



## Total Official Support for Sustainable Development

TOSSD data collection in 2021 on 2020 resources

### *Explanatory notes*

#### I. BACKGROUND AND OBJECTIVES

The Total Official Support for Sustainable Development (TOSSD) statistical measure includes all officially-supported resource flows to promote sustainable development in developing countries and to support development enablers and/or address global challenges at regional or global levels.

TOSSD is a new metric that measures official flows, and private flows mobilised by the official sector, to support sustainable development. It aims to fill a knowledge gap about resources for sustainable development beyond official development assistance (ODA).

The TOSSD measure has been developed by an international Task Force in direct response to the Addis Ababa Action Agenda that requested mobilisation of all types of resources for the 2030 Agenda and called for “open, inclusive and transparent discussions” on TOSSD. TOSSD will shed light on resources currently not well reflected in international statistics on development co-operation, such as South-South co-operation, triangular co-operation, finance mobilised from the private sector for sustainable development and finance for development enablers and International Public Goods and for addressing global challenges.

The Task Force conducted the first regular TOSSD data collection in 2020 on 2019 data<sup>1</sup>, based on the TOSSD methodology (called “TOSSD Reporting Instructions”)<sup>2</sup>.

**For any question/assistance regarding TOSSD reporting or possible delays, please contact:**

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For more information on TOSSD and TOSSD reporting, see the TOSSD Task Force website at:  
<http://www.tossd.org>

<sup>1</sup> See [www.tossd.online](http://www.tossd.online).

<sup>2</sup> See [www.tossd.org/methodology/](http://www.tossd.org/methodology/)

## II. METHODOLOGY FOR THE DATA COLLECTION

The Data Collection relates to resources provided in calendar year **2020** by bilateral and multilateral providers, including emerging providers. The data collection covers all the components of TOSSD, i.e.:

- **Cross-border resource flows** (i.e. external flows), including in-kind technical co-operation, in support of sustainable development in developing countries (Pillar I).
- **Contributions to support development enablers and/or address global challenges at regional or global levels** (Pillar II) i.e. resources spent at the domestic, global and regional levels to support the sustainable development of developing countries, e.g. through the promotion of international public goods (e.g. stable climate), the strengthening of development “enablers” (e.g. regional peace operations) or tackling global challenges (e.g. communicable diseases).
- **Private finance mobilised through official development finance interventions.**

The methodology for reporting on TOSSD is described in the [Reporting Instructions](#) as elaborated by the International TOSSD Task Force.

**Reporting on TOSSD is at activity level**, and the objective is to make all TOSSD data publicly available, also at activity level. Reporting Instructions advise that any information linked to TOSSD activities subject to confidentiality regimes (e.g. company names) should be filtered out upstream by the data providers. They also allow for a certain level of aggregation: “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 contracts of individual experts involving many small-size transactions.”

## III. FORMAT FOR THE DATA COLLECTION

### *TOSSD format*

The *TOSSD data form* is composed of 29 items, as agreed by the TOSSD Task Force. See Annex 1 for a summary of Reporting Instructions. A separate tab contains the supplementary data fields on private finance mobilised (this additional information on mobilisation is collected for checking purposes only). The file also includes examples of projects recorded in TOSSD format.

The *TOSSD code list* file contains all the classifications and associated codes for reporting on TOSSD (e.g. sectors, financial instruments, etc.).

These files are available at [www.tossd.org/methodology/](http://www.tossd.org/methodology/).

### **A web tool to guide you through TOSSD reporting**

Alternatively, if you feel more comfortable going through a step-by-step exercise, please send an email to [tossd.contact@oecd.org](mailto:tossd.contact@oecd.org) and you will receive a link to a web tool. This web tool will guide you on how to record project information in the TOSSD form, providing indications field by field.

### *Reporting deadline*

Please return the TOSSD data form **by 31 July 2021 (Pillar I) and 1 October 2021 (Pillar II)**.

## IV. INPUTS REQUIRED FROM REPORTERS

### TOSSD reporting in a nutshell

- TOSSD reporting consists in describing activities in support of sustainable development in the TOSSD format: **please enter the activity-level information in the TOSSD data form.**
- In practice, please provide a description of the project, indicate the beneficiary country or region, the volume of finance transferred or the cost of in-kind technical co-operation experts involved, and classify the project according to various taxonomies: Is it in the form of a grant or a loan or an equity? To which SDG target(s) does it contribute? Etc.

See **Annex 1 for the description of the TOSSD format and a summary of reporting instructions for each item** and the *TOSSD code list* file for the list of taxonomies and codes.

- The TOSSD format has 29 items. However, some of these items can be left empty if the information is not available. See Annex 1 for the list of required items (in bold).

### *Additional highlights on TOSSD reporting:*

- Activities included in TOSSD support sustainable development, see definition in the Reporting Instructions, paragraphs 10 and 11. 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 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 the SDG targets represent a global ambition and may therefore not encapsulate all dimensions of a given developmental issue in their final agreed wording. 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. (See Reporting Instructions, paragraphs 47-49.)

*In order to further inform the Task Force discussions on the operationalisation of the sustainability concept, this year, reporters are invited to provide metadata on the Environmental and Social Standards (ESS) applied to the activities reported. Please provide your responses through <https://survey.oecd.org/index.php?r=survey/index&sid=148366>. The Secretariat will publish a metadata file with the information collected.*

- TOSSD contains a separate field for reporting the **salary costs component of in-kind technical co-operation**, to allow for a differentiated quantification of these costs, based on purchasing power parities.
- Provider countries and countries with a dual role (countries that are both providers and recipients of development co-operation) are kindly invited to report activity-level information **on support that their country has offered as a provider** and that complies with the TOSSD eligibility criteria.
- **Contributions to support development enablers and/or address global challenges at regional or global levels and that meet the TOSSD eligibility criteria are reportable under pillar II**, see guidance and examples in Annex 2. To help distinguish between Pillar I and Pillar II, please also see the decision tree in Annex 2.
- **For amounts mobilised from the private sector**, please complete the supplementary data fields in the separate tab.

- Note that TOSSD may include **officially-supported export credits extended in association with development finance** or explicitly designed to contribute to sustainable development objectives.

Short-term finance (with maturity shorter than one year) can also be included, if it supports an SDG target (paragraph 46).

- If your country extends some **debt relief**, please refer to Annex 3 for an illustration of debt relief reporting in TOSSD. Debt relief is reportable using three different modalities (F01-F03, see [www.tossd.org/methodology/](http://www.tossd.org/methodology/)), to distinguish between the principal and interest components of debt relief operations, and between loans previously recorded in TOSSD or not.

## Annex 1. Activity-level Reporting Form for TOSSD and summary of Reporting Instructions

The full text of the Reporting Instructions is available at: <https://tossd.org/methodology/>

*The TOSSD format has 29 items. A number of items can be left empty if the information is not available, items required are bolded in the table below.*

Reporting Items	Clarifications
<b>A. Identification data</b>	
<b>1. Reporting year</b>	<b>Required item.</b> Calendar year for which data are reported.
<b>2. Provider country/institution</b>	<b>Required item.</b> Unique code identifying the reporting country or institution. The list of codes is available in Excel (TOSSD code list at <a href="https://tossd.org/methodology/">https://tossd.org/methodology/</a> ). 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. The provider agency is the government entity (central, state or local government agency or department) financing the activity from its own budget. For multilateral organisations, the code identifies the department or fund financing the activity within the institution. The list of codes is available in Excel (TOSSD code list at <a href="https://tossd.org/methodology/">https://tossd.org/methodology/</a> ). If you don't find a code for a particular agency, please indicate the name in letters.
4. Provider project ID number	Unique code for identifying the project in the provider's internal databases. Leave empty if the project is not identified by a code in your systems at present.
5. TOSSD ID Number	Unique code for identifying the project in the TOSSD database. Format is a 10-digit number starting by year.
<b>B. Basic data</b>	
<b>6. TOSSD recipient</b>	<b>Required item.</b> Unique code identifying the country/region receiving the TOSSD cross-border flow, or benefiting from the in-kind technical co-operation. Each TOSSD-eligible country/region has its own code. Consult the Secretariat about the possibility of using alternative regional classifications, such as the M49 UNSD classification.
<b>7. Project title</b>	<b>Required item.</b> Free text indicating the official project title in English, French or Spanish. If the project title is only available in another language, please provide it as such and the TOSSD Task Force Secretariat will make best efforts to translate it.
8. Project description	Free text describing the activity, including its objectives, planned outputs and outcomes, time frame, and budget. The text should be provided in English, French or Spanish. Over time, the aspiration will be to collect this information in all UN languages. As indicated above for the project title, if the description is only available in another language only, please provide it as such.
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.
<b>10a. SDG focus</b>	<b>Required item.</b> Multiple codes identifying the target(s) in the UN list of SDG targets (e.g. 2.1, 3.3). The list of codes is available in Excel (TOSSD code list at <a href="https://tossd.org/methodology/">https://tossd.org/methodology/</a> ). 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 and provide an appropriate justification in the “notes” field at the end of the TOSSD data file. (See Reporting Instructions at <a href="https://tossd.org/methodology/">https://tossd.org/methodology/</a> , paragraphs 47-49.) Only report the targets that the activity directly and significantly contributes to. It is expected that, for most projects, the number of SDG targets should not exceed ten.
10b. Keywords	The following keywords can be used to identify activities of particular policy interest. More than one keyword can be used, separated by a semicolon (;) #ADAPTATION #MITIGATION #COVID-19

11. Sector	<p>Multiple codes identifying the sector(s) that the resource transfer is intended to foster. Reporting is based on either the OECD Creditor Reporting System purpose codes classification or the latest International Standard Industrial Classification maintained by the UN Statistics Division. Data reported in ISIC will be converted to the OECD CRS classification by the Secretariat using conversion tables. The list of codes for both classifications is available in Excel (TOSSD code list available at <a href="https://tossd.org/methodology/">https://tossd.org/methodology/</a>). In the case where the activity benefits several sectors, a maximum of 10 sector codes can be assigned. The share of the contribution corresponding to each code should be reported with the percentages adding up to 100. Use one of the following formats:</p> <ul style="list-style-type: none"> <li>• a string that can be easily parsed such as: "23110:40 32262:30 15114:20 15160:10"; or</li> <li>• an XML string such as: "&lt;sectors&gt;&lt;sector code="23110" percentage="40"/&gt;&lt;sector code="32262" percentage="30"/&gt;&lt;sector code="15114" percentage="20" /&gt;&lt;sector code="15160" percentage="10" /&gt;&lt;/sectors&gt;".</li> </ul> <p><b>If details are not available, report one main sector only.</b></p>
12. Channel of delivery	<p>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. Indicate the code identifying the institution through which the activity is implemented. The list of codes is available in Excel (TOSSD code list available at <a href="https://tossd.org/methodology/">https://tossd.org/methodology/</a>). In case the institution through which the activity is implemented does not have a channel of delivery code, indicate if possible a category. The channels of delivery classification includes six main categories as follows:</p> <ul style="list-style-type: none"> <li>• 10000: Public sector institutions include central, state or local government departments (e.g. municipalities) and public corporations in provider or recipient countries.</li> <li>• 20000: Non-governmental organisations (NGOs) and civil society.</li> <li>• 30000: Public-private partnerships (PPPs) and networks.</li> <li>• 40000: Multilateral organisations are international institutions with governmental membership.</li> <li>• 51000: Universities, colleges or other teaching institutions, including research institutes or think-thanks.</li> <li>• 60000: Private sector institutions, including all "for-profit" institutions, consultants and consultancy firms that do not meet the definition of a public sector institution.</li> </ul>
13. Channel name	<p>Free text indicating the full name of the institution implementing the activity. If the institution has a channel of delivery code, this field is empty.</p>
14. Modality	<p>Unique code specifying the modality of co-operation used to implement the activity. The various modalities used in the context of TOSSD are as follows:</p> <ul style="list-style-type: none"> <li>• A00: BUDGET SUPPORT – Identifies contributions from the provider to the government budget of a recipient country, which has exclusive responsibility for the use of and accountability for the funds. Budget support can be generic (not sector allocated) or sectoral (e.g. energy, agriculture).</li> <li>• C01: PROJECTS – Identifies specific inputs, activities and outputs supported by a TOSSD provider, to reach specific objectives/outcomes within a defined time frame, with a defined budget and a defined geographical area.</li> <li>• D01: IN-KIND TECHNICAL CO-OPERATION EXPERTS – Identifies technical co-operation implemented using public officials of the reporting country. Technical co-operation already embedded in the projects described above is not included, nor are experts hired on the market.</li> <li>• D02: OTHER TECHNICAL CO-OPERATION – Includes the provision of technical co-operation using internationally or locally recruited experts, beyond technical co-operation already embedded in the projects described above and beyond in-kind technical co-operation. All non-salary costs of experts (including those of public officials of the reporting country) such as flights, per-diem, accommodation, internal transportation within the recipient country and training, are also included. This category also covers training and research as well as various capacity building activities such as conferences, seminars, workshops, exchange visits.</li> <li>• E01: SCHOLARSHIPS/TRAINING IN PROVIDER COUNTRY– Includes financial awards for individual students, contributions to trainees in provider countries to nationals of TOSSD-eligible countries.</li> <li>• E02: IMPUTED STUDENT COSTS – Includes indirect ("imputed") costs of tuition in provider countries to nationals of TOSSD-eligible countries.</li> <li>• F01: DEBT RELIEF - PRINCIPAL (ORIGINAL LOAN PREVIOUSLY RECORDED IN TOSSD).</li> <li>• F02: DEBT RELIEF - PRINCIPAL (ORIGINAL LOAN NOT RECORDED IN TOSSD).</li> <li>• F03: DEBT RELIEF – INTEREST.</li> <li>• G01: ADMINISTRATIVE COSTS – Includes administrative costs of delivering TOSSD activities, not included elsewhere. When the exact amount cannot be identified, reporters may estimate these costs as follows: i) take as a starting point the total administrative costs of development co-operation agencies and other official entities involved in the delivery of TOSSD activities; and ii) do a pro-rata calculation, reflecting the share of TOSSD-eligible activities and countries in total expenditures of the institution. Administrative costs are included 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.</li> </ul>

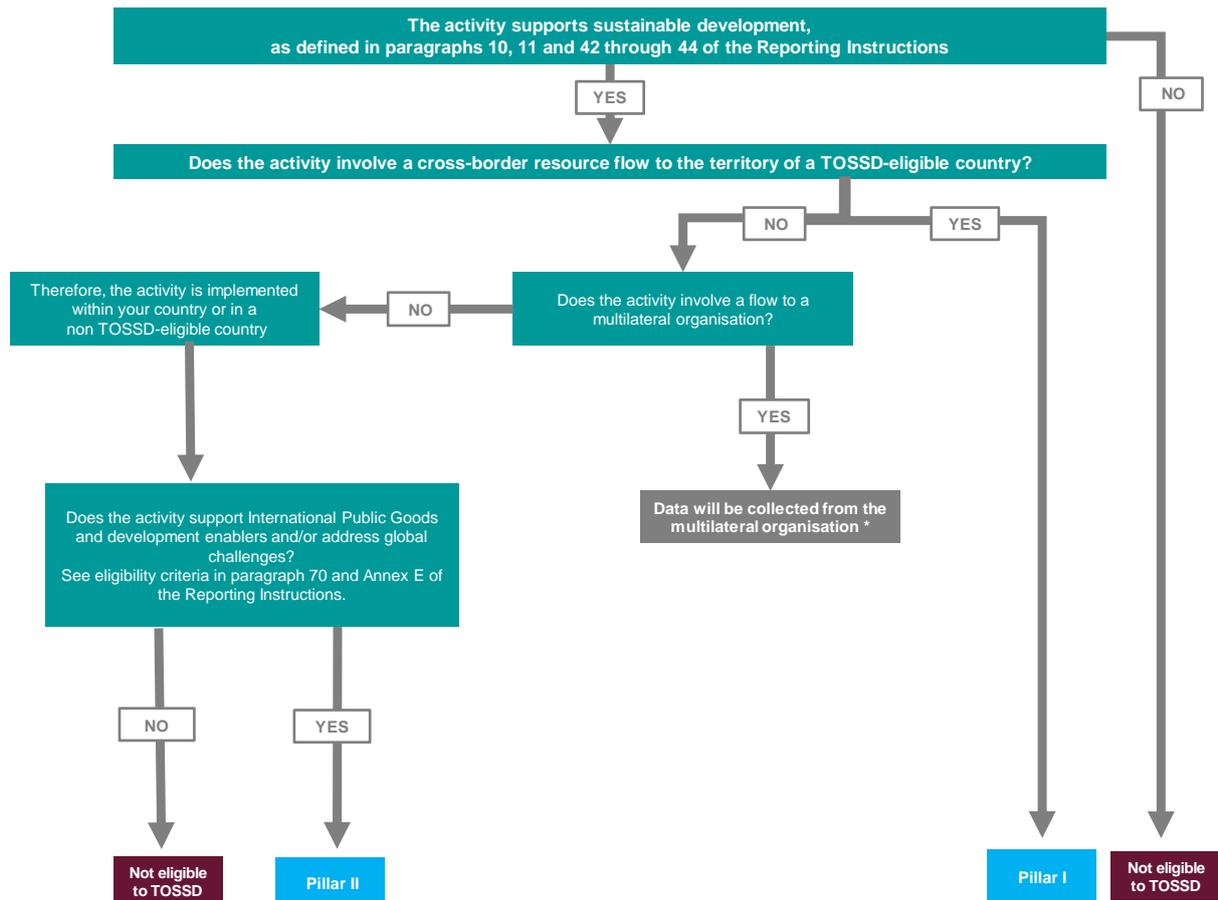
	<ul style="list-style-type: none"> <li>• H00: EXPENDITURES IN THE PROVIDER COUNTRY.</li> <li>• I01: SUPPORT TO REFUGEES/PROTECTED PERSONS IN THE PROVIDER COUNTRY (UP TO 12 MONTHS OF THEIR STAY).</li> <li>• I02: SUPPORT TO REFUGEES/PROTECTED PERSONS IN THE PROVIDER COUNTRY (BEYOND THE 12-MONTH PERIOD).</li> <li>• I03: SUPPORT TO REFUGEES/PROTECTED PERSONS - IN OTHER COUNTRIES OF ASYLUM.</li> <li>• I04: SUPPORT TO REFUGEES/PROTECTED PERSONS - VOLUNTARY RETURNS.</li> <li>• I05: SUPPORT TO REFUGEES/PROTECTED PERSONS/MIGRANTS FOR THEIR INTEGRATION IN THE ECONOMY OF PROVIDER COUNTRIES.</li> </ul>
15. Financial instrument	<p><b>Required item.</b></p> <p>Unique code specifying the financial instrument used to fund the activity. The list of codes is available in Excel (TOSSD code list available at <a href="https://tossd.org/methodology/">https://tossd.org/methodology/</a>). The main categories of financial instruments are: grants, debt instruments, mezzanine finance instruments, equity and shares in collective investment vehicles, guarantees and other unfunded contingent liabilities, direct provider spending, and subsidies and similar transfers.</p> <p><i>Clarification on officially-supported export credits: TOSSD financial instruments may include officially-supported export credits extended in association with development finance or explicitly designed to contribute to sustainable development objectives.</i></p>
16. Financing arrangement	<p>Multiple codes identifying specific characteristics of the financial arrangement:</p> <ul style="list-style-type: none"> <li>• FA01: BLENDED FINANCE – the strategic use of development finance for the mobilisation of additional finance towards sustainable development.</li> <li>• FA02: ISLAMIC FINANCE – sharia-compliant finance (the Islamic finance instruments are included in the financial instruments classification in the relevant categories).</li> <li>• FA03: CO-FINANCING ARRANGEMENTS INVOLVING RECIPIENT COUNTERPART FUNDS – the co-financing by the recipient country public institutions.</li> <li>• FA04: OFFICIALLY-SUPPORTED EXPORT CREDITS – credits extended by government-owned or controlled specialised export-financing agencies or institutions (ECAs) for commercial purposes to finance a specific purchase of goods or services from within the creditor country. They include both official direct export credits (i.e. loans extended by ECAs to facilitate exports to developing countries) and officially-guaranteed/insured export credits (i.e. loans extended by the private sector, but guaranteed/insured by ECAs to finance an export transaction).</li> </ul>
17. Framework of collaboration	<p>Multiple codes identifying specific frameworks of collaboration:</p> <ul style="list-style-type: none"> <li>• FC01: SOUTH-SOUTH CO-OPERATION – a broad framework of collaboration among countries of the South in the political, economic, social, cultural, environmental and technical domains. Involving two or more TOSSD-eligible countries, it can take place on a bilateral, regional, intraregional or interregional basis. TOSSD-eligible countries share knowledge, skills, expertise and resources to meet their development goals through concerted efforts.</li> <li>• FC02: 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: <ul style="list-style-type: none"> <li>○The beneficiary partner, which is a TOSSD-eligible country that requests support to tackle a specific development challenge.</li> <li>○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.</li> <li>○The facilitating partner that helps connect the other partners, and supports the partnership financially and/or with technical expertise.</li> </ul> </li> </ul>
18. TOSSD Pillar	<p><b>Required item.</b></p> <p>A binary code indicating whether the activity falls under Pillar I or Pillar II of TOSSD. Pillar I (code 1) identifies cross border resources extended to TOSSD-eligible countries in support of sustainable development and also includes in-kind technical co-operation. Pillar II (code 2) identifies regional and global expenditures (that do not involve cross border flows to TOSSD eligible countries) to support the provision of international public goods, promote development enablers and address global challenges. See Annex 2 for guidance on reporting on Pillar II.</p>
<b>C. Volume data</b>	
19. Currency	<p><b>Required item</b></p> <p>ISO code for the currency in which the transaction has been undertaken. The list of codes is available in Excel (TOSSD code list available at <a href="https://tossd.org/methodology/">https://tossd.org/methodology/</a>). If you don't find a code for your currency, please indicate the name in letters.</p>

20. Amount committed	<p><b>Required item.</b>  <b>In thousands of units (millions for Yen).</b>  <b>New amount committed contractually by the provider during the reporting year, i.e. the face value of the activity.</b></p>
21. Amount disbursed	<p><b>Required item.</b>  <b>In thousands of units (millions for Yen).</b>  <b>Amount disbursed (expenditure) by the provider during the reporting year.</b></p>
22. Reflows to the provider	<p><b>Required item.</b>  <b>In thousands of units (millions for Yen).</b>  <b>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.</b></p>
23. Amount mobilised	<p>In thousands of units (millions for Yen).  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. Transactions are classified as official or private according to who owns or controls the financing entity (see paragraph 13 in the Reporting Instructions at <a href="https://tossd.org/methodology/">https://tossd.org/methodology/</a>). Any resources mobilised from public entities should be excluded from the mobilisation measure. See also items 27 and 28. Please complete the supplementary data fields contained in the separate tab, for checking purposes at Secretariat's end.</p>
<b>For in-kind technical co-operation only</b>	
24. Salary cost	<p>In thousands of units (millions for Yen).  Salary paid to the public official of the reporting country. The salary amount reported should be in the national currency of the provider. Given the differences in salary levels of public officials across countries, the value of in-kind technical co-operation in TOSSD will be calculated by applying the purchasing power parity (PPP) conversion factor for private consumption to the salary costs. (See paragraph 56 of the Reporting Instructions at <a href="https://tossd.org/methodology/">https://tossd.org/methodology/</a>.) Please indicate the salary without applying the PPP factor, the Secretariat will apply the factor.</p>
<b>For loans only</b>	
25. Concessional	<p>A binary "Yes" or "No" code indicating the concessional nature of the loan according to the IMF definition. Concessional loans convey a grant element of at least 35%, currently calculated at a uniform rate of discount of 5%. Loans are considered non-concessional if they do not meet this IMF and WB definition of concessional. To calculate the grant element of a loan, please use this link: <a href="https://www.imf.org/external/np/pdr/conc/calculator/">https://www.imf.org/external/np/pdr/conc/calculator/</a> or reach out to the Secretariat.</p>
26. Maturity	<p>Interval (number of months) from commitment date to the date of the last payment of amortisation.</p>
<b>For mobilisation only</b>	
27. Leveraging mechanism	<p>Unique code indicating the leveraging instrument used:  1 = Syndicated loan, arranger / 2 = Syndicated loan, participant / 3 = Common shares in flat collective investment vehicle / 4 = Shares in the riskiest tranche of structured collective investment vehicle, first loss share and other (e.g. lock up share) / 5 = Shares in the mezzanine/senior tranche of structured CIV / 6 = Guarantee/insurance / 7 = Direct investment in companies, equity / 8 = Direct investment in companies, mezzanine/senior debt / 9 = Credit lines / 10 = Simple co-financing</p>
28. Origin of the funds mobilised	<p>Multiple codes identifying the origin of the funds mobilised:  1 = provider country  2 = recipient country  3 = third high-income OECD country  4 = other third country  5 = multiple origins.</p>

## Annex 2. Guidance for reporting on TOSSD Pillar II

TOSSD Pillar II captures resources to support International Public Goods that are necessary for the achievements of the SDGs (e.g. climate mitigation). It includes resources deployed at the international (global or regional) or domestic level and whose benefits are of transnational reach.

The decision tree below describes the general approach for reporting on TOSSD, including Pillar II:



\* In the TOSSD system, it is planned that multilateral providers will report on all activities they implement. However, these data are to be included in the responses from bilateral providers to identify the relevant multilateral organisations to approach about TOSSD reporting.

Eligibility criteria are explained in the Reporting Instructions and additional guidance on the eligibility of specific themes has been included in Annex E:

- **Research & Development**
- **Peace & Security**
- **Climate change**
- **Support to refugees and protected persons**

Examples of Pillar II expenditures are listed below (new examples based on the 2020 data collection have been included):

### Climate

- **Global and regional activities:**
  - Support to global and regional climate change activities (e.g. Inter-Governmental Panel on Climate Change reports)
  - International climate research, e.g. [the International Energy Agency’s Technology Collaboration Programme](#)
  - Global Climate Observing Systems
  - International events and workshops, e.g. “Air pollution: Americas’ Regional workshop on Pollutant Release and Transfer Registers (PRTR)”
- **Activities in the provider country or in a non-TOSSD-eligible country:**
  - Climate mitigation :
    - Investments in renewable energy, e.g. “Oman Wind Power Project”.
    - Investments in energy efficiency, e.g. “Thermal renovation of private housing in France”.
    - Climate policies, e.g. “Improving the traceability of climate action in the national economy”
    - Reforestation of sinks, e.g. reforestation of agricultural lands in France.
  - Climate research: e.g. the following projects reported by the European Union:
    - [Southern Ocean Carbon and Heat Impact on Climate](#)
    - [The potential of Sharing Resources for mitigating carbon emissions and other environmental impacts](#)
    - [Modelling Optimization of Energy Efficiency in Buildings for Urban Sustainability](#)

### Biodiversity:

- **Global and regional activities:**
  - Convention on the Conservation of Migratory Species of Wild Animals
  - UNEP - Data Reporting Tool for biodiversity-related Multilateral Environmental Agreements
  - Database related to the EU Wildlife Trade Regulations in support of Customs, police and other inspection services in combating illegal wildlife trade into and from the EU
- **Activities in the provider country:**
  - European Union: LIFE programme – environment including Natura-2000 on protection of biodiversity and in particular migratory birds
  - Costa Rica: expenditures for preserving global biodiversity in specially-protected areas.
- **Activities in a non-TOSSD-eligible country:**
  - Conserving hawksbill sea turtles and their beach habitats in Barbados.

### Peace and security

- **UN peacekeeping** operations (classified in Pillar II although taking place in TOSSD-eligible countries)
- **Global and regional activities:**
  - UNODC: “Supporting regional capacities to prevent and combat cybercrime and implementation of digital forensics/Countering transnational organized crime and illicit trafficking and illicit drug trafficking/Crime”.
  - Global Dialogue on Nuclear Safety (The Nuclear Threat Initiative).
  - International workshop to improve cross-border cooperation on countering terrorism and organized crime.
  - African Union: Enhancing the Safe and Secure Management of Ammunition in AU Member States and Peace Support Operations.
  - Supporting Interpol’s Radiological and Nuclear Terrorism Prevention Unit.

- UNIDIR: Research Report Still Behind the Curve: Gender Balance in Arms Control, Non-proliferation and Disarmament Diplomacy.
- Deployment of civilian experts to international peace operations.
- **Activities funded by the provider country in its own country or in non-TOSSD eligible countries:**
  - Research on security policy, disarmament and non-proliferation through Stockholm International Peace Research Institute.
  - Geneva Centre for Security Policy
  - International Institute for Strategic Studies (e.g. Research on Iran sanctions)
  - New York University Center on International Cooperation: research to prevent crises and build peace, justice, and inclusion

### Research & Development:

- **Global and regional activities:**
  - The [Human Frontier Science Program \(HFSP\)](#) which promotes international collaboration in basic research focused on life sciences.
  - The [ITER project](#), an intergovernmental research project aimed at proving the feasibility of nuclear fusion at large-scale and carbon-free source of energy.
  - International Workshop on HIV and Hepatitis Observational Databases
  - OECD Centre for Educational Research and Innovation
  - IADB: “What is the impact of automation on the tasks performed by men and women in LAC”
- **Activities in the provider country:**
  - EU: [Research Coordination for a Low-Cost Biomethane Production at Small and Medium Scale Applications](#)
  - EU: [Measuring acidification in the Arctic Ocean.](#)
  - United States: “R&D- Agriculture: Other (Basic Research): Genome Sequencing Using Pacbio Sequel Platform”
  - Poland: Input-output model for the agribusiness in selected countries around the world in a context of sustainable development
  - Poland - Intervention of antimicrobial resistance transfer in the food chain

### Refugees

- **Costs incurred in provider countries for basic assistance to asylum seekers, refugees and protected persons from TOSSD-eligible countries, beyond the 12-month period,** to the extent that the individual is not 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. Reportable under Pillar II, assigned to modality I02.
- **Costs incurred in provider countries for promoting the integration in their economy of asylum seekers, refugees, protected persons and migrants from TOSSD-eligible countries.** Covers activities that promote the integration in the economy and culture of the provider country (including language training, vocational training, social protection schemes, employment programmes, awareness on national culture), up to the first 5 years of stay. Reportable under Pillar II. Examples include support to complementary pathways for refugees, or resettlement programmes’ components related to labour market services to find and retain employment (language training, vocational training, employment programmes, awareness on national culture, etc.).

### Satellites and observation systems:

- **Global and regional activities:** Group on Earth Observations (GEO), Global Climate Observing Systems
- **European Union programmes**

- Copernicus (Global Monitoring for Environment and Security) is the EU’s World Satellite Observation programme: Satellite imagery is provided for free to organisations worldwide and it is already widely used for development and cooperation purposes.
- Galileo / European Geostationary Navigation Overlay Service: free GPS-style programme used across the world (200 millions of users worldwide in September 2018).

## Health

- **Global and regional activities:**
  - Global Health Security Conference 2019
  - Support for the functioning of the Global Research Collaboration for Infectious Disease Preparedness (GloPID-R)
  - Supporting the Caribbean Public Health Agency Research, Policy Development and Evaluation Unit
  - Global Alliance for Chronic Diseases (GACD) prevention and management of mental disorders
  - Coalition for Epidemic Preparedness Innovations (CEPI)
- **Activities in the provider country or non-TOSSD eligible countries (mostly related to research):**
  - Health research, e.g.
    - [Towards a next generation influenza vaccine to protect citizens worldwide – an EU-India collaboration.](#)
    - EU: [Vaccine development for malaria and/or neglected infectious diseases](#)
    - Canada: QASI (Quality Assurance for the Standardization of Indicators relevant to HIV/AIDS)
    - Poland: Evaluation of antiepileptic activity of coumarins in Zebrafish seizure models
  - Support to public disease control agencies: the EU European Centre for Disease Prevention and Control

## Other areas

- trade, e.g. trade agreements,
- industry,
- sustainable consumption and production,
- human rights and justice e.g. international criminal tribunals.

### ANNEX 3. ILLUSTRATION OF DEBT RELIEF REPORTING IN TOSSD

**Example:** A loan of USD 100 million is extended in year 2020 by provider X for the construction of a hospital in recipient Y. The loan is repaid according to schedule during 5 years, but the recipient then faces financial difficulties and stops repaying its debt service (interest and principal). In year 2035, principal in arrears amount to USD 50 million and interests in arrears amount to USD 10 million. The provider restructures this debt, either in the form of a forgiveness<sup>3</sup> (interest and principal due are cancelled) or a rescheduling (interest due is capitalised in a new loan, principal is rescheduled).

#### TOSSD reporting on the original loan and subsequent debt operation

In the table below, disbursements are shown in blue, repayments in green, and principal or interest in arrears in yellow.

1. Reporting year	2. Provider	6. TOSSD recipient	7. Project title	10a. SDG focus	11. Sector	14. Modality	15. Financial instrument	18. TOSSD Pillar	20. Amount committed	21. Amount disbursed	22. Reflows	25. Concessionality
<b>Reporting on the original loan during the period 2020-2029 (commitment, disbursement and repayments of principal according to schedule)</b>												
2020	X	Y	Construction of hospital	3.1	13020	C01 (project)	421 (loan)	1	100	100		0 or 1 (the original loan might be concessional or not)
2025	X	Y	Construction of hospital	3.1	13020	C01	421	1			4	0 or 1
2026	X	Y	Construction of hospital	3.1	13020	C01	421	1			7	0 or 1
2027	X	Y	Construction of hospital	3.1	13020	C01	421	1			11	0 or 1
2028	X	Y	Construction of hospital	3.1	13020	C01	421	1			13	0 or 1
2029	X	Y	Construction of hospital	3.1	13020	C01	421	1			15	0 or 1
<i>Last repayment before default.</i>												
<b>Reporting on the debt relief operation in 2035</b>												
2035	X	Y	Debt cancellation or rescheduling – <b>Principal in arrears</b>	17.4	60020 for debt forgiveness or 60040 for debt rescheduling	F01 (F02 if original loan not recorded in TOSSD)	110 (grant) for debt forgiveness or 421 (loan) for debt rescheduling	1		50 [principal in arrears = 100 – (4+7+11+13+15)]		0 or 1 (in case of rescheduling, which can be on concessional or non-concessional terms)
2035	X	Y	Debt cancellation or rescheduling – <b>Interest in arrears</b>	17.4	60020 or 60040	F03	110 or 421	1		10 (interests in arrears)		0 or 1
<b>Record automatically generated in TOSSD database, to offset the principal</b>												
2035	X	Y	Debt cancellation or rescheduling – <b>Principal in arrears, offsetting entry</b>	17.4	60020 or 60040	F01	110 or 421	1		-50		0 or 1

<sup>3</sup> Reporting rules are the same for forgiveness and conversion.

**The TOSSD figures that result from TOSSD reporting on debt relief in 2035 are:**

TOSSD gross = USD 10 million

TOSSD net = USD 10 million

*Memorandum item, total debt cancelled/rescheduled = USD 60 million (of which principal = USD 50 million)*