Adjustments to the TOSSD Reporting Instructions
validated at the 17th meeting of the International TOSSD Task Force on
11-13 July 2022

Introduction

1. At the 17th meeting of the International TOSSD Task Force, members agreed on a number of refinements to the TOSSD Reporting Instructions (version issued in May 2022) so as to:

   - Provide further guidance on sustainability

   - Allow for anonymisation of TOSSD data in specific crises

   - Replace references to "TOSSD-eligible countries" by "TOSSD recipients"

   - Expand the List of TOSSD recipients.

2. This document presents the changes approved by the Task Force, which will be integrated in the TOSSD Reporting Instructions in 2023, but which can be implemented already in the 2022 TOSSD data collection on 2021 activities. In the various sections below, text from the Reporting Instructions is presented in italics and changes agreed by the Task Force are visible in track changes.

I. Further guidance on sustainability

3. The Task Force agreed to amend section 2.2.1, paragraphs 47 through 49, and to add a new section 4.2 as follows.

2.2.1 ELIGIBILITY CRITERIA REGARDING SUSTAINABLE DEVELOPMENT

Paragraph 47. 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[21] 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.

21.

   https://sustainabledevelopment.un.org/content/documents/21252030%20Agenda%20for%20Sustainable%20Development%20web.pdf

By reporting an activity as TOSSD, the provider confirms that the activity supports the 2030 Agenda, and complies with global and regional, economic, environmental and social standards endorsed by the provider or recipient. The provider further confirms that, where the nature of the activity raises sustainability concerns, steps have been taken to ensure sustainability through:

   a. screening with a set of Environmental and Social Safeguards (ESS) or applying other sustainability standards or processes [new footnote], and/or

b. specific discussions with the recipient on the sustainability aspects of the support provided, either at activity or portfolio level.

The Secretariat may raise questions and request additional information on the sustainability assessment of the reported activities so as to be able to respond to public inquiries on the data and to ascertain that, particularly in the case of projects with a large potential detrimental effect on any SDG target or goal, these negative impacts have been avoided or mitigated.

> *New footnote. Information on the ESS or other sustainability standards or processes applied are collected in TOSSD metadata. See section 4.2.*

Paragraph 48. 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.

Paragraph 49. If a reporter cannot find a direct link between one of its activities providing a critical contribution to sustainable development and an SDG target, the reporter will still be able to report it, linking it to a goal and providing an appropriate justification.[22][23]

> *22. In addition, the TOSSD data collection exercises help provide further guidance and criteria to improve TOSSD eligibility criteria over time.*

> *23. The United States is currently not in a position to report on SDG goals or targets. It will report by sector and align its sector reporting with the economic, social and environmental dimensions of sustainable development (2030 Agenda for Sustainable Development, paragraph 2).*

CHAPTER 4. REPORTING FORMAT AND DETAILED INSTRUCTIONS

[…]

4.2 METADATA *(text to be added after current paragraph 76)*

The Secretariat maintains and makes available on the TOSSD website metadata containing additional, publicly relevant information on the data submitted to TOSSD.

The metadata include public documentation on the steps taken by providers to ensure the sustainability of their portfolio of activities. Reporters that wish to provide such information at the activity level can do so using the external link field in the activity-level reporting form.

II. Anonymisation of TOSSD data in specific crises

4. The Task Force agreed to edit paragraphs 25 and 75 as follows (and to keep paragraph 24, also relevant in this context, unchanged).

1.2.2 ACTIVITY-LEVEL REPORTING

Paragraph 24. All TOSSD resource flows are reportable at the activity level. The term "activity" covers various types of operations, ranging from budget support to project-type interventions, investments and

technical co-operation activities. In certain cases some aggregation is permitted to limit the reporting burden and number of records. (See section 4.2.)

Paragraph 25. All TOSSD data will be made publicly available, also at activity level. Any information linked to TOSSD activities subject to commercial confidentiality regimes (e.g. company names in the case of private sector instruments) should be filtered out upstream by the data providers.

4.2 REPORTING FORMAT AND OVERVIEW OF ITEMS COVERED

Paragraph 75. Data on TOSSD resource flows (including private finance mobilised through official interventions) are reported using a single file format. For transparency purposes, data are reportable at the activity level, although not all data fields of the TOSSD reporting format are necessarily filled for all types of financial instruments (see section 1.2.2). Anonymising data too early in the process might however impact data quality assurance, and when there is~~aggregation is warranted~~ a need to protect the lives or safety of people receiving the support or implementing the activities (e.g. in the field of human rights or in the context of violent conflicts), reporters are invited to refer to the ~~:~~Secretariat's guidelines on data anonymisation. ~~Thus, a~~A certain level of aggregation in the information provided is also possible~~.~~ ~~F~~ for example~~,~~ ~~aggregation is warranted to protect the lives or safety of people receiving the support or implementing the activities (e.g. in the field of human rights or in the context of violent conflicts).~~ ~~Another example is~~ in the case of contracts of individual experts involving many small-size transactions.

III. Replacement of the term "TOSSD-eligible country" by "TOSSD recipient"

5. The Task Force agreed to replace 39 references[1] to "TOSSD-eligible countries" or to "eligibility" in relation to recipient countries by references "TOSSD recipients".

IV. List of TOSSD recipients

6. The Task Force agreed to expand the List of TOSSD recipients to include all countries and territories that were on the 2015 OECD DAC List of ODA Recipients (i.e. the list of ODA recipients that was in use when the 2030 Agenda was adopted), combined with an opt-in/opt-out mechanism. This is an interim solution and the Task Force will keep exploring multidimensional criteria for reporting purposes, on the basis of UN standards, when available. The agreed edits to the wording in section 2.2.2 as well as Annexes B and G were as follows:

2.2.2. TOSSD ~~ELIGIBLE COUNTRIES~~ RECIPIENTS

50. To be reported~~count~~ as TOSSD pillar I, an activity should involve a cross-border resource flow to a country on the List of TOSSD recipient~~s countries~~. ~~For any reporting year, t~~This List includes~~:~~ ~~A~~all countries and territories that ~~are~~were present on the "DAC List of ODA recipients" in 2015 (the year when the 2030 Agenda

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[1] Given the high number of references, these have not been listed in this paper, but can be found by browsing through the May 2022 version of the TOSSD Reporting Instructions available here.

was adopted)[24] adjusted for any ~~Other~~ countries and territories that have activated the TOSSD opt-in/opt-out procedure. [new footnote]

> *24.   See   https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/DAC_List_ODA_Recipients2014to2017_flows_En.pdf*
>
> *[New footnote]. The TOSSD Task Force will keep exploring multidimensional criteria for reporting purposes, on the basis of UN standards when available.*

51. Any country or territory can activate the opt-in/opt-out 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.

52. The opt-in/opt-out procedure is described in detail in Annex B.

ANNEX B. Description of the TOSSD opt-in/opt-out procedure~~s and instructions to report on activities carried out in opt-in countries~~

A country willing to become TOSSD-recipient should send a formal letter to the co-Chairs of the institution governing the TOSSD measurement framework[36]. The letter should contain:

- *The **motivation for opting in** and therefore becoming a TOSSD-recipient country, justified by the specific economic, social or environmental context of the country.*

- *The **requested date of inclusion on the List**, if different from the date of the request.*

- *The **requested duration of the inclusion**, indicating the anticipated period for which the country wishes to be TOSSD-recipient but which should not exceed three years. Should the country wish to extend the period of inclusion in the list at a later stage, it should send a new request indicating a new period.*

Reporting on TOSSD provided to opt-in countries follows the same rules and methods as for other countries. By default, transactions are reportable as TOSSD from the date of the official request by the country opting-in, unless the country indicates a specific start date from which activities can be reported as TOSSD. In case the opt-in procedure is triggered because of an event that can be anticipated (e.g. a hurricane), prevention activities which occur before the official request by the country or the date of the event can be reported under TOSSD, provided that they directly contribute to mitigating the negative impact of the said event.

The list of TOSSD-recipient countries will be reviewed every three years to take into account any changes to the DAC List of ODA Recipients. Any country that has opted in should at the time of the review confirm its wish to remain on the TOSSD list.

A country or territory can opt-out from the TOSSD recipients' list, also by sending a formal letter to the co-Chairs of the institution governing the TOSSD measurement framework.

> *36. At the time of writing, the TOSSD governance arrangements are not yet defined. An interim procedure should be put in place until a formal body is designated to oversee the TOSSD Statistical framework.*

ANNEX G. Main differences between the measures of Total Official Support for Sustainable Development and Official Development Assistance

TOSSD and ODA are technically different measures, even though there are links between the two. The main differences between the TOSSD and ODA measures are summarised in the table below:

TOSSD	ODA
Objective of the measure	
Measuring resources in support of sustainable development	*Measuring donor effort*
Key eligibility criterion of the measure	
Sustainable development	*Economic development and welfare of developing countries*
Main focus	
Recipient	Provider
Scope of flows covered	
Officially-supported flows: official flows and private finance mobilised through official interventions	*Official flows*
Concessional and non-concessional	*Concessional*
Measurement	
Cash flow	*Grant equivalent*
Target countries	
DAC List of ODA Recipients in 2015, adjusted for any countries and territories that have activated the TOSSD opt-in/opt-out procedure.and other countries on an opt-in basis	*Current DAC List of ODA Recipients*
Reporters	
Ambition: All providers	*DAC and some non-DAC countries*
Governance arrangements	
Ambition: driven by the international community with appropriate involvement of the UN	*DAC-driven*