



Possible emerging excerpts of TOSSD Reporting Instructions¹

Version 1.2 to be validated by the Task Force

TOSSD Task Force Issues Paper

5-8 November 2018

For discussion under agenda Items 3.a through 3.e

1. Based on discussions on the statistical features and definitions of TOSSD by the Task Force, the Secretariat has started drafting the present reporting instructions.
2. It is recalled that these reporting instructions, in their entirety, are a work in progress. In particular, the Task Force has not yet discussed all issues that need to be covered in the Reporting Instructions, so the document includes a number of “placeholders” for text that remains to be drafted. For a number of issues that the Task Force has addressed but not concluded its discussion on, options under consideration are indicated with [bracketed text].
3. In addition, it is recalled that at the December 2017 meeting of the Task Force members discussed the usefulness of complementing the statistical framework with additional indicators beyond TOSSD activities to provide the broader picture of developing countries’ total resource receipts. These “satellite indicators” could primarily inform on private resource flows, including philanthropic resources, remittances and foreign direct investment (FDI). They could also capture official transactions beyond TOSSD. The satellite indicators would be derived, to the extent possible, from existing data in the international system (e.g. IMF, Balance of Payments). In general, members were in favour of expanding the scope of flows captured in the new statistical system, in particular to compare TOSSD with other resource flows on a relative, “order of magnitude” basis. However, it was agreed that such additional indicators would be developed in a second phase, once technical work on the TOSSD framework will have been completed. No text on satellite indicators has been included in the present draft.

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TOSSD REPORTING INSTRUCTIONS – EMERGING EXCERPTS

PREAMBLE

1. The Total Official Support for Sustainable Development (TOSSD) statistical framework aims to provide a comprehensive picture of global, official and officially-supported resource flows provided to promote sustainable development in developing countries. It has been developed in response to the agreements of the international community to implement the most ambitious development agenda ever devised – the Sustainable Development Goals (SDGs) – and the equally ambitious financing strategy – the Addis Ababa Action Agenda (AAAA). The vast scope of the SDGs creates a new imperative to maximise the full potential of all resources – public, private, national and international – that finance development. The key to unlocking this potential is understanding the scope, nature and dynamics of the full range of resources being deployed to achieve the SDGs. This, in turn, requires a global framework for measuring resources in support of sustainable development, including external finance.
2. The TOSSD framework is designed to provide a coherent, comparable and unified system for tracking resources for sustainable development that can inform strategic planning, identify emerging gaps and priorities, and assess progress in matching supply with needs. TOSSD thus supports the vision of the SDG 17 on revitalising the global partnership for sustainable development and is expected to serve for monitoring this goal and several other SDG targets.
3. The primary objective of the TOSSD measurement framework is to promote greater transparency about the full array of officially-supported development finance provided in support of the 2030 Agenda for Sustainable Development – including resources provided through South-South co-operation, triangular co-operation, multilateral institutions, emerging and traditional donors as well as private finance mobilised through official interventions. TOSSD data track resource flows regardless of the financial instrument used, the level of concessionality involved or whether they are delivered through bilateral or multilateral channels. Information about resource flows will facilitate learning and exchange of good practice among developing countries about how to access and combine resources most effectively. Importantly, it will promote greater collaboration and synergies across development partners financing the SDGs and support more informed policy discussions about the ultimate quality and impact of development finance.
4. TOSSD will also provide insights about the extent to which the international community is financing development enablers and responding to global challenges [the Global Public Goods agenda] – essential for the implementation of the SDGs while not necessarily involving direct resource transfers to developing countries. This information is so far not systematically captured in international statistics on development finance.
5. In line with inherent thrust of the SDGs – to promote a more sustainable, equitable and prosperous world for all people – this statistical framework implicitly assumes that all resources captured therein comply with prevailing global and regional economic, environmental and social standards and disciplines, as well as development co-operation effectiveness principles. These safeguards ensure that TOSSD-eligible investments are sustainable, promote equal opportunities and rights, guard against negative environmental, social and climate impacts and risks, and – where necessary – limit damage through mitigation measures. Particular attention is paid ~~on~~to commercially motivated resource flows – such as officially-supported export credits and resources mobilised from the private sector – and on their compliance with global standards and disciplines, including to ensure that they do not create trade distortions.
6. Data generated through the TOSSD framework can also be used to compile aggregates on sustainable development finance from the providers' perspective. These data should be seen as complementary to the figures on Official Development Assistance (ODA) reported by 50 provider countries including 30 members of the Development Assistance Committee of the OECD. TOSSD aggregates by provider will not by any means replace ODA as a measure of donor effort, nor will they undermine some providers' commitment to reach the

UN ODA/GNI target of 0.7%. In the same vein, investments in support of TOSSD pillar II on development enablers and global challenges should not be made at the expense of country-specific development assistance.

7. The present Reporting Instructions – which have been developed by the international community² working together in an open, inclusive and transparent manner [Placeholder for describing the UNSC process] – are designed to assist countries and institutions wishing to report data regarding the resources they are providing to developing countries in support of sustainable development and the 2030 Agenda. They will be updated and adjusted as and when the need arises. It is expected that the TOSSD framework will continue to exist beyond 2030, to continue promoting greater transparency on flows in support of sustainable development.

² The TOSSD Task Force which contributed to develop the TOSSD reporting instructions is composed of representatives of traditional and emerging provider and partner countries, from national statistical offices and development co-operation policy bodies as well as international organisations. The Task Force and its Secretariat held consultations with relevant stakeholder groups including CSOs, the Export Credit Group, as well as Arab providers of development co-operation.

CHAPTER 1. MAIN CONCEPTS AND DEFINITIONS OF THE TOSSD STATISTICAL FRAMEWORK

1.1 DEFINITION OF TOSSD

8. ***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.***

9. The key concepts embedded in the TOSSD definition are clarified below.

Sustainable development

10. The concept of “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.³

11. “Sustainable Development” in the TOSSD context is inherently linked to the Sustainable Development Goals as agreed in the 2030 Agenda^{4,5}. Activities recorded as TOSSD support the implementation of the SDGs by generating sustainable economic growth, ensuring social inclusion, without compromising the environment. As and when the 2030 Agenda is concluded and replaced by another framework, the TOSSD measure will be updated to link to that framework.

Resource flows

12. In accordance with the Addis Ababa Action Agenda, the term “resources” in the TOSSD definition covers both financial and technical resources.⁶ The flow of resources covers monetary and non-monetary transactions⁷ with TOSSD recipients in support of sustainable development for any given year.

Officially-supported

13. TOSSD aims to capture the entirety of instruments and modalities of development co-operation provided by, or supported by, the official sector, including mechanisms that mobilise resources from the private sector, for sustainable development. Therefore, in the context of TOSSD, “officially-supported resources” are defined as:

a) resources provided by:

³ Definition first used in the Brundtland Report. (See Report of the World Commission on Environment and Development: Our Common Future”, Chapter 2 “Towards Sustainable Development”, p. 41, New York: UN, 1987.) It contains within it two key concepts: i) the concept of 'needs', in particular the essential needs of the world's poor, to which overriding priority should be given; and ii) the idea of limitations imposed by the state of technology and social organisation on the environment's ability to meet present and future needs.

⁴ See “Transforming our world: the 2030 Agenda for Sustainable Development”:
<https://sustainabledevelopment.un.org/post2015/transformingourworld>

⁵ Taking into account linkages with sustainable development frameworks established at regional level e.g. by the African Union Commission. See <https://au.int/en/agenda2063>.

⁶ The AAAA considers that international co-operation to support the implementation of the 2030 Agenda comprises both financial and technical resources. See http://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA_Outcome.pdf.

⁷ This is also in line with the methodologies of the System of National Accounts and the Balance of Payments, which registers transactions between residents and non-residents, including transactions which do not involve the payment of money. See chapter 2, paragraph 26 in The IMF *Balance of Payments and International Investment Position Manual - Sixth Edition (BPM6)*.

i) official agencies, including state and local governments, or by their executive agencies, and

ii) ~~Public corporations state-owned companies and enterprises under government control~~⁸.

b) private resources mobilised by official interventions, where a direct causal link between the official intervention and the private resources can be demonstrated.

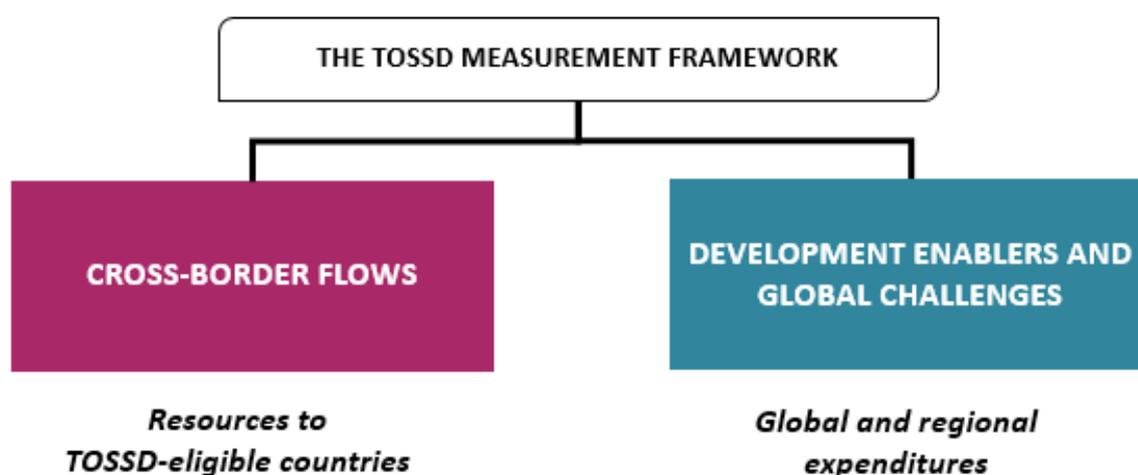
14. See Chapter 2.2 for concrete eligibility criteria on sustainable development and TOSSD recipient countries.

A two-pillar approach (Placeholder)

15. TOSSD is a two-pillar framework that tracks officially-supported i) cross-border resource flows to developing countries and ii) finance for development enablers and global challenges at regional and global levels [the Global Public Goods agenda], as illustrated in Figure 1.

Figure 1. The two-pillar TOSSD statistical measurement framework

(Note to Task Force members: this figure has been revised to include a description of flows)



16. Data generated through the TOSSD framework can also be used to compile aggregates on sustainable development finance from the providers' perspective. [Placeholder for a reference to a methodology to be developed for that purpose.]

1.2 REPORTING PRINCIPLES

1.2.1 STATISTICAL QUALITY STANDARDS IN THE TOSSD SYSTEM

⁸Corporations over which the government secures control by owning more than half of the voting equity securities or otherwise controlling more than half of the equity holders' voting power, or through special legislation empowering the government to determine corporate policy or to appoint directors.

17. Data collected on TOSSD under these Reporting Instructions should comply with the United Nations Fundamental Principles of Official Statistics (FPOS) which were adopted by the United Nations Statistical Commission (UNSC) in 1994 and by the United Nations General Assembly in 2014.

18. Moreover, the TOSSD statistical framework is subject to the United Nations Statistics Quality Assurance Framework.⁹ The TOSSD system is operated to ensure the quality of the statistical outputs (relevance, coherence, accuracy, reliability, timeliness and punctuality, interpretability and accessibility) and statistical processes (sound methods, cost efficiency and non-excessive burden on reporters)¹⁰. The governance of the TOSSD measure will ensure the quality of the institutional environment (objectivity, impartiality, transparency and credibility), essential to build trust which is the very foundation of a statistical system.

1.2.2 ACTIVITY-LEVEL REPORTING

19. 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. Exceptions to the general reporting rule will be listed here with appropriate justification. **(Note to Task Force members: Regarding paragraph 19, Task Force members were asked to be ready to provide concrete examples of exceptions to the reporting at activity level at the sixth TF meeting)**.

20. All TOSSD data will be made publicly available, also at activity level. Any information linked to TOSSD activities subject to confidentiality regimes (e.g. company names) should be filtered out upstream by the data providers.

1.2.3 POINT OF MEASUREMENT

21. TOSSD resource flow data are reportable on a calendar year basis. Both commitment and disbursement data are collected. 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. A disbursement is the placement of resources at the disposal of the recipient.

22. 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).

1.2.4 CURRENCY

⁹ See <https://unstats.un.org/unsd/unsystem/Documents-March2017/UNSystem-2017-3-QAF.pdf>

¹⁰ See definitions in Annex.

23. 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.¹¹ [Data will also be presented in constant prices.]

1.3 MAIN STATISTICAL CONCEPTS

1.3.1 PROVIDER AND RECIPIENT

24. TOSSD data are collected mainly from provider countries and institutions. These data are complemented by data from recipient countries, reported on a voluntary basis, when possible and in line with their capacities.¹²

25. **Bilateral providers** are countries and territories that have a development co-operation policy and undertake activities in support of sustainable development in third countries.

26. **Multilateral providers** are international agencies, institutions, organisations or funds whose members are governments and who are represented at the highest decision-taking level in the institution by persons acting in an official capacity and not as individuals. Multilateral institutions include i) United Nations agencies, programmes, funds and commissions; ii) the International Monetary Fund; iii) the World Bank Group; iv) regional development banks¹³; v) the European Union institutions; and vi) other multilateral funds, partnerships, initiatives and financing facilities.

27. **TOSSD recipients** are defined in the list of eligible recipient countries and territories (~~cross-border resource flows pillar, see~~ Chapter 2.2) but, for pillar II, also include international institutions (see Chapter 3, ~~global public goods pillar~~). Some countries have a dual role and are both TOSSD recipients and providers.

1.3.2 CHANNEL OF DELIVERY

28. The channel of delivery is the entity that has implementing responsibility over the activity and is normally linked to the provider agency by a contract or other binding agreement, and is directly accountable to it. It is a key element of the TOSSD framework since it helps to identify the institution responsible for the execution of the activity, which is essential in order to track flows and improve accountability in both provider and partner countries. (See paragraphs 49–50 section 4.3.)

1.3.3 FINANCIAL INSTRUMENTS

29. TOSSD resource flows are provided through numerous financial instruments. These are categorised as grants, debt instruments, mezzanine finance instruments, ~~and~~ 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). ~~[Islamic finance instruments~~

¹¹ See IMF International Financial Statistics at <http://data.imf.org/?sk=4C514D48-B6BA-49ED-8AB9-52B0C1A0179B>.

¹² Provider countries and institutions should provide technical capacity building for developing countries willing to set up their own systems to report and analyse TOSSD data.

¹³ Examples of regional development banks include the African Development Bank, the Asian Development Bank, the Inter-American Development Bank, the Asian Infrastructure Investment Bank, the Islamic Development Bank and the European Bank for Reconstruction and Development.

are included in the relevant categories separately identified.] (See-See also section 4.3 paragraphs 51-61).

1.3.4 FRAMEWORK OF COLLABORATION (PLACEHOLDER)

Note to Task Force members: Text for this section will be proposed following the discussion under agenda item 3.b at the Task Force meeting in Stockholm.

1.3.5 MODALITY (PLACEHOLDER)

Note to Task Force members: Text for this section will be proposed following the discussion under agenda item 3.b at the Task Force meeting in Stockholm.

1.3.6 SECTOR AND SDG FOCUS (PLACEHOLDER)

Note to Task Force members: Text for this section will be proposed following the discussion under agenda item 3.a at the Task Force meeting in Stockholm.

[Placeholder (other main concepts, e.g. modality, sector/purpose)]

CHAPTER 2. TOSSD PILLAR 1: CROSS-BORDER RESOURCE FLOWS IN SUPPORT OF SUSTAINABLE DEVELOPMENT

2.1 SCOPE OF CROSS-BORDER RESOURCE FLOWS PILLAR

Categories of resource flows covered

30. The cross-border resource flows pillar covers resources extended to TOSSD-eligible recipient countries in support of sustainable development by bilateral and multilateral providers (Figure 2). The major breakdown is between grants and in-kind contributions on the one hand, and financial transactions on the other hand. ~~No distinction is made between concessional and non-concessional transactions~~ are separately identifiable.⁴⁴ 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.

⁴⁴ Different definitions of concessionality are applied by different providers and developing countries depending on the context.

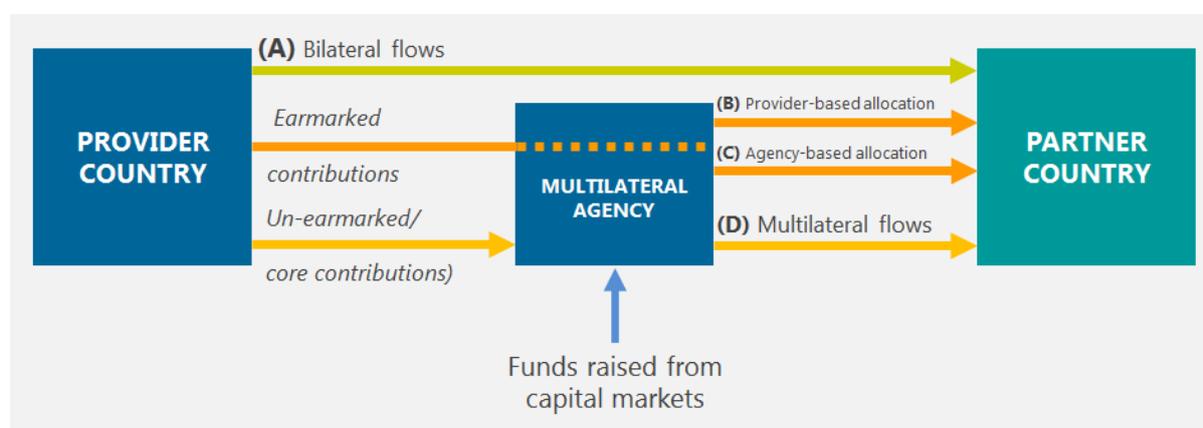
Figure 2. Overview of TOSSD cross-border resource flows pillar

TOSSD Framework	
	From provider countries, multilateral agencies and pooled funds
A. Grants	Grants, technical assistance
B. Financial transactions	Debt instruments and equity investments
OFFICIAL FLOWS TOTAL, gross (A+B)	
C. Resources mobilised from the private sector	Resources mobilised from the private sector through official interventions, regardless of the country of origin of the funds mobilised
TOSSD TOTAL, gross (A+B+C)	

31. In the TOSSD system, bilateral providers report activities they undertake directly with a recipient country or that they fund through earmarked contributions to multilateral organisations for specific, usually project-type, interventions (A + B in Figure 3).

Figure 3. Reporting on TOSSD by provider

Provider countries report on A and B. Multilateral providers report on C and D.



32. In the TOSSD system, multilateral providers report on activities that they undertake under their own responsibility (decisions on resource allocations to specific purposes are made by the institutions themselves) (C + D in Figure 3). The original source of funds can be official providers (through core contributions or pooled funds¹⁵) or the private sector (through funds raised in the international capital markets or private charitable contributions to multilateral organisations). In the case of funds for which a multilateral institution only provides Trustee services, the organisations implementing the activities, and not the Trustee institution, should report on TOSSD.¹⁶

¹⁵ When funds are pooled they lose their identity and become an integral part of the recipient institution's financial assets.

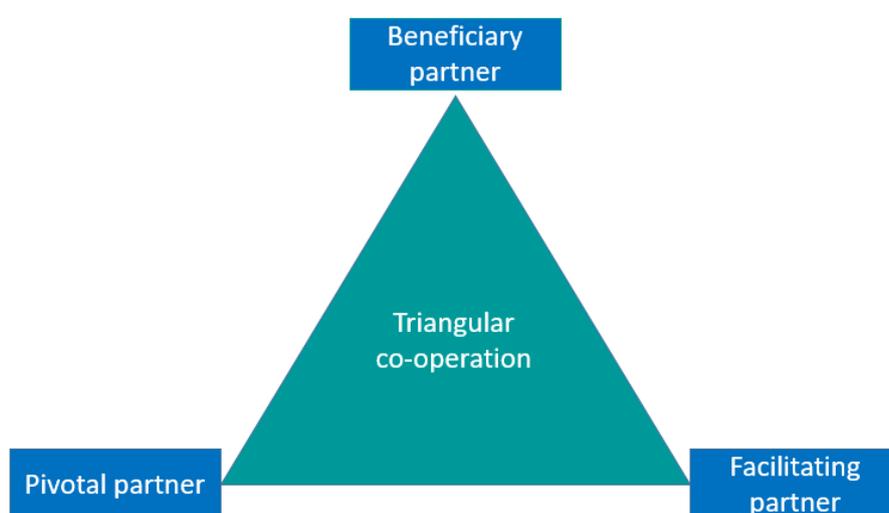
¹⁶ Such funds are also referred to as Financial Intermediary Funds. An example of these could be the Global Environment Facility (GEF) for which the World Bank acts as a trustee but decisions on the allocation of the funds are made by the GEF itself.

33. In the case of trust funds managed by several multilateral organisations, it should be considered, on a case-by-case basis, which institution is better placed to report on TOSSD outflows, usually the lead institution.

33-34. Triangular co-operation involves a partnership between three partners (Figure 4):

- The beneficiary partner that requests support to tackle a specific development challenge.
- The pivotal partner that has proven experience in tackling the issue, and shares its resources, knowledge and expertise to help others do the same.
- The facilitating partner that helps connect the partners, supporting the collaboration financially and technically.

Figure 4. Reporting on triangular co-operation



35. The pivotal and facilitating partners each report on the resources they provide.

Maturity of transactions covered

34-36. For capital flows, the scope of the TOSSD cross-border resource flows pillar includes long-term operations (i.e. with a maturity exceeding one year), in line with balance of payments statistics and/or systems of national accounts.

35-37. Data will also be collected on short-term financial transactions in support of sustainable development in TOSSD recipient countries. To avoid a proliferation of records, these data should be reported at aggregate level (by recipient country). In TOSSD data presentations, short-term and long-term finance will be presented separately.

2.2 SPECIFIC ELIGIBILITY CRITERIA

2.2.1 ELIGIBILITY CRITERIA REGARDING SUSTAINABLE DEVELOPMENT

36-38. 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 list¹⁷ of SDG targets developed and maintained by the United Nations Statistical Commission (UNSC).

37-39. 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.

38-40. 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.¹⁸¹⁹

2.2.2 TOSSD-ELIGIBLE COUNTRIES

39-41. 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”²⁰.
- ii. Other countries and territories that have activated the TOSSD opt-in procedure.

40-42. 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.

41-43. The opt-in procedure is described in detail in Annex B.

2.3 SPECIFIC METHODS

2.3.1 MEASUREMENT OF TECHNICAL CO-OPERATION

42-44. The implementation of technical co-operation activities may involve hiring experts or consultants in the international markets or deploying public officials of provider countries. In the first case TOSSD records the costs incurred by the provider because those costs are already internationally comparable in monetary terms; in the second case a specific methodology is used to estimate the costs in an internationally comparable manner. ~~{Placeholder for spelling out the specific methodology.}~~

¹⁷ <https://unstats.un.org/sdgs/indicators/indicators-list/>

¹⁸ In addition, the first TOSSD data collection exercises to be carried out starting 2019 will help provide further guidance and criteria to improve TOSSD eligibility criteria over time.

¹⁹ Note to Task Force members: The United States is currently not in a position to report on SDG goals or targets. A practical means for including US data in TOSSD is currently being discussed.

²⁰ See <http://www.oecd.org/dac/stats/daclist.htm>.

Experts contracted in the international market

43-45. If experts are hired in the international market, the price of the contract will be recorded in TOSSD, regardless of the country of residence of the expert.

44-46. For ~~locally hired~~ experts hired locally in the recipient country²¹, technical co-operation is measured applying a specific methodology by which the costs can be estimated in an internationally comparable manner (see following section). ~~[Placeholder for spelling out the specific methodology.]~~

In-kind technical co-operation ~~(placeholder)~~

47. In-kind technical co-operation is defined as technical co-operation implemented using public officials of the reporting country.

48. Given the differences in salary levels of public officials across countries, the value of in-kind technical co-operation is calculated by applying the purchasing power parity (PPP) factor to the salary costs of the public official(s) involved in the technical co-operation activity.²² The reporting country provides data on the salary costs corresponding to time actually spent by the official(s) in the recipient country, including time spent on preparation and follow-up. The PPP calculation is made by the Secretariat collating TOSSD data for all countries.

49. Other expenses related to the implementation of in-kind technical co-operation, which include all costs incurred to deploy the official, such as flights, per-diem, accommodation, internal transportation within the recipient country and training, are also included in TOSSD. These expenses are reported separately from the salary costs, and the PPP factor is not applied.

2.3.2 MEASUREMENT OF RESOURCES MOBILISED FROM THE PRIVATE SECTOR ~~(PLACEHOLDER)~~

~~45.— Reporting on resources mobilised from the private sector is subject to specific rules regarding causality and methods of pro-rated attribution in order to avoid artificial inflation of the volume of TOSSD flows and double counting of these resources at the international level in cases where more than one official provider is involved in a project mobilising private finance.~~

50. Mobilisation (or leveraging) refers to the ways in which specific mechanisms stimulate the allocation of additional financial resources to particular objectives; it implies a causal link between finance made available for a specific project and the leveraging instrument used.

51. Option 1: TOSSD measures the resources mobilised by official development finance interventions from commercial sources, where a causal link between the provision of the commercial finance and the official intervention can be established. Commercial sources include the private sector and any public profit-making corporations.

²¹ Experts hired in TOSSD recipient countries receive a remuneration based on ~~is equivalent to~~ national salary levels. An indication of local hiring could be remuneration in national currency or using the procedures of the partner country.

²² This methodology may be reviewed to take into account any outcome of the BAPA+40 process regarding the valuing of technical co-operation.

Option 2: 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 established. Transactions are classified as official or private according to who owns or controls the financing entity (see paragraph 13). Any resources mobilised from public entities should be excluded from the mobilisation measure.

52. Data on resources mobilised from the [commercial OR private] sector are collected for the following leveraging instruments/mechanisms: guarantees/insurance; syndicated loans; shares in collective investment vehicles (CIVs); credit lines; direct investment in companies; grants and loans in simple co-financing arrangements; and project finance schemes.

53. The point of measurement of resources mobilised is at the level of the transaction with the recipient country. In the case of funds or facilities, data on resources mobilised are sought from the facilities so as to capture the cross-border transaction with the recipient country.

54. Information collected on resources mobilised includes the leveraging instrument used, the amounts mobilised, the origin of the funds mobilised as well as the number and names of other official actors involved in the projects. Reporting on mobilisation is done activity by activity. This is essential for transparency and quality assurance.

55. In order to avoid double counting of resources mobilised in TOSSD totals, official actors involved in a project should only report their respective share of the [commercial] [private] finance mobilised, using one of the two methodologies in Annex. Data providers should use the same methodology across their reporting and inform the Secretariat of the methodology used.

CHAPTER 3. TOSSD PILLAR II: GLOBAL PUBLIC GOODS (PLACEHOLDER)

Note to Task Force members: Text for this section will be proposed following the discussion under agenda item 5. at the Task Force meeting in Stockholm.

3.1 Scope of flows relevant for pillar II

3.2 Specific eligibility criteria

3.3 Specific methods

CHAPTER 4. REPORTING FORMAT AND DETAILED INSTRUCTIONS

4.1 REPORTING CYCLE AND DATA COLLECTION (PLACEHOLDER)

4.2 REPORTING FORMAT AND OVERVIEW OF ITEMS COVERED

46-56. 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. Thus, a certain level of aggregation in the information provided is possible. Reporting on TOSSD is done electronically, either using a spreadsheet where each column would correspond to one data field and each row to one activity, or a machine-readable format. [Placeholder for further clarification of the reporting format.]

47-57. The TOSSD Reporting Form (see Figure 54 below) builds on existing requirements used in the DAC-CRS statistical system²³ and comprises three sections:

- Section A provides identification data for es the activity. :- identification numbers to link different components (a loan, a guarantee, an equity stake) of an investment activity or project together, thereby facilitating database management and the tracking of project implementation over time (commitment, disbursements, etc.).
- Section B requests basic data on the activity, including its recipient, title and description, recipient, SDG focus, sector of destination, implementing agency (channel of delivery), modality, financial instrument, implementing agency (channel of delivery), SDG focus, sector of destination and whether the transaction reported is part of a broader financing arrangement (e.g. blended or project finance schemes, PPPs, etc.), framework of collaboration and TOSSD pillar.
- Section C groups all volume data related to the activity including commitments, gross disbursements, loan repayments,reflows to the provider, and the amount of resources mobilised from the private sector.

²³ i.e. CRS++ item-level reporting and Busan-common format.

Figure 54. Activity-level Reporting Form for TOSSD ~~cross-border flows to developing countries~~

Note to Task Force members: Given the number of modifications to the reporting format, the version below is provided without track changes to facilitate reading. The version with track changes is available on the next page.

Reporting Items	Clarifications
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.
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	Unique code for identifying the project in the provider's internal databases.
5. TOSSD ID Number	Unique code for identifying the project in the TOSSD database.
B. Basic data	
6. TOSSD recipient	Unique code identifying the country receiving the TOSSD cross-border flow.
7. Project title	Free text indicating the official project title in English, French or Spanish.
8. Project description	Free text describing the activity, including its objectives, planned outputs and outcomes, time frame, and budget.
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.
10. SDG focus	Multiple codes identifying the target(s) in the UN list of SDG targets (e.g. 2.1, 3.3).
11. Sector	Multiple codes identifying the sector(s) that the resource transfer is intended to foster.
12. Channel of delivery	Unique code identifying the channel of delivery category and text indicating the name of the institution through which the activity is implemented.
13. Modality	Unique code specifying the modality of co-operation used to implement the activity.
14. Financial instrument	Unique code specifying the financial instrument used to fund the activity.
15. Financing arrangement	Multiple codes identifying specific characteristics of the financial package (e.g. blended finance, export credits, co-financing arrangement involving recipient counterpart funds).
16. Framework of collaboration	Multiple codes identifying specific frameworks of collaboration such as South-South Co-operation, triangular co-operation sharia-compliant co-operation.
17. TOSSD Pillar	A binary code indicating whether the activity falls under pillar I or Pillar II of TOSSD.
C. Volume data	
18. Currency	ISO code for the currency in which the transaction has been undertaken.
19. Amount committed	New amount committed contractually by the provider during the reporting year, i.e. the face value of the activity.
20. Amount disbursed	Amount disbursed (expenditure) by the provider during the reporting year.
21. 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.
22. Amount mobilised	Amount mobilised from private sources, where a causal link between the provision of private finance and the official intervention can be established.
23. Origin of the funds mobilised	Multiple codes identifying the origin of the funds mobilised in provider, recipient or third country (as applicable).
<i>For loans only</i>	
24. Concessionality	A binary "Yes" or "No" code indicating the concessionality of the loan according to the IMF definition.
25. Maturity	Interval (number of months) from commitment date to the date of the last payment of amortisation.

Reporting Items	Clarifications
A. Identification data	
1. Reporting year	Calendar year for which data are reported. (e.g. reporting in 2019 on 2018 resource flows).
2. Provider country/institution	Unique code identifying the Each reporting country or multilateral institution has its own code.
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, it refers to the department or fund financing the activity within the institution. The provider agency has budget responsibility and controls the activity for its own account.
4. Provider project ID number	Unique code for identifying the project in the provider's internal databases. The project number field facilitates tracking activities in provider institutions' internal databases which may be necessary, for example, to respond to requests to verify the data regarding certain reported activities.
5. TOSSD ID Number	Unique code for identifying the project in the TOSSD database. In addition to the provider project number TOSSD ID number is needed to ensure the uniqueness of each transaction in the database and to link the original commitments and subsequent disbursements over several years or between different components of the same project. The format needs to be common to all providers. Set the ID at thirteen digits, with the first three digits equal to the provider country/institution code: e.g. for number 901 TOSSD ID number would be 901YYYYxxxxx.
B. Basic data	
6. TOSSD recipient	Unique code identifying the country receiving the TOSSD cross-border flow.
7. Project title	Free text indicating the official project title in English, French or Spanish.
8. Project description	Free text describing the activity, including its objectives, planned outputs and outcomes, time frame, and budget. In English, French or Spanish (over time the aspiration will be to collect this information in all UN languages).
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.
10. SDG focus (multiple choice)	Multiple codes identifying the target(s) in the UN list of SDG targets (e.g. 2.1, 3.3). The "targets" as identified in the UNSC list of SDG targets (e.g. 2.1; 3.3). Multiple choices will be possible. In case no direct link can found to an SDG Target, report the goal [and provide justification for inclusion of the activity in TOSSD].
11. Sector	Multiple codes identifying the sector(s) that the resource transfer is intended to foster. Classification and codes to be discussed.
89. TOSSD recipient	Unique code identifying the Each recipient country has its own code receiving the TOSSD cross-border flow.
912. Channel of delivery	Unique code identifying the channel of delivery category and text indicating the name of the institution through which the activity is implemented. The channel of delivery is the first implementing partner. It is the entity that has implementing responsibility over the funds and is normally linked to the provider agency by a contract or other binding agreement, and is directly accountable to it.
13. Modality	Unique code specifying the modality of co-operation used to implement the activity.
14. Financial instrument	Unique code specifying the financial instrument used to fund the activity. A distinction is made between grants, debt instruments, mezzanine finance, equity and shares in collective investment vehicles and guarantees and other unfunded contingent liabilities. [Islamic finance to be developed]
10. Type of resource flow	A distinction is made between official and officially supported activities, i.e. resources mobilised from the private sector. For financial transactions, a distinction is made between long-term and short-term transactions.
121. Financial instrument	A distinction is made between grants, debt instruments, mezzanine finance, equity and shares in collective investment vehicles and guarantees and other unfunded contingent liabilities. [Islamic finance to be developed]
132. Modality	A distinction will be made between various development co-operation modalities (to be developed).
13. SDG focus (multiple choice)	The "targets" as identified in the UNSC list of SDG targets (e.g. 2.1; 3.3). Multiple choices will be possible. In case no direct link can found to an SDG Target, report the goal [and provide justification for inclusion of the activity in TOSSD].
14. Sector/Purpose code (multiple choice)	Classification and codes to be discussed.
15. Co-financing arrangements	Multiple codes identifying specific characteristics of the financial package (e.g. blended finance, export credits, co-financing arrangement involving recipient counterpart funds). Descriptive information, if applicable, on the broader co-financing arrangements such as the name of the public

	and private co-financiers, the type of co-financing arrangements (syndication, investment funds, project finance, etc.) and counterpart funding from the recipient government.
<u>16. Framework of collaboration</u>	Multiple codes identifying specific frameworks of collaboration such as South-South Co-operation, triangular co-operation and sharia-compliant co-operation.
<u>17. TOSSD Pillar</u>	A binary code indicating whether the activity falls under pillar I or Pillar II of TOSSD.
C. Volume data (Amounts in thousands, to be adjusted in the light of some currencies if needed)	
16 18. Currency	ISO code for Amounts are reported in the currency in which the transaction has been undertaken.
17 19. Amounts committed	New amounts committed <u>contractually by the provider</u> during the reporting year, i.e. the face value of the activity.
18 20. Amounts disbursed	Amount disbursed (<u>expenditure</u>) <u>by the provider</u> during the reporting year.
19 21. Reflows to the provider Amounts received	Amount paid back to the provider during the reporting year and <u>Covers-related to</u> recoveries on grants, amortisation of loans and gains or losses from equity sales. <u>(a positive amount means that the provider country has made capital gains; a negative amount means it has suffered capital losses).</u> Amortisation relates to principal payments received from the borrowing country during the reporting year, including any payments of arrears of principal.
20 — Leveraging mechanism	Indicates the leveraging instrument used, e.g. guarantee, syndicated loan, shares in collective investment vehicles.
21 22. Amount mobilised	Amount mobilised from private sources, where a causal link between the provision of private finance and the official intervention can be established. Report the amount of resources mobilised [following the methodologies in Annex].
22 23. Origin of the funds mobilised	Multiple codes identifying the origin <u>Distinguishes between-of</u> the funds mobilised in provider, recipient or third country (as applicable).
<i>For loans only</i>	
23 24. Concessionality	A binary “Yes” or “No” code indicating <u>the concessionality of the loan according to the IMF definition.</u>
24 25. Maturity	<u>Interval (number of months) from commitment date to the date of the last payment of amortisation</u> <u>Repayment period in months.</u>

4.3 REPORTING INSTRUCTIONS ITEM BY ITEM ~~(PLACEHOLDER, ONLY TWO ITEMS ARE COVERED BELOW)~~

A. Identification data

~~48. Item 1. Reporting year~~

~~58. The reporting year is the calendar year for which data are reported. For example, report "2019" for data on TOSSD provided in 2019.~~

Item 2. Provider country/institution

~~59. This field identifies the reporting country or institution, each of which has a unique code.~~

~~48. In order to track multilateral activities, a list of multilateral institutions from which outflow data may be collected needs to be established. (See Annex C.) The objective of establishing such a list is twofold: on one hand it serves to operationalise the TOSSD framework by establishing a list of multilateral reporters; on the other hand, especially for the global public goods pillar, it serves to identify TOSSD-eligible multilateral organisations, that might not conduct activities in TOSSD-eligible countries but that contribute to promote enabling conditions for sustainable development and to address global challenges.~~

Item 3. Provider agency

~~60. 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.~~

Item 4. Provider project ID number

~~61. Unique code for identifying the project in the provider's internal databases.~~

Item 5. TOSSD ID Number

~~62. Unique code for identifying the project in the TOSSD database. The format needs to be common to all providers. Set the ID at thirteen digits, with the first three digits equal to the provider country/institution code: e.g. for institution number 901 TOSSD ID number would be 901YYYYxxxxxx.~~

B. Basic data

Item 6. TOSSD recipient

~~63. Unique code identifying the country receiving the TOSSD cross-border flow. Each TOSSD-eligible country has its own code.~~

Item 7. Project title

64. Free text indicating the official project title in English, French or Spanish.

Item 8. Project description

65. 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.

Item 9. External Link

66. Digital Object Identifier (DOI) or link to a web page (of the provider, implementing partner or recipient) containing detailed information on the activity.

Item 10. SDG Focus

67. Multiple codes identifying the target(s) in the UN list of SDG targets (e.g. 2.1, 3.3). Report up to 10 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.

Item 11. Sector

68. Multiple codes identifying the sector(s) that the resource is intended to foster. Reporting is based on the OECD Creditor Reporting System purpose codes classification. Data can also be reported using the latest International Standard Industrial Classification (maintained by the UNSD) and will be converted to the OECD CRS classification using conversion tables.

Item 12. Channel of delivery

69. Unique code identifying the channel of delivery category and text indicating the name of the institution through which the activity is implemented.

49.70. 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. Where activities have several implementers, the principal implementer should be reported (e.g. the entity receiving the most funding). In the case of loans, report the borrower (i.e. the first entity outside the provider country that receives the funds).

50.71. The channel of delivery classification includes six main categories as follows:

- **Public sector institutions** include central, state or local government departments (e.g. municipalities) and public corporations in provider or recipient countries.
- **Non-governmental organisations** (NGOs) and civil society.
- **Public-private partnerships (PPPs)** and networks are collaborative arrangements between private actors and bilateral/multilateral agencies or governments to address specified developmental issues.

- **Multilateral organisations** are international institutions with governmental membership.
- **Universities, colleges or other teaching institutions**, including research institutes or think-thanks.
- **Private sector institutions** include all “for-profit” institutions, consultants and consultancy firms that do not meet the definition of a public sector institution. Sub-categories further distinguish between private sector in provider country, private sector in recipient country and private sector in third country (developing country, high income/OECD country).

The name of channel of delivery should follow the channel of delivery category code. The two items are separated by “;”.

Item 13. Modality

51.72. Unique code specifying the modality of co-operation used to implement the activity.

Note to Task Force members: Text for this section will be proposed following the discussion under agenda item 3.b at the Task Force meeting in Stockholm.

Item 14. Financial instrument

52.73. Unique code specifying the financial instrument used to fund the activity.

53.74. The main categories of financial instruments are defined as follows.

Grants

54.75. Grants are transfers in cash or in kind for which no legal debt is incurred by the recipient.

Debt instruments

55.76. Debt instruments require the payment of principal and/or interest at some point(s) in the future. Debt instruments can take the form of loans, reimbursable grants and debt securities.

Loans

56.77. 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. Loans also include ‘instalment sale’ and ‘istisna’a’ of Islamic finance.

Reimbursable grants

57.78. Reimbursable grants consist of contributions provided to a recipient institution for investment purposes, with the expectation of long-term reflows at conditions specified in the financing

agreement. The provider assumes the risk of total or partial failure of the investment; it can also decide if and when to reclaim its investment.

Debt securities

~~58-79.~~ Bonds are fixed-interest debt instruments, issued by governments, public utilities, banks or companies, tradable in financial markets. The issuer of a coupon bond pledges to pay the par value of the bond to the bondholder on a fixed date (maturity date) as well as specified interest over the life of the bond. Alternatively, bonds can be issued at a price lower than their par value in lieu of the periodic interest, with the full par value being paid to the bondholder on maturity (discount bonds). Asset-backed securities are securities whose value and income payments are derived from and backed by a specific pool of underlying assets. The Sukuks of Islamic finance are also categorised as debt securities. Asset-backed securities also cover the financial characteristics of Islamic finance, especially in the form of Sukuks.

Mezzanine finance instruments

~~59-80.~~ Mezzanine finance, also called hybrid finance, refers to instruments relating to the layer of financing between an entity's senior debt and equity, with features of both debt and equity. Providers of mezzanine finance have claims that are subordinated to senior lenders and possess priority over equity investors. Consequently, mezzanine investors normally expect returns that are higher than traditional bank lending rates and lower than the returns required by most equity investors.

~~60-81.~~ A subordinated (or junior) loan, in the event of default, will only be repaid after all senior obligations have been satisfied. Preferred equity, in the event of default, will be repaid after all senior obligations and subordinated loans have been satisfied; and will be paid before other equity holders.

Equity and shares in collective investment vehicles

~~61-82.~~ 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. This category also covers the profit-sharing agreements (Musharaka) of Islamic finance.

~~62-83.~~ Shares in collective investment vehicles refer to collective undertakings through which investors pool funds for investment in financial or nonfinancial assets or both. These vehicles issue shares (if a corporate structure is used) or units (if a trust structure is used).

Guarantees and other unfunded contingent liabilities

~~84.~~ Guarantees refer to risk-sharing agreements under which the guarantor agrees to pay part or the entire amount due on a loan, equity or other instrument to the lender/investor in the event of non-payment by the borrower or loss of value in case of investment. Other unfunded contingent liabilities include insurances and other instruments that do not constitute a flow.

Clarification on officially-supported export credits

63-85. TOSSD financial instruments may include officially-supported export credits extended in association with development finance or explicitly designed to contribute to sustainable development objectives.

Item 15. Financing arrangement

86. Multiple codes identifying specific characteristics of the financial package (e.g. blended finance, export credits, co-financing arrangement involving recipient counterpart funds).

Note to Task Force members: Text for this section will be proposed following the discussion under agenda item 3.b at the Task Force meeting in Stockholm.

Item 16. Framework of collaboration

87. Multiple codes identifying specific frameworks of collaboration such as South-South Co-operation, triangular co-operation and sharia-compliant co-operation.

Note to Task Force members: Text for this section will be proposed following the discussion under agenda item 3.b at the Task Force meeting in Stockholm.

Item 17. TOSSD Pillar

88. A binary code indicating whether the activity falls under pillar I or Pillar II of TOSSD. Pillar I identifies cross border resources extended to developing countries in support of sustainable development. Pillar II identifies non-cross border resources provided to promote development enablers and to address global challenges. A decision tree will be annexed to make the determination of the pillar straightforward.

C. Volume data

Item 18. Currency

89. ISO code for the currency in which the transaction has been undertaken.

Item 19. Amount committed

64-90. New amount committed contractually by the provider during the reporting year, i.e. the face value of the activity. For the definition of a commitment, see section 1.2.3.

Item 20. Amount disbursed

91. Amount disbursed (expenditure) by the provider during the reporting year.

Item 21. Reflows to the provider

92. 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 (a positive amount means that the provider country has made capital gains; a negative amount means it has suffered capital losses).

Amortisation relates to principal payments received from the borrowing country during the reporting year, including any payments of arrears of principal.

Item 22. Amount mobilised

93. Amount mobilised from private sources, where a causal link between the provision of private finance and the official intervention can be established.

Note to Task Force members: Text for this section will be proposed following the discussion under agenda item 3.c at the Task Force meeting in Stockholm.

Item 23. Origin of the funds mobilised

94. Multiple codes identifying the origin of the funds mobilised in provider, recipient or third country (as applicable).

Note to Task Force members: Text for this section will be proposed following the discussion under agenda item 3.c at the Task Force meeting in Stockholm.

Item 24. Concessional (for loans only)

95. A binary “Yes” or “No” code indicating the concessional of the loan according to the IMF and World Bank 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.

Item 25. Maturity (for loans only)

96. Interval (number of months) from commitment date to the date of the last payment of amortisation.

ANNEXES

ANNEX A. Data collection tools and procedures (Placeholder)

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

A country willing to become TOSSD-eligible should send a formal letter to the Chair of the institution governing the TOSSD measurement framework.²⁴ The letter should contain:

- The **motivation for opting in** and therefore becoming a TOSSD-eligible 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 eligibility**, indicating the anticipated period for which the country wishes to be TOSSD-eligible but which should not exceed three years. Should the country wish to extend the period of TOSSD eligibility at a later stage, it should send a new request indicating a new period of TOSSD eligibility.

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-eligible 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.

²⁴ 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 C. List of multilateral organisations from which TOSSD data will be collected

The criteria for including multilateral institutions in the list are:

- The multilateral character of the institution, as per the definition of multilateral provider in section 1.3; and
- The institution conducting all or part of its activities in favour of sustainable development and developing countries; or
- The institution contributing to promote development enablers and to address global challenges²⁵.

The list aims to be as inclusive as possible, and therefore there will not be a minimum budget threshold as a condition for the inclusion of a multilateral institution in the list. As a starting point, all multilateral institutions included in the list of ODA-eligible multilateral organisations will be added to the TOSSD list, provided that they commit to report their sustainable development related outflows to the TOSSD system. The list will be then completed with other relevant organisations at the regional or global level.

Opt-in procedure

Multilateral organisations willing to be added to the TOSSD multilateral organisations list can request their inclusion to the institution governing the TOSSD measurement framework.²⁶ Once the institution governing TOSSD verifies compliance with the established criteria for inclusion, they will be added to the list, provided that they commit to reporting their sustainable development related outflows to the TOSSD reporting body on an annual basis.

²⁵ Specific criteria for the organisations contributing to global public goods have not yet been established and will be developed together with the global public goods pillar in 2018-2019.

²⁶ 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 D. TOSSD taxonomies (Placeholder)

ANNEX E. Methods to report on resources mobilised in TOSSD

<u>Leveraging instrument</u>	<u>OECD Methodology</u>	<u>MDB Methodology²⁷</u>
<u>Guarantee</u>	<u>100% of the face value of the transaction being guaranteed.</u>	<p><u>For commercial risk guarantee, the difference between the face value of the guaranteed transaction and the guarantor's exposure value in case of default is reported as mobilised.</u></p> <p><u>For non-commercial risk guarantee, 100% of the face value of the transaction guaranteed is reported as mobilised.</u></p>
<u>Syndicated loans</u>	<p><u>Arranger reports 50% of syndicated private finance.</u></p> <p><u>Official lenders in the syndication report the remaining 50%, volume pro-rata.</u></p> <p><u>In the case of private arrangers, the funds mobilised are reported by official lenders pro-rata.</u></p>	<p><u>All private finance in the syndication is reported by the arranger.</u></p> <p><u>[In the case of private arrangers, unclear how this should be reported in the MDB approach].</u></p>
<u>Shares in collective investment vehicles (CIVs)</u> <u>Direct investment in companies (DIC)</u> <u>Project finance special purpose vehicles (SPVs)</u>	<p><u>50% of the private investment is reported by official actors in the riskiest investment tranche of the vehicle.</u></p> <p><u>The remaining 50% is reported by all official actors in vehicle, volume pro-rata.</u></p> <p><u>Private finance mobilised in a CIV, company or SPV which is also part of a syndication or covered by a guarantee scheme should not be included in the calculation as it is already captured by the methodologies above.</u></p> <p><u>NB: The OECD methodologies for shares in CIVs, DIC and project finance SPV are very similar. They have been merged and simplified for TOSSD purposes.</u></p>	<p><u>Following guidance on indirect mobilisation*, all private finance mobilised through CIVs is reported by investing MDBs, volume pro-rata, irrespective of the risk taken.</u></p> <p><u>[* Regarding shares in collective investment vehicles and investments in companies, publicly available guidance only relates private indirect mobilisation. Guidance is not provided on the basis of individual leveraging mechanisms.]</u></p>
<u>Credit lines</u>	<u>The official provider of the credit line reports the additional funds invested by the recipient of the credit line (usually a local finance institution) and, if requested by the credit line, co-investments, on a revolving basis if applicable, by end-borrowers (MSMEs).</u>	<p><u>Credit line providers report the funds added by credit line users (local finance institutions).</u></p> <p><u>Funds invested by end-borrowers are not considered mobilised.</u></p>
<u>Grants & loans in simple co-financing arrangements</u>	<u>Providers report the private co-financing, pro-rata to their financial share (provided, as for any other leveraging instrument, that a causal link can be demonstrated - e.g. in the project documentation, the financial agreement).</u>	<u>Following guidance on indirect mobilisation, providers report the private co-financing, pro-rata to their financial share.</u>

²⁷ The description of the MDB methodologies in the table is based on information in the *Joint MDB reporting on private investment mobilization: methodology reference guide* available at <http://documents.worldbank.org/curated/en/495061492543870701/pdf/114403-REVISED-June25-2018-PrivInvestMob-Draft-Ref-Guide-Master-June2018-v4.pdf>.

ANNEX EF. Deriving aggregates on TOSSD (Placeholder)

- **Aggregates on cross-border resource flows and development enablers/global challenges**
- **Method for deriving aggregates by provider from data on cross-border resource flows**
- **Method for deriving aggregates by provider from data on global public goods**

ANNEX FG. ~~Main differences between the two concepts~~ measures of Total Official Support for Sustainable Development and Official Development Assistance (Placeholder)

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:

<u>TOSSD</u>	<u>ODA</u>
<u>Objective of the measure</u>	
<u>Measuring resources in support of sustainable development.</u>	<u>Measuring donor effort.</u>
<u>Key eligibility criterion of the measure</u>	
<u>Sustainable development</u>	<u>Economic development and welfare of developing countries</u>
<u>Main focus</u>	
<u>Recipient</u>	<u>Provider</u>
<u>Scope of flows covered</u>	
<u>Officially-supported flows: official flows and private finance mobilised through official interventions</u>	<u>Official flows</u>
<u>Concessional and non-concessional</u>	<u>Concessional</u>
<u>Measurement</u>	
<u>Cash flow</u>	<u>Grant equivalent</u>
<u>Target countries</u>	
<u>DAC List of ODA Rrecipients and other countries on an opt-in basis</u>	<u>DAC List of ODA Rrecipients</u>
<u>Reporters</u>	
<u>Ambition: All providers</u>	<u>DAC and some non-DAC countries</u>
<u>Governance arrangements</u>	
<u>Ambition: driven by the international community through the UN</u>	<u>DAC-driven</u>