Core module: Reporting on Total Official Support for Sustainable Development

SEMINAR 2 – TOSSD Methodology

15 February 2022, Virtual Zoom
Joint TOSSD – IsDB seminars

TOSSD Task Force Secretariat
Outline

1. Introduction to reporting
2. Main concepts and definitions in the TOSSD statistical framework
3. TOSSD Pillar I & II
   • TOSSD Pillar I: cross-border resource flows in support of sustainable development
   • TOSSD Pillar II: regional and global expenditures in support of sustainable development
4. Presentation of the TOSSD reporting form and items
5. How to build a TOSSD reporting system
6. Summary of key points
Objectives of this module

Provide comprehensive guidelines for reporting to TOSSD to countries and institutions that have never reported TOSSD data.

Learning outcomes

At the end of the seminar, participants will be able to:

• Have a comprehensive understanding of the TOSSD Reporting Instructions
• Explain the different elements in the TOSSD reporting form
• Apply the different TOSSD eligibility criteria to their reporting practice
• Report a first set of TOSSD data
Introduction to reporting
Every year, the TOSSD Task Force Secretariat collects data on resources provided in the previous calendar year by bilateral and multilateral providers, including emerging providers. In 2021, the Secretariat collects data on 2020 expenditures.

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

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

**TOSSD data form (28 items):**
- Fill in Excel file
- The file also includes examples (in order to guide the reporter about how to record activities in the TOSSD format) and a separate tab for the reporter to provide supplementary data on private finance mobilised

**TOSSD code lists**
- The file contains all the classifications and associated codes for reporting on TOSSD (e.g. sectors, financial instruments, etc.).
- The codes lists will help you fill in the TOSSD data form.

[https://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)
Key reference documents

The key reference documents that you will need to use for your TOSSD reporting are the Reporting Instructions and explanatory notes.

TOSSD Reporting Instructions
Main document with all statistical concepts and criteria.
Consult the Reporting Instructions when reporting TOSSD data.

Explanatory notes for reporters
Document with key explanations for reporting TOSSD data.
Consult the explanatory notes when reporting TOSSD data.

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

https://www.tossd.org/docs/explanatory-notes.pdf
A web tool to guide you through TOSSD reporting

This web tool will guide you step-by-step on how to record project information in the TOSSD form, providing indications by field. With this tool, you won’t need to send an excel file, as filled data will be sent directly to the TOSSD Task Force Secretariat.

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

Email tossd.contact@oecd.org to get the link to the web tool.
Main concepts and definitions of the TOSSD statistical framework

Chapter 1 of the TOSSD Reporting Instructions
What is TOSSD?

TOSSD is a new international statistical measure that provides a complete picture of all official resources 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.”
What is TOSSD?

A framework to measure resources in support of sustainable development

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

TOSSD reporters:
- Bilateral providers (traditional and Southern providers)
- Multilateral providers (MDBs and other IFIs, UN agencies, other multilateral organisations)
Main concepts and definitions of the TOSSD statistical framework

The concept of sustainability in TOSSD

The TOSSD statistical framework “assumes that all resources captured therein should be provided consistent with prevailing global and regional economic, environmental and social standards and disciplines, with development co-operation effectiveness principles, as well as with the United Nations Charter and International Law.”

‘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.

Definition first used in the Brundtland Report.
The concept of sustainability in TOSSD

‘Sustainable Development’ in the TOSSD context is inherently linked to the Sustainable Development Goals (SDGs) and the three dimensions of sustainability as agreed in the 2030 Agenda: generating sustainable economic growth, ensuring social inclusion, without compromising the environment.

In the context of TOSSD, an activity is deemed to support sustainable development if it directly contributes to at least one of the SDG targets as identified in the official list of SDG targets developed and maintained by the United Nations Statistical Commission (UNSC) and if no substantial detrimental effect is anticipated on one or more of the other targets.
TOSSD aims to capture the **entirety of instruments and modalities used by official provider countries and organisations to support sustainable development**, including mechanisms that mobilise resources from the private sector. In accordance with the Addis Ababa Action Agenda, the term ‘resources’ in the TOSSD definition covers both financial and technical resources.

Therefore, in the context of TOSSD, ‘officially-supported resources’ are defined as:

a) Resources provided by:
   I. Official agencies, including state and local governments, or by their executive agencies, and
   I. Public sector corporations

b) Private resources mobilised by official interventions, where a direct causal link between the official intervention and the private resources can be demonstrated.
### Main concepts and definitions of the TOSSD statistical framework

**International Public Goods, global challenges and development enablers**

<table>
<thead>
<tr>
<th><strong>International Public Goods (IPGs)</strong></th>
<th><strong>Global challenges</strong></th>
<th><strong>Development enablers</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>are goods which provide benefits that are non-exclusive and available for all to consume at least in two countries. The term “good” refers to resources, products, services, institutions, policies and conditions.</td>
<td>issues or concerns that bring disutility on a global scale and that need to be addressed globally.</td>
<td>are the means that help provide IPGs and/or address global challenges. They often have the characteristics of IPGs. They can be seen as “intermediate” IPGs as opposed to final IPGs.</td>
</tr>
<tr>
<td><strong>There is a significant overlap between IPGs and global challenges. Global challenges are often the opposite of IPGs (e.g. climate change and stable climate). However, not all activities addressing global challenges are IPGs. In TOSSD, only activities with international spill-over effects are included.</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Main concepts and definitions of the TOSSD statistical framework

Statistical principles

Data collected on TOSSD under these Reporting Instructions should comply with the United Nations Fundamental Principles of Official Statistics (FPOS).

Moreover, the TOSSD statistical framework is subject to the United Nations Statistics Quality Assurance Framework. TOSSD will ensure the quality of:

- **The statistical outputs** (relevance, coherence, accuracy, reliability, timeliness and punctuality, interpretability and accessibility)

- **The statistical processes** (sound methods, cost efficiency and non-excessive burden on reporters)

- **The institutional environment** (objectivity, impartiality, transparency and credibility), essential to build trust which is the very foundation of a statistical system.
Main concepts and definitions of the TOSSD statistical framework

Point of measurement

- The main TOSSD measure is calculated on a gross disbursement basis. Gross figures reveal the full scope and nature of external resources provided for sustainable development. The net measure is also calculated for transparency and analytical purposes, based on information reported on reflows (amounts received by the provider).
Main concepts and definitions of the TOSSD statistical framework

Currency

• TOSSD data are reported in the currency in which the transaction takes place. However, for consolidated data presentations and dissemination, the reference currency is the United States dollar (USD). Data reported in currencies other than USD will be converted to USD using annual average exchange rates.

Please note that all other sections of Chapter 1 in the Reporting Instructions (paragraphs 26, 32 – 38) will be dealt with in the following slides, to avoid repetition.
Questions & answers

Any questions?
3

TOSSD Pillar I and II

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

The cross-border resource flows Pillar I covers resources extended to TOSSD-eligible recipient countries in support of sustainable development by bilateral and multilateral providers.

The major breakdown is between grants and in-kind contributions on the one hand, and financial transactions on the other hand.

Concessional and non-concessional transactions are separately identifiable.

Resources mobilised from the private sector by official interventions are also included. However, they are presented under a separate heading as the funds do not necessarily originate from the provider country and may even be domestic i.e. originate from the recipient country.
### Cross-border resource flows in support of sustainable development

#### TOSSD Framework

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Grants</td>
<td>Grants, technical assistance</td>
</tr>
<tr>
<td>B. Financial Transactions</td>
<td>Debt instruments and equity investments</td>
</tr>
<tr>
<td>Official flows total, gross (A+B)</td>
<td></td>
</tr>
<tr>
<td>C. Resources mobilised from the private sector</td>
<td>Resources mobilised from the private sector through official interventions,</td>
</tr>
<tr>
<td></td>
<td>regardless of the country of origin of the funds mobilised</td>
</tr>
</tbody>
</table>
TOSSD Pillar I

Cross-border resource flows in support of sustainable development

TOSSD-eligible countries

• To count as TOSSD, an activity should involve a cross-border resource flow to a country on the List of TOSSD recipient countries.

For any reporting year, this List includes:

I. All countries and territories that are present on the “DAC List of ODA Recipients”

II. Other countries and territories that have activated the TOSSD opt-in procedure.
Cross-border resource flows in support of sustainable development

TOSSD-eligible countries

- Any country or territory can activate the opt-in procedure at any point in time. The procedure is voluntary but needs to be motivated through the specific economic, social or environmental context that the country faces. Traditional donors are expected to not use the TOSSD opt-in procedure.
Bilateral providers report activities they undertake directly with a recipient country. Multilateral providers report on their outflows.

In the TOSSD system, multilateral providers will be invited to report on all activities they implement as they have more granular information. If a multilateral provider reports on all outflows, then inflows (contributions) from bilateral providers to that organisation will be removed from TOSSD (to avoid double counting).
Cross-border resource flows in support of development

**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

(A1) Bilateral flows
(A2) Earmarked contributions
(A3) Unearmarked / core contributions
(B1) Multilateral flows (non-core resources)
(B2) Multilateral flows (core resources)
TOSSD Pillar II captures resources to support International Public Goods that are necessary for the achievements of the SDGs and to address global challenges (e.g. climate change mitigation).

It includes resources deployed at the international (global or regional) or domestic level and whose benefits are of transnational reach.

- Activities of multilateral, global or regional, institutions that promote international co-operation for sustainable development (e.g. norm-setting, international oversight, knowledge generation and dissemination).

- Certain expenditures incurred by providers in their own countries or in non TOSSD-eligible countries (e.g. R&D and support to refugees).
Regional and global expenditures in support of sustainable development

Specific eligibility criteria

A Pillar II activity, as any other TOSSD activity, is deemed to support sustainable development if it meets the criteria regarding sustainable development.

In addition, for including an activity in TOSSD Pillar II, it needs to:

• **Provide substantial benefits to TOSSD-eligible countries** or their populations, and/or

• Be implemented in **direct co-operation with TOSSD-eligible countries** (e.g. when a TOSSD-eligible country is a member of a multilateral institution), or private or public institutions from these countries, as a means of ensuring the benefit to TOSSD-eligible countries or their populations.
Cross-border flows to recipient countries can also support IPGs or development enablers or address global challenges. However, given that a key objective of TOSSD is to enhance transparency of external finance for sustainable development provided to recipient countries, such activities will be categorised in Pillar I.

When the provider first commits funds to a regional programme, and decides on their allocation by country only at a later stage, both the original regional commitment and the subsequent disbursements by country should be reported in Pillar I.

Multi-country activities, i.e. activities that result in cross-border flows to several countries belonging to the same region, are also reported in Pillar I using regional recipient codes.
Delineation

The case of regional activities

Multi-country activities: Projects implemented in multiple recipient countries with resource transfers to these countries, including on Regional Public Goods (RPGs), using regional recipient codes (or “developing countries, unspecified”, if the targeted countries do not belong to the same region).

- Example for RPGs: “EuroMed Road, Rail & Urban Transport Project”.
- Example for multi-region activities: “Scaling up of Disaster Risk Reduction and Adaptation in Morocco, Burkina Faso and Bangladesh”
TOSSD Pillar II

Delineation

The case of regional activities

Regional projects implemented at the level of a global or regional institution with no direct resource transfer to individual countries

How to report activities - Exercise

Which Pillar would you choose for the following activities?

1. Quality Education and Protection from Violence and SGBV in West Africa:

Access for vulnerable adolescent girls to safe education and protection from sexual and gender based violence (SGBV) in Niger and Burkina Faso. Support education in emergencies and protection against SGBV. Capacity building for education in emergencies. Protection of education from attack; implementation of Safe Schools Declaration.
2 Global Forest Watch:
The main objectives are to provide public access to information about global forest change; leverage independent data and analysis to promote transparency and strengthen accountability for international forest-climate actions; and promote widespread use of GFW technologies to combat tropical deforestation.
How to report activities - Exercise

Which Pillar would you choose for the following activities?

3 UNESCO Safe journalists programmes support:
International Programme for the Development of Communication and through the Section for Freedom of Expression to the Special Account on "Freedom of Expression and Safety of Journalists".
Fish for Development:
The programme targets socio-economic development in Ghana through sustainable management of Ghana's marine fisheries resources and aquaculture production. The programme has been designed to prioritize activities that will enhance Ghana's Fisheries Commission's capacity for sustainable management of marine fisheries resources and aquaculture production. Institutional cooperation agreement between IMR and MoFAD.
Questions & answers

Any questions?
Presentation of the TOSSD Reporting form and items

Chapter 4 of the TOSSD Reporting Instructions
**Fill in A. Identification data**

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### 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.

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*Starred items are mandatory in TOSSD reporting*
**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.

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Best practice for: Description

(8,000 characters)

- The description includes everything that would allow the Secretariat to check the accuracy and consistency of the information provided in the other fields of the TOSSD format including sector classification.
- It should also allow to verify the TOSSD-eligibility of activities (e.g. contribution to sustainable development).
- For multi-country projects, it should indicate the countries involved.
- The description goes hand in hand with the field 9. External link, which should point to additional information on the activity available online.
B. Basic data

10. **SDG focus (\*)**: An activity is deemed to support sustainable development if it **directly contributes to at least one of the SDG targets** and if **no substantial detrimental effect** is anticipated on one or more of the other targets.

- There may be cases where reporters **cannot find a direct link with one of the SDG targets**.
  - This is due to the fact that SDG targets represent a global ambition and may therefore not encapsulate all dimensions of a given developmental issue in their final agreed wording.

- If you cannot find a direct link to a target, you can still report it against a goal and provide an appropriate justification in the “SDG level explanation” field.

*Starred items is mandatory in TOSSD reporting*

**How to report?**

Please report the values separated by a “;”. In case no direct link can be found to an SDG Target, report the goal as “x.0”, for example “2.0” for Goal 2. We recommend to limit the SDGs to 10 targets/goals.
### 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.
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></td>
<td>Education, Level unspecified</td>
<td>The codes in this category are to be used only when level of education is unspecified or unknown (e.g. training of primary school teachers should be coded under 11220).</td>
</tr>
<tr>
<td>11110</td>
<td></td>
<td>Education policy and administrative management</td>
<td>Education sector policy, planning and programmes; aid to education ministries, administration and management systems; institution capacity building and advice; school management and governance; curriculum and materials development; unspecified education activities.</td>
</tr>
<tr>
<td>11120</td>
<td></td>
<td>Education facilities and training</td>
<td>Educational buildings, equipment, materials; subsidiary services to education (boarding facilities, staff housing); language training; colloquia, seminars, lectures, etc.</td>
</tr>
<tr>
<td>11130</td>
<td></td>
<td>Teacher training</td>
<td>Teacher education (where the level of education is unspecified); in-service and pre-service training; materials development.</td>
</tr>
<tr>
<td>11182</td>
<td></td>
<td>Educational research</td>
<td>Research and studies on education effectiveness, relevance and quality; systematic evaluation and monitoring.</td>
</tr>
</tbody>
</table>

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

#### B. Basic data

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

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

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

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

<table>
<thead>
<tr>
<th>Section</th>
<th>Division</th>
<th>Group</th>
<th>Class</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td>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
**Presentation of TOSSD reporting form and items**

**B. Basic data**

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

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

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

*Starred items are mandatory in TOSSD reporting*
12. **Channel of delivery**: The channel of delivery is the first implementing partner. It has implementing responsibility over the funds and is normally accountable to the provider agency by a contract or other binding agreement. Where several levels of implementation are involved (e.g. when the provider agency hires a national implementer which in turn may hire a local implementer), report the first level of implementation as the channel of delivery.
### B. Basic data

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

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

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

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

13. **Channel name:** Free text indicating the full name of the institution implementing the activity.
### 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><strong>B01 will be included in the next version of the TOSSD codes.</strong></td>
</tr>
<tr>
<td>B02</td>
<td>Core contributions to multilateral institutions</td>
<td><strong>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.</strong></td>
</tr>
<tr>
<td>B03</td>
<td>Contributions to specific-purpose programmes and funds managed by implementing partners</td>
<td><strong>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.</strong></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>
B. Basic data

14. **Modality**: The modality describes the form in which support is provided, such as budget support, projects, or experts.

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

**B. Basic data**

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

<table>
<thead>
<tr>
<th>Modality</th>
<th>Full name</th>
<th>Clarification</th>
</tr>
</thead>
<tbody>
<tr>
<td>I01</td>
<td>Support to refugees/protected persons in the provider country (up to 12 months of their stay)</td>
<td>Reportable in Pillar II.</td>
</tr>
<tr>
<td>I02</td>
<td>Support to refugees/protected persons in the provider country (beyond the 12-month period)</td>
<td>Reportable in Pillar II. Until the individual is recognised by the competent authorities of the country in which he/she has sought asylum as having the rights and obligations which are attached to the possession of residency or nationality of that country.</td>
</tr>
<tr>
<td>I03</td>
<td>Support to refugees/protected persons - in other countries of asylum (TOSSD-eligible countries)</td>
<td>Reportable in Pillar I.</td>
</tr>
<tr>
<td>I04</td>
<td>Support to refugees/protected persons voluntarily returning to their countries of origin, nationality or last habitual residence (TOSSD-eligible countries)</td>
<td>Reportable in Pillar I. Excluding pre-departure assistance (which can be reported under I01, I02 or I03 modalities).</td>
</tr>
<tr>
<td>I05</td>
<td>Support to refugees/protected persons/migrants in the provider country for their integration</td>
<td>Reportable in Pillar II.</td>
</tr>
</tbody>
</table>
Use the right channel code and modality

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

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

• The Secretariat (and not reporters) will remove contributions channelled to/through multilateral organisations for all multilateral organisations that report on their outflows in TOSSD, to avoid double counting.
15. Financial instrument (*): TOSSD resource flows are provided through numerous financial instruments. These are categorised as grants, debt instruments, mezzanine finance instruments, equities and shares in collective investment vehicles. Included are also instruments that generate contingent liabilities but not necessarily a flow from the provider to the recipient (e.g. guarantees).

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

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

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

*Starred item is mandatory in TOSSD reporting*
B. Basic data

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Full name</th>
</tr>
</thead>
<tbody>
<tr>
<td>FA01</td>
<td>Blended finance</td>
</tr>
<tr>
<td>FA02</td>
<td>Islamic finance</td>
</tr>
<tr>
<td>FA03</td>
<td>Co-financing arrangements involving recipient counterpart funds</td>
</tr>
<tr>
<td>FA04</td>
<td>Officially-supported export credits</td>
</tr>
</tbody>
</table>

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

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

**B. Basic data**

Providers can report **Islamic finance** in reporting item

**16: Financing arrangement** using

FA02: Islamic finance – Sharia-compliant finance

The Islamic finance instruments are included in reporting item

**14: Financial instrument:**

- 421: Standard loan
- 424: Asset-backed securities
- 510: Common equity

<table>
<thead>
<tr>
<th>Financial instrument</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Standard loan (code 421)</td>
<td>Loans are transfers in cash or in kind for which the recipient incurs legal debt (and the resulting claim is not intended to be traded). This includes loans repayable in the borrower’s currency whether the lender intends to repatriate the repayments or to use them in the borrowing country. <strong>Loans also include ‘installment sale’ and ‘istikana’ of Islamic finance.</strong></td>
</tr>
<tr>
<td>Asset-backed securities (code 424)</td>
<td>Asset-backed securities are securities whose value and income payments are derived from and backed by a specific pool of underlying assets. <strong>The Sukus of Islamic finance are also categorised as debt securities.</strong></td>
</tr>
<tr>
<td>Common equity (code 510)</td>
<td>Common equity is a share in the ownership of a corporation that gives the owner a claim on the residual value of the corporation after creditors’ claims have been met. <strong>This category also covers the profit-sharing agreements (Musharaka) of Islamic finance.</strong></td>
</tr>
</tbody>
</table>
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.
B. Basic data

17. Framework of collaboration

- Beneficiary partner
- Pivotal partner
- Facilitating partner

Triangular co-operation
B. Basic data

17. Framework of collaboration - South-South Co-operation (SSC): a broad framework of collaboration among countries of the South in the political, economic, social, cultural, environmental and technical domains. Involving two or more developing countries, it can take place on a bilateral, regional, intraregional or interregional basis. Developing countries share knowledge, skills, expertise and resources to meet their development goals through concerted efforts.

SSC in 17.3.1. SDG Indicator

- It is expected that the UN Statistical Commission adopts the new SDG indicator 17.3.1 for “Additional financial resources mobilized for developing countries from multiple sources” at its meeting in March 2022. The OECD and UNCTAD are co-custodians of the indicator, and TOSSD is a data source.

- The proposal for 17.3.1. indicator contains a conceptual framework on SSC developed by a subgroup under the leadership of Brazil and Mexico (UNCTAD as Secretariat and India as Chair).

- The conceptual framework is subject to pilot testing for the indicator, piloted by UNCTAD in collaboration with the OECD.
B. Basic data

SSC in 17.3.1. SDG Indicator (Cont.)

• The proposal is based on SSC practice from a wide range of SSC provider countries and institutions beyond the membership of the subgroup (Brazil, China, Colombia, Cuba, Egypt, Ghana, Mexico, South Africa and the United Republic of Tanzania). In particular, the IsDB and its member countries have a long-standing tradition of SSC.

• This is the first ever framework to measure SSC developed in a process led by developing countries and agreed for pilot testing in countries to ensure feasibility, validity and applicability to different national set ups. It represents a historic opportunity to bring developing countries’ voice to the table in international discussions on development support.

• The OECD is willing to support Southern providers and UNCTAD in the pilot testing. The Task Force will discuss at its next meeting on 16 February the compatibility between the SSC conceptual framework and TOSSD methodology. The Task Force will consider adjustments to the TOSSD methodology to ensure that TOSSD reporters that use their TOSSD data to report on the conceptual framework on SSC to UNCTAD.
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).*
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 does not require a specific methodology.
C. Volume data

For in-kind technical co-operation only

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

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

**Tip**

It is possible to change this methodology if Southern providers agree on another one.
Presentazione della forma e degli articoli TOSSD

Ripiani C. Dati volumetrici

C. Dati volumetrici

24. Costo del salario: Per segnalare il loro costo in-kind TC, i fornitori devono:


3. Assegnare nel campo 14. Modality: D01 - In-kind technical co-operation experts.

Il segretariato TOSSD applica il PPP factor to the salary costs per tutti i paesi.
Presentation of TOSSD reporting form and items

C. Volume data

24. Salary cost

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

PPP Factor Secretariat

Internationally comparable salary cost + Other costs 21. Amounts disbursed = Total in-kind TC
C. Volume data

For loans only

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

Calculator for assessing the grant element:


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

For mobilisation only

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

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

Any questions?
How to build a TOSSD reporting system?
How to build a TOSSD reporting system

Overview of a typical TOSSD reporting system

- Domestic data collection
  - Development co-operation agency
  - Other government institutions
- Central reporting agency
  - Verifies, corrects and stores data
  - Reports data
  - Validates data
  - Stores data
- Communication tools
  (Annual reports, public data base)
- Statistical database
- TOSSD reporting
  - Publishes data
  - Exchange with the Secretariat
# How to build a TOSSD reporting system

## A roadmap in 7 steps

<table>
<thead>
<tr>
<th>Step 1 Mobilisation</th>
<th>Step 2 Preparation</th>
<th>Step 3 Implementation</th>
<th>Step 4 Collection, reporting, review</th>
</tr>
</thead>
</table>
| • Get high-level support for reporting to TOSSD and suggest a road map, strategic objectives, a budget and a legal/administrative instrument | Do a mapping of:  
  - the necessary datasets  
  - areas where data should be collected  
  - the relevant reporting institutions  
  - the IT system that could be used (excel, web tool, etc.)  
  - the various options for the central reporting agency  
  - the possible process for data collection | • Set up the TOSSD Team in the central agency and in the relevant reporting entities.  
• Train all focal points on TOSSD.  
• Set up an internal process for regularly updating senior management. | • Collect data from the relevant reporting entities.  
• Carry out the necessary quality control.  
• Send the file back to the TOSSD Secretariat.  
• Stick to main principles during this phase. |
# How to build a TOSSD reporting system

## A roadmap in 7 steps

<table>
<thead>
<tr>
<th>Step 5</th>
<th>Data publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data are published on tossd.online.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Step 6</th>
<th>Data dissemination and policy discussions</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Communicate at the country level on your data and on how staff, CSOs, academics can use TOSSD data.</td>
<td></td>
</tr>
<tr>
<td>• Organise relevant events and policy discussions.</td>
<td></td>
</tr>
<tr>
<td>• Consider producing an annual sustainable development report and/or using social media.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Step 7</th>
<th>Feedback and learning</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Implement changes in your sustainable development co-operation policies.</td>
<td></td>
</tr>
<tr>
<td>• Apply your lessons learnt on how to improve the process.</td>
<td></td>
</tr>
<tr>
<td>• Investigate the possibility of expanding the scope of your reporting for the following year.</td>
<td></td>
</tr>
<tr>
<td>• Train newcomers.</td>
<td></td>
</tr>
</tbody>
</table>
How to build a TOSSD reporting system

Step 1. Mobilisation

Get high-level support for reporting to TOSSD by presenting:

1. **A road map** (such as the one presented in the previous slides)

2. **Your strategic objectives**
   - Political: e.g. implementing political commitments from the G20 on the promotion of TOSSD
   - Transparency and accountability towards citizens
   - Visibility: e.g. promotion of the country as a leader in sustainable development

3. **A budget.** Adequate resources will be needed to:
   - Finance the position of a TOSSD focal point in the central reporting entity
   - Set up an appropriate IT system
   - Ensure sufficient resources for coordination of the various representatives of the reporting entities (e.g. organisation of meetings, trainings, workshops)

4. **A legal / administrative instrument** (optional) to structure and implement the reporting (e.g. modification of law, government regulation).
How to build a TOSSD reporting system

Step 2. Preparation (1/2)

Do a mapping of:

1. **The necessary datasets** or areas where data should be collected and the relevant reporting entities where these data can be found.
   - e.g. development co-operation department of the Ministry of Foreign Affairs (or the central aid agency).

2. **The IT system that could be used**:
   - Excel: this is the tool used particularly by countries with a few hundred activities and a limited number of reporting entities.
   - Web tool
   - Internal system: Some statistical teams have access to detailed information on their activities through business management tools [e.g. Enterprise resource planning (ERP) systems]. They retrieve relevant qualitative and financial information from these systems for national and other reporting purposes.
How to build a TOSSD reporting system

Step 2. Preparation (2/2)

Do a mapping of:

3. Possible options for the central reporting entity:
   - Agency/department under the presidency or under the Prime Minister’s Office
   - Development co-operation agency, if it exists
   - Ministry of Foreign Affairs/Co-operation
   - Ministry of Planning
   - Ministry of Economy/Finance
   - National Statistical Office

4. A description of the data collection process with a timeline:
   - Data solicitation from the central reporting entity to the reporting entities
   - Data compilation
   - Data submission

At the end of this step, relevant senior officials should confirm their willingness to collect and publish TOSSD information.
How to build a TOSSD reporting system

Step 3. Implementation

Set up the TOSSD Team in the central and relevant reporting entities:

- Focal points should be formally assigned to the TOSSD tasks (part-time work) in their respective reporting entities
- Statistical teams should get a clear mandate to compile and validate TOSSD reporting
- The independence of the central reporting entity should be ensured

Train all focal points in TOSSD:

- Including on Reporting Instructions, TOSSD form, explanatory notes.

Set up an internal process

- Set up an internal process for regularly updating senior management on progress made in collecting and reporting TOSSD data.
How to build a TOSSD reporting system

Step 4. Collection, reporting, and review (1/2)

The central reporting entity should:

- Collect data from the relevant reporting entities.
- Carry out the necessary quality control:
  - Review the data submitted by all reporting entities and ensure they comply with the TOSSD Reporting Instructions (eligibility, respect of classifications and format of the each field)
  - Get back to the relevant reporting entity in case of any inconsistency
  - Do not send your file to the Secretariat before it is fully reviewed and compliant with the Instructions
- Send the file back to the TOSSD Task Force Secretariat for review.
- Stick to main principles during this phase:
  - Send data according to the deadlines
  - Be prepared to coordinate with entities to respond in time to the Secretariat’s comments and changes to the reporting file
  - Be aware that you are responsible for your file, so the TOSSD Task Force Secretariat will always check changes with you
How to build a TOSSD reporting system

Step 4. Collection, reporting, and review (2/2)

Once the TOSSD data are submitted, the verification by the TOSSD Task Force Secretariat starts:

- **The TOSSD Task Force Secretariat verifies the conformity** of the data with the TOSSD Reporting Instructions and provides feedback on the data to the focal points.

- **Projects / activities can be removed if they do not meet the criteria.** If the Secretariat considers that an activity does not meet the criteria, it requests the reporting country or institution to provide additional justification or suggests removing the activity from TOSSD.

- The TOSSD Task Force Secretariat publishes the data in a central TOSSD database [https://tossd.online/](https://tossd.online/)

Reporting countries and institutions are ultimately responsible

Reporting countries and institutions are ultimately responsible for the quality and accuracy of the data reported. They must ensure that activities and expenditures included in their TOSSD data comply with the TOSSD eligibility criteria.
How to build a TOSSD reporting system

Step 5. Data publication

Data are published on tossd.online and therefore are publicly available

- Be prepared to respond to questions from various stakeholders that will look at these data. This includes citizens, journalists, academics/think tanks, civil society organisations, government institutions, etc.

Do not hesitate to use https://tossd.online/ and get back to the Secretariat for questions and feedback.
How to build a TOSSD reporting system

**Step 6. Data dissemination and policy discussions**

<table>
<thead>
<tr>
<th>Communicate at the country level on your data</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Communicate at the country level on your data and on how staff, CSOs, academics can use these TOSSD data. Your communication should focus on responding to your strategic objectives, as outlined in “Step 1. Mobilising”.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Organise relevant events and policy discussions</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Contributions of your country to sustainable development</td>
</tr>
<tr>
<td>• Thematic and sectoral analyses (e.g. COVID-19, peace and security, education, health, infrastructure)</td>
</tr>
<tr>
<td>• Concessional/non-concessional share of the support</td>
</tr>
<tr>
<td>• Review of specific financing arrangements: blended finance/Islamic finance</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Annual sustainable development report</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Consider producing an annual sustainable development report and/or using social media for dissemination</td>
</tr>
</tbody>
</table>
Step 7. Feedback and learning

Implement changes

Implement changes in your sustainable development co-operation policies based on TOSSD policy discussions.

Investigate

Investigate the possibility of expanding the scope of your reporting for the following year:

- Pillar I: new financial instruments (e.g. direct grants, budget support, loans, export credits, equities to developing countries)
- Pillar II: new institutions (e.g. Ministry of Research, Ministry for Environment and Climate, Ministry of Defense)

Apply lessons learnt

Apply your lessons learnt on how to improve the data collection, reporting and review process.

Train

Train newcomers and address staff turnover, particularly in the central reporting entity:

- Anticipate staff turnover in the various reporting entities and ensure that newcomers are properly trained ahead of the data collection exercise.
Questions & answers

Any questions?
Summary of key points
The aim of the TOSSD data collection is to gather data at the activity level using the Reporting Instructions, explanatory notes, the reporting form and TOSSD code list. They are all available at www.tossd.org.

Reporting on the SDG focus and the two pillars is crucial.

Building a robust TOSSD reporting system in your country / institution is a key success factor to ensuring the quality of data over time.
Summary of key points

Reporting countries and institutions are ultimately responsible for the quality and accuracy of the data reported. They must ensure that activities and expenditures included in their TOSSD data comply with the TOSSD eligibility criteria.

The TOSSD Task Force Secretariat stands ready to support reporting countries and institutions in their efforts.
DON’T MISS OUR LAST SEMINAR!

SEMINAR 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/tJwqce6oqjwtE92gD2uRLZFTYH_xkxGfaSmA

* This webinar is co-funded by the European Union.
Thank you

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