN StatCom at its 51st session in March 2020 mandated a UN working group to develop a measure of development support over a period of 1.5 years for presentation at the UN StatCom in March 2022, taking into account the TOSSD methodology.
First regular data collection round was carried out.

**2021**
Launch of tossd.org and TOSSD data visualisation tool.
Second regular data collection round (on 2020 activities), to be released soon.
Approval by IAEG-SDG of indicator 17.3.1. which builds on TOSSD, largely applies TOSSD concepts / definitions and references TOSSD as a data source.
Why is TOSSD needed?
The financial landscape for sustainable development has changed drastically. TOSSD will better reflect this complex landscape than existing international statistics on development finance.

Why is TOSSD needed?

**Long-term trends**

More actors

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

More instruments

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

Greater focus on sustainability
One of the core features of the SDGs is their universality.

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 in support of International Public Goods and Development Enablers, and to address global challenges.

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

International Public Goods, Development Enablers and combating Global Challenges
3

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
4 multilateral institutions

7 Observers
CSOs
Six countries
(CAITEC - China, NORAD - Norway, MFA - Romania, BMZ - Germany, Ministry of Economic Development - Russia, Foreign Affairs Secretariat - Mexico)
Questions & answers

Any questions?
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>
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| • TOSSD provides more granular information on resources available for recipient countries’ sustainable development.  
• TOSSD can be used as a data source to compile statistics for the Balance of Payments. | TOSSD informs development planning processes. For example, to improve how financing packages are put together. | TOSSD allows countries to view, monitor and track all officially supported resources by SDG goals and targets. |
Benefits for providers of development co-operation

TOSSD valorises a greater set of resources and actors

- South-South and triangular co-operation
- Islamic finance
- Private finance mobilised
- Non-concessional resources

TOSSD provides a comprehensive reflection of global contributions to sustainable development.

TOSSD is an international reporting framework with an inclusive governance system.

- Southern providers, recipient countries, traditional providers and multilateral organisations decide collectively on what and how support for sustainable development is recorded.

- Experts are consulted on specific issues, for example on peace & security and communicable diseases. The CSO community also participates in the Task Force as an observer.
## Benefits of TOSSD

### Improved picture of multilateral institutions’ activities

<table>
<thead>
<tr>
<th>TOSSD provides a more accurate and comprehensive picture of their portfolio.</th>
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<tr>
<td>• Earmarked and core-funded activities by multilateral institutions.</td>
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<tr>
<th>TOSSD improves transparency on activities related to the global development agenda.</th>
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<td>• Activities linked to International Public Goods that are not ODA-eligible, e.g. standard-setting activities (global agenda)</td>
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<tr>
<th>TOSSD gives greater visibility to their non-concessional portfolio</th>
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<tr>
<td>• Non-concessional activities funded by multilateral institutions.</td>
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</table>
Benefits of TOSSD

Benefits of TOSSD for recipients and providers of development co-operation – 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, Chile, Data pilot
## Benefits of TOSSD

### Benefits of TOSSD for recipients and providers of development co-operation – Pilot studies

**Example of key findings:**

<table>
<thead>
<tr>
<th>Country</th>
<th>Key Findings</th>
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<tbody>
<tr>
<td>Indonesia</td>
<td>TOSSD could fill <strong>key information gaps</strong> on private finance mobilized by official interventions and make its development co-operation programme <strong>more visible</strong>.</td>
</tr>
<tr>
<td>Costa Rica</td>
<td>TOSSD enhances Costa Rica’s <strong>visibility as a world leader</strong> on sustainability, potentially boosting external resources for this agenda.</td>
</tr>
<tr>
<td>Nigeria</td>
<td>TOSSD would give the opportunity to Nigeria to develop a <strong>centralised database</strong> for the country’s contribution as a provider.</td>
</tr>
<tr>
<td>Burkina Faso</td>
<td>TOSSD has the potential to provide <strong>greater transparency</strong> of development co-operation data and fill <strong>key information gaps</strong> for Burkina Faso’s development co-operation report.</td>
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Benefits of TOSSD

**Improved picture of South-South co-operation, triangular co-operation and Islamic finance**

TOSSD offers tools to collect and better valorise less traditional frameworks of collaboration or financing arrangements, including:

**South-South co-operation**
A broad framework of collaboration among countries of the South. Involving two or more developing countries sharing knowledge, skills, expertise and resources to meet their development goals through concerted efforts.

Activities reported by Indonesia, Brazil, “Southern” MDBs and IFIs and other providers

**Triangular co-operation**
Partnerships among at least three entities:
- **Beneficiary partner**, being a TOSSD-eligible country that requests support;
- **Pivotal partner**, sharing its financial resources, knowledge and expertise;
- **Facilitating partner** helping connect the other partners, and supporting the partnership financially and/or with technical expertise.

**Islamic finance**
Zakat, sukuk, mudarabah, istisna’a, Musharaka, installment sale and other concepts of sharia-compliant finance.

TOSSD has a great potential to improve the visibility of and transparency on these concepts at an international level.
Presentations by IsDB
Questions & answers

Any questions?
Collecting TOSSD data:
The first TOSSD data collection
The first TOSSD data collection on 2019 was very successful.

- **92 Respondents**
  - of which...

- **43 Countries**

- **49 Multilateral organisations**
  - Including UN entities and MDBs

- **First-time data from 13 countries and multilateral entities**
  - Chile
  - Costa Rica
  - Indonesia
  - Nigeria
  - Global Partnership for Education
  - Private Infrastructure Development Group
  - SESRIC
  - UN Capital Development Fund
  - UNCTAD
  - UNIDO
  - UN inter-agency pooled funds
  - UN Office on Drugs and Crime
  - UN Secretariat
TOSSD Highlight Figures 2019

The figures include
- USD 63 billion of estimated data gaps derived from CRS for non-respondents (included only at aggregated level)

The figures do not include
- EIB pillar II activities for USD 17 billion, reported on a commitment basis (included in the downloadable dataset on tossd.online)

Some of the mobilisation data are confidential
- Only USD 13 billion are fully disclosed on tossd.online as of March 2021.
- 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/
TOSSD discloses additional data

TOSSD data for 2019 captured close to 60,000 activities not reported so far*, representing an additional USD 76 billion in official support. TOSSD also discloses additional details on multilateral activities.

* Compared to OECD statistics on development finance

** Includes USD 17 bn from EIB on a commitment basis
Pillar I – More transparency to recipient countries

228 additional activities reported
+ 37% compared to concessional finance (ODA + Multilateral outflows)

Examples of previously unreported activities

South-South co-operation:
• Various activities – Chile

Activities beyond ODA for DAC members:
• Peace and security (Fight against transnational crimes, border security) – France & Canada

Non-core resources by multilateral organisations:
• Water supply by IDB (Spanish thematic fund)
• Working Conditions in the Agro-Export Sector by ILO
• Ending violence against women by UN inter-agency pooled funds
• Strengthen justice & security sectors by UNODC
• Social protection by UNDP
• Other activities by UNFPA, UNICEF, WFP, WHO

For example, for Guatemala
Pillar I – more details on multilateral activities

Multilateral institutions report in TOSSD activities funded with both core and non-core contributions, offering more details on the reported activities.

**UN entities:** new data and additional details on non-core resources (USD 20 billion)

**MDBs:** new data and additional details on their trust funds’ operations

+ 64 Trust Funds
+ 638 activities

*Source: TOSSD.online - 2019*
Pillar II - first official statistics on the financing of international public goods

65% of the financing for IPGs captured in TOSSD is additional *

* Compared to OECD statistics on development finance (CRS)

** Includes USD 17 bn from EIB on a commitment basis and does not include the estimated data gaps derived from the CRS for non-respondents

Source: TOSSD.online - 2019
## TOSSD PILLAR II – some examples

<table>
<thead>
<tr>
<th>BIODIVERSITY</th>
<th>HEALTH</th>
<th>ENERGY AND CLIMATE</th>
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<tbody>
<tr>
<td>Capturing activities with benefits of transnational reach</td>
<td>TOSSD can be used as a framework to capture contributions to control the COVID-19 pandemic</td>
<td>Contribution to future clean energy facilities</td>
</tr>
<tr>
<td>Costa Rica: Domestic budgetary expenditures on conservation areas for environmental services to keep global biodiversity (USD 59 million)</td>
<td>International partnership: Development of a next generation universal influenza vaccine. A partnership between various countries that addresses the global health and economic challenge posed by influenza infections. (USD 11 million)</td>
<td>International partnership on the design and construction of a research infrastructure that is aimed at contributing to the development of fusion energy (the Divertor Tokamak Test facility)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Part of the ITER project on nuclear fusion energy, a collaboration among various northern and southern countries (USD 250 million)</td>
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Countries and multilateral institutions are invited to join the expanding TOSSD Task Force that is developing the TOSSD framework.

- In 2020 / 2021, Brazil, Chile, Egypt and Gabon became members. Germany, Mexico, Romania, the Russian Federation and CSOs became observers.
- Membership: 27 members and 8 observers.

Discussions at the UN on an indicator for target 17.3 consider TOSSD methodologies.

- Discussions to conclude at the March 2022 UN Statistical Commission.

Implemented in 2021: capacity building seminars and more analysis, including with developing countries.

- 15 capacity-building seminars for TOSSD reporters.
- TOSSD pilots (health, Chile, a data pilot to compare TOSSD data with recipient country information).
The deadline for reporting on TOSSD Pillar I data was by 31 July and Pillar II data by 1 October 2021. Preliminary TOSSD data will get published in February 2022.
Collecting TOSSD data

Data visualisation tool

All TOSSD data are published under the TOSSD data visualisation tool: https://tossd.online/
Recent developments and next steps
UN Statistical Commission

TOSSD is expected to be recognised as a data source for indicator 17.3.1. under target 17.3 ‘Mobilize additional financial resources for developing countries from multiple sources’ at the UN StatCom in March 2022.

TOSSD data set

First TOSSD data are available on 2019 expenditures.

Preliminary TOSSD data on 2020 expenditures will be released in Q1 2022.
Recent developments and next steps

Upcoming events

• 1-4 March: UN StatCom
• 25-28 April 2022: FfD Forum
• July 2022: High-Level Political Forum

Pilot studies in 2021-22

• **Thematic pilot on health** as an International Public Good.
• **Data pilot** to compare TOSSD data reported by providers with information available in recipient countries’ public financial systems.
• **Chile pilot** to ensure that TOSSD can adequately record providers’ contributions for sustainable development.
Releases

Recent developments and next steps

Release of a new www.tossd.org website and improvements to the www.tossd.online data visualisation tool.
Questions & answers

Any questions?
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 first round of **data collection** took place in 2020 and data are available online at: [www.tosss.online](http://www.tosss.online).

**TOSSD is expected to be recognised as a data source for indicator 17.3.1.** under target 17.3 ‘Mobilize additional financial resources for developing countries from multiple sources’ at the UN StatCom in March 2022.
References

Websites
Main website
http://www.tossd.org/

TOSSD data visualisation website
https://tossd.online/

Infographics on TOSSD
TOSSD overview

Videos
TOSSD presentation
https://youtu.be/wVqW87AWQ2I
(English/French/Spanish subtitles)

TOSSD strategic vision
Mr. Risenga Maluleke
https://www.youtube.com/watch?v=of8ondtj3Z4

Gabon perspective on TOSSD
Mr. Jean NestorNguema Mebane
https://www.youtube.com/watch?v=-pXuhhXkVTQ
References

Pilot studies
https://www.tossd.org/pilot-studies-and-analyses/
Including on:
• Burkina Faso
• Costa Rica
• Nigeria
• Peace and Security
• The Philippines
• Senegal
• … and more

Key reference documents

TOSSD Reporting Instructions
https://www.tossd.org/docs/reporting-instructions.pdf

Background documents of the TOSSD Task Force
https://www.tossd.org/task-force/

Addis Ababa Action Agenda 2015
https://sustainabledevelopment.un.org/content/documents/2051AAA_A_Outcome.pdf
DON’T MISS OUR NEXT SEMINARS!

SEMINAR 2 - TOSSD reporting methodology (2h)
16 February 2022
10.00am Paris Time / 12.00 Jeddah Time

Please register at:
https://meetoecd1.zoom.us/meeting/register/tJYvfuGgpj0jEtRFkzYvLksBOU72BZP5OBCy

SEMERNAR 3* – Making the best use of TOSSD data (1h30)
17 February 2022
10.00am Paris Time / 12.00 Jeddah Time

Please register at:
https://meetoecd1.zoom.us/meeting/register/tJwgce6oqjwtE92gD2uRLZFTYH_xkxGfaSmA

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Thank you

www.tossd.org