



## A first discussion on who will report, and how TOSSD reporting might be carried out<sup>1</sup>

*The following issues will be taken up at the informal dinner discussion on the possible architecture and reporting dynamics of the TOSSD statistical reporting system.*

### I. WHO WILL REPORT?

1. TOSSD reporting should be organised in such a way that it accurately captures cross-border resource transfers to developing countries. Institutions reporting TOSSD data will need to include both ministries and development agencies of sovereign states (provider countries) but also multilateral institutions and funds.

2. This is at variance with how some official development finance reporting is currently carried out. For example, data in the OECD ODA reporting system are primarily organised by provider country. The ODA measure includes both funding to multilateral institutions (core contributions) and through multilateral institutions (earmarked funding for programmes and projects managed by the multilateral).<sup>2</sup> The outflows from multilateral institutions (cross-border flows to developing countries) are not recorded as ODA to avoid double-counting.<sup>3</sup> While this approach ensures the integrity of measuring provider countries' support to the multilateral system, it does not provide a complete picture about what multilateral resources are funding in the developing world. Moreover, the creation of numerous multilateral trust funds, pooled fund mechanisms and special purpose programmes in recent years has created some challenges for compiling statistics on the use of these resources in terms of recipient countries and sectors.

3. To ensure clarity regarding which countries receive resources from multilateral institutions and what activities (sectors) are funded, TOSSD reporting could be conceptually organised by the cross-border flow (not by origin of funds). Accordingly, for TOSSD-eligible operations:

- Multilateral institutions would report their operations involving cross-border flows to developing countries, including those that mobilise private resources. Thus, they would report i) what they fund through their core budgets/ordinary capital resources and ii) the resources they intermediate on behalf of provider countries (trust funds or special purpose programmes).
- Bilateral providers would report their activities involving cross-border flows to developing countries, including those that mobilise private resources, but excluding funding channelled through multilateral institutions and funds. (In the case of South-South providers, it will be necessary to develop a methodology that also reflects the TOSSD inflows they receive.)

<sup>1</sup> Jointly drafted by Julia Benn ([Julia.Benn@oecd.org](mailto:Julia.Benn@oecd.org)), Raundi Halvorson-Quevedo ([Raundi.Halvorson-Quevedo@oecd.org](mailto:Raundi.Halvorson-Quevedo@oecd.org)) and Guillaume Delalande ([Guillaume.Delalande@oecd.org](mailto:Guillaume.Delalande@oecd.org))

<sup>2</sup> The same applies to officially-supported international NGOs. The OECD ODA reporting system measures bilateral contributions to these organisations, not their operations in developing countries.

<sup>3</sup> They are collected and published in separate data series detailing developing countries' resource receipts.

### Issues for discussion

- *Does the methodological approach outlined above seem appropriate?*

## II. WHERE WOULD PROVIDERS REPORT THEIR TOSSD DATA?

4. In constructing the “architecture” of the TOSSD reporting system, it will be important to capitalise on existing international institutions with technical expertise regarding international statistical processes and data management capacity, such as the OECD, UNCTAD, UN-DESA, IMF and the MDBs. To fill the existing gaps in data on cross-border flows to developing countries, additional data collection centres could include, for example, the following institutions:

- UN Regional Economic Commissions (south-south providers)
- UN multi-partner trust fund office (pooled fund mechanisms)
- SESRIC (member countries of the OIC)

5. It will also be necessary to discuss what institution/agency could be the TOSSD data consolidation/analysis hub and how would the systemic elements (e.g. database architecture, server where data could be uploaded) be identified and established.

### Issues for discussion

- *How might the decentralised data collection system best be structured? How might political engagement/support of the international institutions identified above be mustered?*
- *What institution would be best suited to aggregate and analyse the data from the different data collection centres? What advisory arrangements/partnerships might be helpful?*
- *How would the hub be related to the United Nations system given TOSSD links with the SDGs and the AAAA?*

## III. TOSSD GOVERNANCE ARRANGEMENTS AND MAINTENANCE OF THE TOSSD REPORTING STANDARD

6. Discussions on the TOSSD governance arrangements in diverse settings over the past three years have highlighted the importance of establishing a global system that i) favours exchange, access to technical expertise and reach into the broad diversity of providers of development co-operation, and ii) features the UN in a prominent role alongside an array of development actor groupings and communities. It will also be essential to engage recipient countries in the governance of the TOSSD system to ensure it meets their needs and priorities.

7. Governance arrangements would best combine both political and technical roles and capacities in a judicious balance that provides for adequate leadership and oversight while ensuring the technical quality and relevance of the TOSSD statistical framework. In addition, to maintain the TOSSD reporting standard and discuss any issues that may arise in the implementation of the TOSSD

system, it will be necessary to designate a body that engages with reporters/data centre staff and convenes meetings to discuss topics of concern and updates.

#### Issues for discussion

- *How might the TOSSD governance framework best be structured? Is there an example already existing in the international arena that could be drawn on as a model? (Main plenary consultative body? Steering Group providing direction?)*
- *If membership criteria would be needed, what might they be? (Representative of major constituencies? Reporting countries/institutions? Geographical spread?)*
- *What might be the explicit role of recipient countries in the TOSSD governance framework?*
- *What would be needed to ensure proper maintenance of the TOSSD system including:*
  - *upholding and improving the quality of statistical data and processes,*
  - *ensuring timeliness of data reporting and analysis,*
  - *ensuring TOSSD statistics are relevant and meet the needs of developing countries and data users?*