



TOSSD Nigeria Country pilot study

Preliminary feedback on the emerging Reporting Instructions¹

Introduction

In order to establish TOSSD as a viable, relevant and robust international statistical standard, the support and engagement of developing countries is fundamental. In 2016 and 2017, the OECD carried two country pilot studies in Senegal and the Philippines² to scope the potential of TOSSD as a global framework. The pilot studies proved very useful to inform the international community about the usefulness and potential of TOSSD as a global statistical framework and to better understand statistical boundaries (e.g. inclusion of costs incurred in provider countries), measurement approaches (e.g. use of purchasing power parities), and features required to help inform country policy and planning needs (e.g. budgeting, balance of payments, debt sustainability).

Thanks to additional support provided by the European Commission, six additional pilot studies will be undertaken in the course of 2018 and 2019, including five in developing countries and one in a provider country. These pilots will be particularly relevant as a tool to inform the work of the Task Force and specifically to test the various parameters and methodologies of TOSSD. The methodology of a pilot study consists of three phases: (a) a desk review of existing documentation and statistics, (b) an in-country mission of 10 to 20 days where a team of experts carry out a series of semi-structured interviews with relevant institutions, including central and line Ministries, providers of development co-operation and civil society and (c) the final report of the study.

The first of the six pilots was carried out from Monday 30 April to Friday 11 May 2018 in Abuja, Nigeria.³ The Secretariat of the Task Force takes this opportunity to thank the Government of Nigeria, and particularly the Ministry of Foreign Affairs and the Directorate of Technical Aid Corps for hosting the pilot study, including by funding some of the mission costs. Nigeria's valuable contribution helped to offer optimal conditions to carry out the in-country mission. The mission would also like to thank the Islamic Development Bank for dispatching a senior statistician during the second half of the in-country mission, who helped shed light on issues related to Islamic finance and short-term finance.

Given the short time between the in-country mission and the Task Force Meeting in Brussels on 29-30 May 2018, the present document aims to present preliminary highlights and feedback by Nigerian stakeholders on the emerging Reporting Instructions as gathered by the mission team. It is worth noting that, at the time of writing, not all data were yet received to inform some of the sections. The document broadly follows the structure of the Reporting Instructions, even though some sections were grouped to avoid repetition.

¹ This document has been jointly drafted by Guillaume Delalande and Friederike Rühmann from the OECD Development Co-operation Directorate. Original TOSSD draft Reporting Instructions which are the backbone of this document are work in progress and have been jointly drafted by Ms. Julia Benn (Julia.Benn@oecd.org), Marisa Berbegal Ibanez (Marisa.Berbegalibanez@oecd.org), Cécile Sangaré (Cecile.Sangare@oecd.org) and Guillaume Delalande (Guillaume.Delalande@oecd.org).

² See: Delalande, G. and V. Gaveau (2018), "Senegal's perspective on TOSSD", *OECD Development Co-operation Working Papers*, No. 43, OECD Publishing, Paris, <http://dx.doi.org/10.1787/4144f82a-en> and Delalande, G., R. Halvorson-Quevedo and C. Sangaré (2018), "The Philippines' perspective on TOSSD", *OECD Development Co-operation Working Papers*, No. 42, OECD Publishing, Paris, <http://dx.doi.org/10.1787/6ecaa5ac-en>.

³ Please see Annex C for the full list of institutions visited during the country mission.

Table of Contents

PREAMBLE OF THE TOSSD REPORTING INSTRUCTIONS	3
CHAPTER 1. MAIN CONCEPTS AND DEFINITIONS OF THE TOSSD STATISTICAL FRAMEWORK.....	5
A. <i>DEFINITION OF TOSSD</i>	5
Sustainable development	5
A two-pillar approach	7
B. <i>REPORTING PRINCIPLES</i>	8
Statistical quality standards in the TOSSD system	8
Activity-level reporting	9
Point of measurement	9
Currency.....	10
C. <i>MAIN STATISTICAL CONCEPTS</i>	10
Provider and recipient	10
Channel of delivery	12
Financial instruments.....	13
Sector codes and classifications.....	15
Types of aid	15
CHAPTER 2. TOSSD PILLAR 1: CROSS-BORDER RESOURCE FLOWS IN SUPPORT OF SUSTAINABLE DEVELOPMENT 16	
A. <i>SCOPE OF CROSS-BORDER RESOURCE FLOWS PILLAR</i>	16
Categories of resource flows covered.....	16
Maturity of transactions covered	20
B. <i>SPECIFIC ELIGIBILITY CRITERIA</i>	20
Eligibility criteria regarding sustainable development	20
C. <i>SPECIFIC METHODS</i>	22
Measurement of technical co-operation	22
Measurement of resources mobilised from the private sector (placeholder)	23
CHAPTER 3. TOSSD PILLAR 2: GLOBAL PUBLIC GOODS	25
CHAPTER 4. REPORTING FORMAT AND DETAILED INSTRUCTIONS	28
A. <i>REPORTING CYCLE AND DATA COLLECTION (PLACEHOLDER)</i>	28
B. <i>REPORTING FORMAT AND OVERVIEW OF ITEMS COVERED</i>	28
CHAPTER 5. PERSPECTIVE OF NIGERIA AS A PROVIDER OF DEVELOPMENT CO-OPERATION.....	31
A. <i>SHORT PRESENTATION OF AGENCIES INVOLVED IN PROVIDING TECHNICAL COOPERATION TO OTHER COUNTRIES</i>	31
B. <i>MAIN FINDINGS</i>	31
CHAPTER 6. OTHER AREAS RELATED TO THE DEVELOPMENT OF THE TOSSD MEASURE	33
A. <i>CONFIRMATION OF IMPORTANT PRINCIPLES OF TOSSD</i>	33
B. <i>USEFULNESS OF TOSSD FROM THE PERSPECTIVE OF NIGERIA</i>	33
C. <i>TOSSD GOVERNANCE</i>	34
D. <i>SHORT OVERVIEW AND PERSPECTIVE ON OTHER CROSS-BORDER FLOWS (NOT FOR CONSIDERATION UNDER TOSSD BUT POSSIBLE “SATELLITE INDICATORS”): PRIVATE INVESTMENTS, PRIVATE PHILANTHROPY AND REMITTANCES</i>	34
CHAPTER 7. ESTIMATED FIRST ORDERS OF MAGNITUDE OF TOSSD FLOWS TO NIGERIA	35
ANNEXES	37
A. <i>ANNEX A: CRITERIA FOR INCLUDING MULTILATERAL ORGANISATIONS IN TOSSD</i>	37
B. <i>ANNEX B: DESCRIPTION OF THE TOSSD OPT-IN PROCEDURE AND INSTRUCTIONS TO REPORT ON ACTIVITIES CARRIED OUT IN OPT-IN COUNTRIES</i>	38
C. <i>ANNEX C: LIST OF INSTITUTIONS VISITED DURING THE IN-COUNTRY MISSION</i>	39

PREAMBLE OF THE TOSSD REPORTING INSTRUCTIONS

- 1. The TOSSD statistical framework aims to provide a comprehensive picture of global, official and officially-supported resource flows 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 fulfils 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 the 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 economic, environmental and social standards and disciplines. 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.*
- 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%.*

7. *These Reporting Instructions – which have been developed by the international community⁴ 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.*

Only one comment was received on the preamble to include the term “regional” in the following sentence, to reflect potential standards agreed at regional level (e.g. AFRISTAT):

*“In line with the 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”.*

Questions to the Task Force

- **Does the Task Force agree to include the term “regional” in the sentence above?**

⁴ 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.

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

A. 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.*

There was wide support for the TOSSD definition as designed by the Task Force, even though the term “officially-supported” required clarification. The mission discussed the TOSSD definition with a large number of stakeholders in Nigeria. No substantive comment were received from them. However, several stakeholders found the term “officially-supported” somewhat challenging to understand without further explanation. Some stakeholders understood the term simply as covering “official” resources. The mission team explained orally what the term meant, notably referring to the relevant section of the reporting instructions. Once the definition was explained, all stakeholders were supportive of the definition.

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.⁵*

11. *“Sustainable Development” in the TOSSD context is inherently linked to the Sustainable Development Goals as agreed in the 2030 Agenda^{6,7}. 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.*

There was unconditional support for linking TOSSD to the SDG framework. The mission received no objection to the fact that, if the SDG framework was replaced by another one after the year 2030, the TOSSD measure could be adjusted to link to that new framework, recognising that some of the targets and indicators of the new sustainable development framework will need to be adjusted to learn from the experience of Agenda 2030.

⁵ 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.

⁶ See “Transforming our world: the 2030 Agenda for Sustainable Development”:
<https://sustainabledevelopment.un.org/post2015/transformingourworld>

⁷ 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>.

Resource flows

12. *In accordance with the Addis Ababa Action Agenda, the term “resources” in the TOSSD definition covers both financial and technical resources.⁸ The flow of resources covers monetary and non-monetary transactions⁹ with TOSSD recipients in support of sustainable development for any given year.*

The definition of resource flows was clear to all the stakeholders that reviewed it. In particular, there was wide support for having resource flows covering both financial and technical resources. However, several stakeholders raised the issue that many of the experts in traditional providers’ interventions come from their own countries and that few of the large amounts of knowledge and funds reported by providers actually stay in the country. There was therefore a request by one stakeholder to differentiate between personnel and other costs. One sectoral ministry felt it was particularly important to capture non-monetary flows in TOSSD, as a lot of support is provided through in-kind contributions, especially for specific groups (e.g. disabled).

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 for supporting sustainable development, including mechanisms that mobilise resources from the private sector. Therefore, in the context of TOSSD, “officially-supported resources” are defined as:*

a) resources provided by:

- i) official agencies, including state and local governments, or by their executive agencies,*
- ii) state-owned companies and enterprises under government control¹, and*
- iii) other enterprises under significant government influence¹.*

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

Two main elements surfaced from the various interviews carried out:

- **The Task Force may consider clarifying the term “state-owned”.** With 36 “States” in Nigeria, several stakeholders considered the term “state-owned enterprise” confusing for countries that have (federal/regional) states when referring to enterprises owned by the government.
- **The Task Force may consider removing the inclusion of “companies under significant government control”.** The concept was not well understood and was perceived as not specific enough. If the Task Force decided to keep it, the definition should be tightened to allow for proper reporting. Moreover, interviewees could not identify specific companies in Nigeria that would fall under this category.

The mission team found no evidence of the tracking by Nigeria of financing agreements involving state-owned enterprises from provider countries.

⁸ The AAAA considers that international co-operation to support the implementation of the 2030 Agenda comprises both financial and technical resources.

⁹ 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)*.

Questions to the Task Force

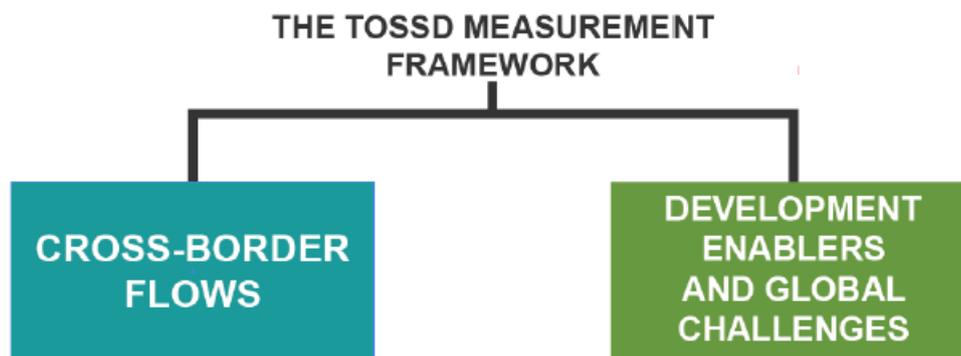
- How could the term “state-owned” be clarified in the reporting instructions?
- Would the Task Force consider removing the inclusion of “companies under significant government control” from the definition of the term “officially-supported” resource flows?
- What examples of “*other enterprises under significant government influence*” could the Task Force provide?

14. See Chapter 2 for concrete eligibility criteria on sustainable development and TOSSD recipient countries.

A two-pillar approach

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



Interviews carried out in Nigeria allowed to draw the following conclusions:

- There was wide support for the framework and the distinction between the 2 pillars was considered useful. There was also wide support for the necessity to collect information on pillar 2 along with cross-border flows. However, to explain the framework, a reference to the fact that pillar 1 was country-focused and the second pillar was regionally- and globally-focused was necessary to help stakeholders understand the structure of the framework.
- There was one proposal to change the terms used in the boxes in Figure 1. to make the framework clearer: one pillar would clearly highlight “country cross-border flows” and the other “Regional and global development enablers and challenges”.
- One stakeholder proposed to have the framework as a 3-pillar framework with 3 geographic dimensions: **Country, Regional and Global**. The preliminary pros and cons of this option are as follows:

Pros of a three pillar framework	Cons of a three pillar framework
The 3 pillars may help the layman better understand the framework through a simple geographical structure: country, regional, and global.	Favouring a “geographic” approach may mean to water down the current emphasis on “development enablers and global challenges”.
The 3 pillars would help delineate the various pillars.	This would require a review of the current reporting instructions.
In particular, the 3 pillars may help in clearly categorising the regional initiatives, which currently represent a challenge in terms of integration in pillar 1 or pillar 2.	

Questions to the Task Force

- **Would the Task Force agree to consider a change in the framework from a two- to a three-pillar approach?**
- **Does the Task Force see other pros and cons for the three pillar approach?**
- **If the Task Force does not retain the idea of the 3 pillars, would the Task Force consider a change in the name of the second pillar to highlight the fact that it covers “Global and regional development enablers and challenges”?**

16. *Data generated through the TOSSD framework can also be used to compile aggregates on sustainable development finance from the providers’ perspective (a specific methodology will be developed in the future for that purpose).*

This question was perceived by Nigerian stakeholders mainly as a political issue that should be discussed at appropriate levels.

B. REPORTING PRINCIPLES

Statistical quality standards in the TOSSD system

17. *Data collected on TOSSD under these Reporting Instructions should comply with the United Nations Fundamental Principles of Official Statistics (FPOS)¹⁰ which were adopted by the United Nations Statistical Commission (UNSC) in 1994 and by the United Nations General Assembly in 2014.*

The only institution capable of providing informed inputs to this paragraph was the National Bureau of Statistic, which indeed considered the UNFPOS as an appropriate reference for ensuring that the TOSSD measure complies with international statistical standards.

¹⁰ See <https://unstats.un.org/unsd/unsystem/Documents-March2017/UNSystem-2017-3-QAF.pdf>

18. Moreover, the TOSSD statistical framework is subject to the United Nations Statistics Quality Assurance Framework.¹¹ 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)¹². 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.

Taking into account data collection constraints, TOSSD would be useful if it was provided between January and June. This would potentially help budget preparations. Some stakeholders indicated “January-February” or “the 1st Quarter” of Y+1 on data for year Y.

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.

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

Nigerian stakeholders unequivocally called for TOSSD data to be captured at activity level. However, there was a proposal by one actor to use the term “project” rather than activity. The project/activity level is the relevant level of disaggregation to be useful for planning or coordination, higher levels are of little use.

Only one stakeholder quoted security-related projects as potential projects where information could not be disclosed.

Once established there will be a need to advertise the TOSSD database with developing countries. There was almost no knowledge of the existence of the OECD DAC CRS database by Nigerian stakeholders in Nigerian Ministries and particularly in those Ministries potentially most exposed to International Co-operation.

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.

¹¹ Ibid.

¹² See definitions in Annex.

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, whenever possible, for transparency and analytical purposes, based on information reported on reflows (amounts received by the provider).*

The definitions of “commitment” and “disbursement were clear enough for those stakeholders involved in daily management of development finance flows.

TOSSD should be measured both a gross basis but information on net flows should also be provided.

Nigeria uses both commitments and disbursements in analytical products (e.g. 2015 Development Cooperation report of Nigeria). Nigeria reports its data on a calendar year basis (Jan-Dec), which also corresponds to the official fiscal year.

Currency

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.¹³*

Nigerian stakeholders indicated that the US dollar could be used as the reference currency for TOSSD.

C. MAIN STATISTICAL CONCEPTS

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.¹⁴*

Nigerian stakeholders who were asked confirmed that TOSSD data should be collected from provider countries, but with some partner country involvement to ensure ownership. While collecting all TOSSD data from developing countries was perceived as unrealistic in the short term, data could be collected for a limited number of partner countries willing to do so. Alternatively, a sample of the TOSSD data could be checked each year by partner countries to understand data discrepancies and improve the framework. It was perceived as important that partner countries be involved one way or another, for transparency, consistency and to ensure appropriate checks and balances against what providers are reporting.

¹³ See IMF International Financial Statistics at <http://data.imf.org/?sk=4C514D48-B6BA-49ED-8AB9-52B0C1A0179B> .)

¹⁴ 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.

Nigerian stakeholders involved in data collection on Development Finance (mainly the Ministry of Budget and National Planning for grants and the Ministry of Finance for other instruments - including relevant government agencies reporting to this Ministry) indicated that, technically, Nigeria could potentially report on TOSSD data as a recipient, based on the following pre-conditions:

- There should be a clear **political commitment** at Ministerial level to do so.
- Additional **capacity building** would be required as collecting and collating TOSSD information would be a challenge in the current context of Nigeria with data being available at the Ministry of Budget and Planning (grants), Ministry of Finance and several government agencies (e.g. SEC, DMO) reporting to this Ministry (for debt and other instruments).
- Particularly **the following fields** in the reporting format would require particular capacity building or set up of specific mechanisms / procedures: “type of resource flow”, the “SDG focus” of activities and information on “amounts mobilised”.

The mission observed that while the local Aid Management System (called DAD Nigeria - Development Assistance Database Nigeria managed by the Ministry of Budget and National Planning) contained most of the fields in the reporting format, some of the fields did not appear: *the “TOSSD ID Number”* (which is normal as it is by definition TOSSD-specific), *“Type of resource flow”* and *“Financial instrument”* (because the Ministry of Budget and National Planning only manages the grants while loans and other instruments are managed in the Ministry of Finance, Nigeria did not feel the need to include this information), *“Modality”*, *“SDG focus”* (it is worth noting that the Ministry of Finance indicated that Nigeria is currently in the process of collecting information on the SDG focus of projects funded by domestic resources and the Ministry of Budget and National Planning is considering updating the DAD with a module that can track activities against the SDG framework), *“Leveraging mechanism”*, *“Amount mobilised”*, *“Origin of the funds mobilised”* and *“Maturity”* (For loans only – which is normal as the Ministry of Budget and National Planning only manages grants).

At the time of writing information from the Ministry of Finance was not yet received, so it was not possible to assess whether Nigeria can report on some of the fields for debt and other instruments.

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 Trade Organisation; iv) the World Bank Group; v) regional development banks¹⁵; vi) the European Union institutions; and vii) other multilateral funds, partnerships, initiatives and financing facilities.

27. In order to track multilateral activities, a list of multilateral institutions from which outflow data may be collected needs to be established. The objective of establishing such a list is twofold: on

¹⁵ 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.

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. (See Annex A)

28. **TOSSD recipients** are defined in the list of eligible recipient countries and territories (cross-border resource flows pillar, see Chapter 2) but also include international institutions (see Chapter 3, global public goods pillar).

Stakeholders that were interviewed agreed with the proposed definitions and had no specific comments.

Channel of delivery

29. 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.

30. 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).

31. 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).

No objection was received on the definition of the channel of delivery above.

The six categories of channels of delivery seemed appropriate and are useful for Nigeria. There is a list of “implementer types” in the local Aid Management System (DAD Nigeria) that tracks the channels of delivery along the following categories: Civil Society Organization; Government of Nigeria; International NGO; Local NGO; Bilateral; Multilateral; Private Sector; UN Agency; unspecified. The categories proposed in the TOSSD reporting instructions were therefore considered as appropriate and useful for analysis, as they were very much in line with those in DAD Nigeria.

Identifying the institution responsible for the execution of the activity is essential in order to track flows and improve accountability in both provider and recipient countries: The names of the various institutions (e.g. Nigeria State Ministry of Trade and Investment, Action Aid Nigeria, UNDP, etc.) that implement a given project are also tracked in DAD and this appeared as absolutely critical information for transparency, accountability and in particular to analyse information by institution (e.g. how much money is an organisation receiving as an implementer).

Financial instruments

32. *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 are separately identified.]*

33. *The main categories of financial instruments are defined as follows.*

Grants

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

Debt instruments

35. *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 and debt securities.*

Loans

36. *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.*

Reimbursable grants

37. *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

38. 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. Asset-backed securities also cover the financial characteristics of Islamic finance, especially in the form of Sukuks.

Mezzanine finance instruments

39. 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.

40. 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

41. 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.

42. 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

43. 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.

The definitions were agreed upon. The definitions above were reviewed with both the Ministry of Finance and the Ministry of Budget and National Planning (those agencies most exposed to the collection of information on external resources provided by Development Partners) and they agreed with the definitions in accordance with their respective mandates).

Islamic finance should be tracked under TOSSD and a specific study should be done to see how it can easily be identified concretely in the future TOSSD database. Preliminary options included to have Islamic finance instruments separately identified in the list of financial instruments, through a

specific field with a drop down list that would help identify the activity as a sharia compliant activity, or by tagging each activity through a flag system such as the marker system in the OECD DAC CRS, etc.). For example, while the Sukuk was considered as new modality, it was seen as growing in importance and should therefore be tracked.

Additional information to be received by the Ministry of Finance in the coming weeks should help provide more information, particularly on a standard list of financial instruments and the adequacy of the list of TOSSD financial instruments with that of Nigeria.

Questions to the Task Force

- **How would the Task Force suggest to include Islamic Finance in the TOSSD framework?**

Sector codes and classifications

The sector classification used in the DAD Nigeria is a customised one based on various classifications, including some of the development partners' classifications. Further information is currently being collected to know if another sector classification (national or international) is used in Nigeria for tracking developmental flows.

Preliminary responses seem to indicate that the OECD DAC Classification could be used for TOSSD.

Types of aid

At the time of writing, further information was expected from the Ministry of Finance in Nigeria that could potentially help investigate which "types of aid" Nigeria uses and how a future TOSSD "types of aid" classification could respond to the country's information needs.

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

A. SCOPE OF CROSS-BORDER RESOURCE FLOWS PILLAR

Categories of resource flows covered

44. *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.¹⁶ 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. [Officially-supported export credits are [excluded] [generally excluded] from TOSSD given that these operations are not generally designed with sustainable development objectives.]*

During the in-country visit, the missions investigated whether some of the following costs / activities should be included in TOSSD, in full or in part, and under pillar 1 or 2:

Administrative costs of development co-operation offices based in Nigeria should not be included in pillar 1 mainly because they are considered high and cannot be checked by the recipient country. Their inclusion in pillar 2 remains open for discussion.

With regard to administrative costs of offices in Nigeria, Nigerian stakeholders raised the concerns that these costs cannot be checked by the country as they do not go through government systems. In addition, it is unclear sometimes if these high costs really benefit Nigeria or the provider country. Another actor argued that these costs could also fall under pillar 2 given that they are rather administrative costs borne by the donor.

Non-monetary transactions should be included but there were concerns about the usefulness and effectiveness of technical assistance. Nigerian stakeholders felt that non-monetary transactions (e.g. technical assistance and in-kind contributions, such as food aid) should be counted in pillar 1. It was felt however that technical assistance by development partners did not benefit sufficiently Nigeria because technical assistance projects mainly used expensive experts from donor countries.

Development-oriented social and cultural programmes (e.g. support for artistic or sports events, musical concerts, etc.) could be included in full.

Many stakeholders recognised the importance of development-oriented social and cultural programmes for sustainable development (for example, sports is mentioned in para 37 of Agenda 2030) and suggested that those could be counted in pillar 1. The overall trend was rather to count those costs in full rather than only the part that strengthened local capacities, even though a deeper analysis would be required to identify the implications of such inclusion. With regards to funding of providers' cultural centres in Nigeria, the position was even less clear-cut and these funds could be

¹⁶ Different definitions of concessionalities are applied by different providers and developing countries depending on the context.

counted only if the cultural centre was clearly designed for cultural exchanges rather than a mere cultural centre of the provider country.

Research activities on development, whether in the provider country or elsewhere should be included in TOSSD but requires further research to know whether in pillar 1 or 2. Further analysis is required to identify the various possible cases (particularly with regards to the location of the research centre and its focus on developing countries) to identify if these should be counted, and under pillar 1 or 2. While some actors considered these costs a cross-border flow when the research centre is in the recipient country, others argued that research could be based in a country (to be included in pillar 1) and still have a regional or global impact (so should actually be in pillar 2).

Scholarships could be included in TOSSD, but imputed student costs should be excluded.

Scholarships could be considered as a cross-border if there is confirmation that the student comes back (according to the Ministry of Education, a very large majority of them come back). If not, they could be considered under pillar 2 as a global contribution. Concerns were raised that in some cases scholarships are difficult to track as development partners can talk directly to the regional states to set up scholarship agreements.

Most stakeholders interviewed agreed that imputed student costs should not be included in TOSSD given that these should be borne by the development partner as part of their commitment to development and also because part of the costs for studying abroad also fall back on the families of developing countries. In addition, some of the students stay in the provider country and contribute to their economy.

At the technical level, some Nigerian stakeholders supported the idea that in-donor refugee costs could be included in TOSSD. Stakeholders highlighted that Nigeria has a national program for refugees, which provides camps for Internal Displaced persons (IDPs) in particular for refugees from Cameroon due to tensions between various communities in this country (English vs French communities). As such, these costs could be included in TOSSD, in pillar 1 or 2.

Counter-terrorism is a fundamental global challenge and should be included in TOSSD. However from an operational point of view, counting counter-terrorism activities in TOSSD is a challenge. Nigerian stakeholders cautioned that some dictatorships call their own people terrorists while these people simply ask for their freedom.

Debt relief: overall, Nigerian stakeholders rather favoured the inclusion of debt relief in the TOSSD framework, despite some reluctance. The majority of Nigerian stakeholders indicated that debt relief should be included. Even if it has somewhat an indirect effect on SDGs, debt relief can be considered as a developmental cross-border flow, because it represents savings that can be channelled to development activities in the country. For example, the money saved through debt relief during the HIPC initiative in the years 2000 was directly used to fund MDG projects. In recent years (2016-2017), there hasn't been any debt relief operations, so it is perceived that there is no longer funding for the implementation of the SDGs (SDG office). One actor argued that debt relief should not be counted, because it does not represent actual additional resources for the country.

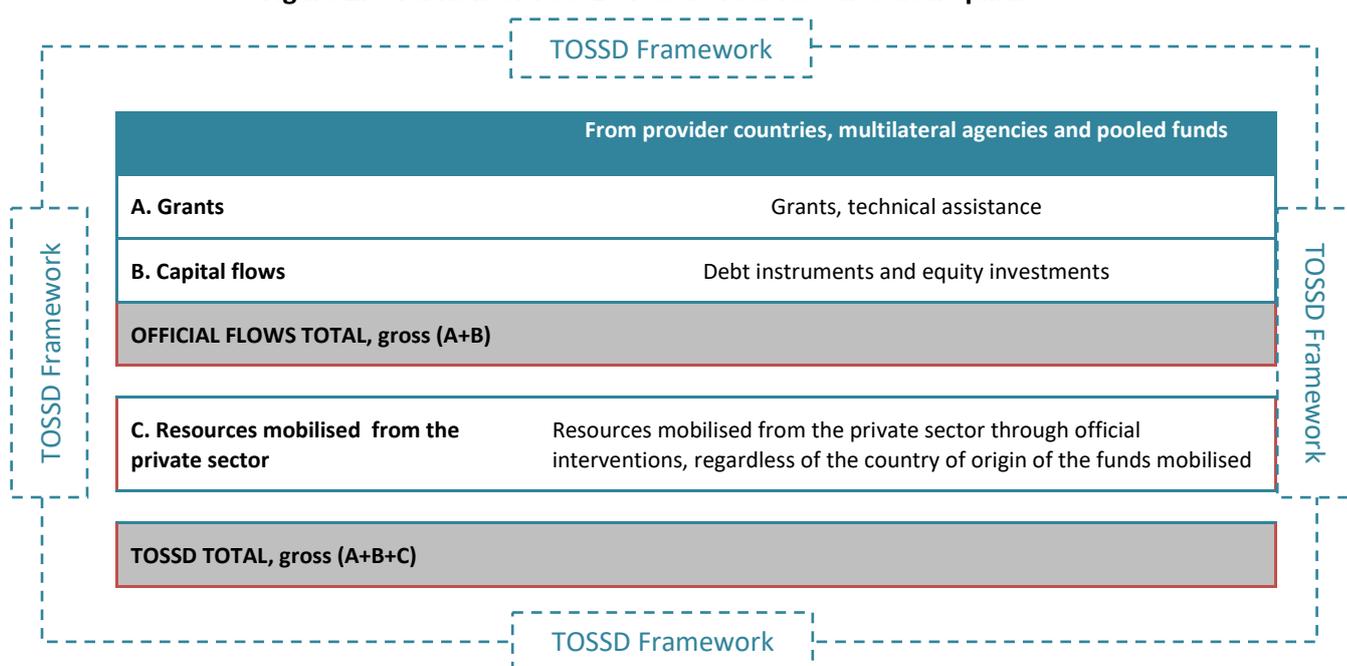
Private finance mobilised: the Nigerian study clearly confirmed that resources mobilised should be included in the TOSSD framework to respond to the Addis Ababa Action Agenda. There was strong recognition by all stakeholders that public money only will not allow to achieve the SDGs.

Export credits: According to the Nigerian Export and Import Bank, export credits do contribute to development and they could somehow be included in TOSSD. Officially supported export credits in Nexim are supported by various agencies, mainly the African Development Bank (AfDB) and the African Export and Import Bank (Afrexim). However, the actual methodology to identify which export credits should be included appeared challenging to identify at first sight.

The inclusion of the level of concessionality of the various instruments in TOSSD would be desirable, for Nigeria to know which type of resources is actually used in the country (grants, concessional loans, non-concessional loans). This could help better understand the underlying factors of debt distress.

Could TOSSD help in supporting the fight against illicit financial flows? Many stakeholders highlighted that illicit financial flows are an issue in Nigeria, even though it was not clear how TOSSD could help in providing more transparency in this area.

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



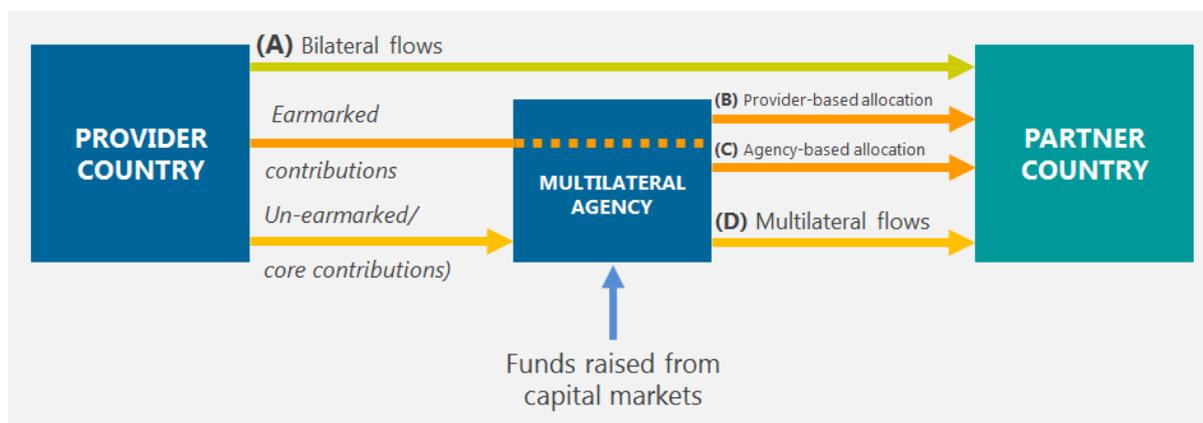
Questions to the Task Force

- **Is there already consensus within the Task Force to include or exclude some of these activities / costs?**

45. *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.



46. 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 funds¹⁷) 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.¹⁸

UNDP could not see any difficulty in reporting on activities B, C and D, as displayed in figure 3, as the organisation already has the information available and argued that it would probably be the same for most multilateral providers.

47. 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.

In the case of the Nigerian Technical Cooperation Fund (NTCF), co-managed by the DTCA and the AfDB, both institutions could report on its outflows; however, the AfDB reports are the primary data source. Nigeria has set up in 1976 the Nigerian Trust Fund (NTF) worth US \$150 million which is domiciled at the African Development Bank (AfDB) and in 2004 an agreement transferred \$25 million over 10 years from the NTF to the Nigerian Technical Corporation Fund (NTCF), also managed by the African Development Bank. The objective of the NTF is “to assist the development efforts of the Bank’s low-income regional member countries whose economic and social conditions and prospects require concessional financing”.¹⁹ The AfDB could easily report on the outflows of this fund, which is managed in dollars.

¹⁷ When funds are pooled they lose their identity and become an integral part of the recipient institution’s financial assets.

¹⁸ 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.

¹⁹ <https://www.afdb.org/en/about-us/corporate-information/nigeria-trust-fund-ntf/>

Maturity of transactions covered

48. *For capital flows, the scope of the TOSSD cross-border resource flows pillar is generally limited to long-term operations (i.e. with a maturity exceeding one year), in line with balance of payments statistics and/or systems of national accounts.*
49. *Data will also be collected on short-term financial transactions by multilateral development banks to support sustainable development in TOSSD recipient countries. [Placeholder for a sentence on collecting data on short term finance from all development finance institutions.] To avoid a proliferation of records, these data should be reported on at aggregate level (by recipient country). In TOSSD data presentations, short-term and long-term finance will be presented separately.*

Short-term finance: There was strong agreement that short-term financial transactions (including short term trade finance, but not exclusively) should be included in TOSSD.

The main arguments in favour of including short term finance were:

- *Short term finance is considered as a source of development finance.* For example, stakeholders in Nigeria highlighted that financial assistance through short-term finance is crucial for farmers. In particular, short term finance helps to support the buying of products to avoid post-harvest losses or to support financial institutions that themselves support farmers (e.g. Bank of Agriculture, Nigerian Agriculture Insurance Cooperation). Short term finance is considered as an integral part of development projects, an “engine for development” that contributes to sustainable development and, even if they are not long-term, represent important stepping stones on the road to sustainable development. The mission team raised the issue that there was a risk that including short term finance in TOSSD would potentially inflate provider’s figures of support to sustainable development, but Nigerian stakeholders unreservedly deemed that the importance of short term finance for development projects was such that it was still fine to record short term finance in TOSSD.
- *Including short term finance would shed light on what represents one of the major activities of Islamic finance institutions (e.g. Islamic Trade Finance Corporation of the Islamic Development Bank Group).* Nigeria highlighted that short-term finance does not only include trade finance, all forms of short-term finance are valuable for Nigeria’s development.

B. SPECIFIC ELIGIBILITY CRITERIA

Eligibility criteria regarding sustainable development

50. *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 list²⁰ of SDG targets developed and maintained by the United Nations Statistical Commission (UN StatCom).*

²⁰ <https://unstats.un.org/sdgs/indicators/indicators-list/>

51. *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.*

52. *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 in the relevant field of the TOSSD activity-level reporting form.²¹]*

The large majority of Nigerian authorities supported the idea that TOSSD should be linked to SDGs at the level of targets. They agreed that a justification should be provided for inclusion of an activity in TOSSD in case no target is found to link this activity to an SDG targets. Only a few actors mentioned linking to activities to the Goals mainly because their Ministries were largely cross-cutting to the SDGs (e.g. Ministry of Environment). It is worth noting that Nigeria has adjusted the SDG indicators to fit its national context when targets in the global framework didn't help to track some of the key Nigerian development objectives.

Including in TOSSD only “sustainable” development activities, rather than all development activities more broadly, would be a challenge from the perspective of Nigerian stakeholders. The mission team addressed in several meetings the question of how to possibly distinguish “sustainable development” activities from those only supporting “development” (or the economic and social and welfare of developing countries as defined in traditional aid), as well as the question of whether TOSSD should only record the activities if they are truly sustainable (e.g. support to a coal fired-power plant would be excluded). None of the actors encountered during the in-country mission provided a definite answer as to how to draw a line between the two dimensions: Nigerian authorities explained that Nigeria does not have a strict delineation between “development” activities from “sustainable development” activities at this stage. Almost all actors responded that if they had to make a bold choice, they would have to keep “sustainable development” as a medium-term ambition rather than a strict eligibility criterion for TOSSD. In a country where more than 95 % of exports come from oil revenue, the debate was considered as a very relevant one. In the meantime, mitigation measures are implemented to support sustainable development, as highlighted in the main Government development plan, the ERGP (Economic Recovery and Growth Plan). None of the Nigerian stakeholders met during the mission could provide examples of activities supported by provider countries that would not be considered as sustainable. Authorities also couldn't provide examples of activities supporting one goal or target, but impacting negatively another goal.

TOSSD-eligible countries

53. *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”²².

²¹ 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.

²² See <http://www.oecd.org/dac/stats/daclist.htm>.

ii. *Other countries and territories that have activated the TOSSD opt-in procedure.*

54. *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.*

55. *The opt-in procedure is described in detail in Annex B.*

- **Nigerian stakeholders agreed with the approach for determining TOSSD-eligible countries and with the opt-in procedure in Annex B.**
- **At the technical level, there was support for the idea that even “traditional” provider countries should be able to be TOSSD-eligible in case of major natural disasters or faced with exceptional universal challenges (e.g. those identified in pillar 2).**

C. SPECIFIC METHODS

Measurement of technical co-operation

56. *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.]*

At the time of writing of this paper, the government of Nigeria had yet to provide data necessary to develop a real case scenario comparing the two methodologies envisaged by the Task Force (Purchasing Power Parity and standard UN salary table).

Experts contracted in the international market

57. *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.*

58. *For locally-hired experts²³, technical co-operation is measured applying a specific methodology by which the costs can be estimated in an internationally comparable manner. [Placeholder for spelling out the specific methodology.]*

The specific context of Nigerian co-operation extended to other countries could not allow to advance the issue of locally-hired experts.

The Directorate of Technical Aid Corps (DTAC) does not recruit local experts.

²³ Experts hired in TOSSD recipient countries receive a remuneration which 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.

The Directorate of Technical Cooperation in Africa (DTCA) recruits national and international experts either in the context of the Nigerian Technical Cooperation Fund (NTCF) (see para. 47) or through national budgetary allocations.

For international or local experts recruited through the Nigerian Technical Cooperation Fund (NTCF) staff are recruited in dollars as the fund is entirely managed in USD, including salaries of locally-hired experts. However, it is still important to indicate their contribution should be measured in other terms than in financial terms. For locally-hired experts, Nigerian stakeholders do not have a specific methodology and analysis is done on an ad-hoc basis to determine salary levels.

With regard to projects funded through national budget allocations, the DTCA funds projects which are submitted by consultants who include the costs of local experts (e.g. French interpreters). It also happens that local staff are recruited, but the determination of salary levels is based on experience and local knowledge of the country of intervention. There is no specific methodology for measuring the salary of local experts in a comparable manner.

Measurement of resources mobilised from the private sector (placeholder)

59. 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.

Overall the concept of private finance mobilised seemed a very new concept for stakeholders in Nigeria and the mission found no evidence of data being collected on private finance amounts mobilised by official interventions. The mission team had to explain the concept in almost all meetings in order for interviewees to provide their views on this subject.

It seemed important to Nigerian stakeholders to reflect the contribution of the Nigerian Government in mobilising private finance, based on the level of its funding in a given financial package.

Table 1 : OECD DAC simplified categorisation of financial instruments

Broad category	Sub-category label
GRANTS	Standard grant
	Interest subsidy
	Capital subscription on deposit basis
	Capital subscription on encashment basis
DEBT INSTRUMENTS	Standard loan
	Reimbursable grant
	Bonds
	Asset-backed securities
	Other debt securities
MEZZANINE FINANCE INSTRUMENTS	Subordinated loan
	Preferred equity

	Other hybrid instruments
EQUITY AND SHARES IN COLLECTIVE INVESTMENT VEHICLES	Common equity
	Shares in collective investment vehicles (CIVs)
	Reinvested earnings
GUARANTEES AND OTHER UNFUNDED CONTINGENT LIABILITIES	Guarantees/insurance
DEBT RELIEF	Debt forgiveness, conversion and rescheduling

For information, please see below the latest data on the amounts mobilised from the private sector in Nigeria by official development finance interventions:

Table 2: Estimates of amounts mobilised from the private sector by external official interventions in Nigeria, USD thousands, 2012-2015, current prices

Agency Name	Credit lines	Direct investment in companies	Guarantees	Shares in CIVs	Syndicated loans	Total
MIGA			691,836.65			691,836.65
EIB	644,555.94					644,555.94
OPIC		165,588.83	370,378.64			535,967.47
USAID			168,200.00			168,200.00
IFC			11,203.59	24,000.00	411,500.00	446,703.59
IBRD			387,000.00			387,000.00
AFDB	96,325.76	2,171.53	180,431.00	29,750.00		308,678.29
IDA			200,000.00			200,000.00
AFD	112,270.64		30,930.65			143,201.29
Proparco	29,522.74				112.79	29,635.53
Guarantco			101,000.00			101,000.00
EAIF					31,747.36	31,747.36
ICF - DP					14,264.77	14,264.77
FMO			14,453.70		25,179.04	39,632.74
BIO	1,575.57	13,880.21				15,455.78
IFU		7,335.30				7,335.30
KfW		2,564.35				2,564.35
Swedfund Int. AB					1,250.00	1,250.00
Norfund				205.68		205.68
	884,250.64	191,540.21	2,155,434.23	53,955.68	484,053.96	3,769,234.73

Source: DAC Survey on amounts mobilised²⁴

²⁴ Instruments surveyed were the following: guarantees, syndicated loans, shares in collective investment vehicles, direct investment in companies and credit lines. For more information on the DAC work to measure mobilisation, please see: <http://www.oecd.org/dac/stats/mobilisation.htm> and for the detailed methodology used in the surveys, please see: <http://www.oecd.org/dac/stats/Methodologies.pdf>.

60. In view of the holistic nature of TOSSD, the first discussions on the framework highlighted the possibility of taking into account contributions made not to a country, but resources invested at a regional or global level to contribute to sustainable development. In practice, the measure would take into account contributions to i) global and regional activities that would not give rise to cross-border flows and ii) to relevant institutions in the areas such as the one indicated in the figure below.

Figure 4: Examples of development enablers and global challenges (DEGC)



- Nigerian stakeholders agreed that all building blocks presented in the above Figure are important, in particular: **peace and security, climate change, environmental sustainability, access to technology and trade.** Many of the areas listed in pillar 2 are interlinked and can have spill-over effects on the others. For example, the shrinking Chad Lake or the expansion of the Sahara from the North to the South can lead to forced migration, famine and instability in the region.
- Nigerian actors suggested the following additional areas to be covered under pillar 2: **gender equality, poverty, warning systems for armyworms, communicable diseases** (e.g. Lassa fever), **insurgencies, illicit financial flows, vulnerable people** (blind people or people with disabilities).

While the analysis of pillar 2 was not among the main objectives of the mission, which was focusing on pillar 1, the specific context of Nigeria, which is affected by Boko Haram activities (See Box below), shed specific light on the analysis of the peace and security dimension of pillar 2:

Box 1. AU troops intervention to fight Boko Haram militants in the northeast of Nigeria

The jihadist militant organization Boko Haram based in the northeast of Nigeria, widely known for the kidnappings of 276 school girls in 2014, displaced more than 2.3 million people from their homes and has killed tens of thousands.²⁵ The group has the objective to establish an “Islamic State” in Africa.²⁶ According to the Global Terrorism Index, Nigeria ranked the 3rd country most impacted by terrorism in 2016.²⁷ Boko Haram is not only active in Nigeria, Boko Haram insurgency are also affecting Chad, Niger and northern Cameroon in the Lake Chad region.

In 2015, the African Union (AU) set up a backed-up task force of 7,500 troops to fight Boko Haram militants.²⁸ The four countries directly affected by Boko Haram - Nigeria, Cameroon, Niger and Chad - as well as neighbouring Benin, agreed to boost co-operation to fight Boko Haram in form of a Multinational Joint Task Force (MNJTF).²⁹ In addition, the AU has created the *African Police Cooperation Mechanism* and the *Advisory Team* to combat Boko Haram and other terrorist organisations on the continent.³⁰

The AU has a standing *Peace and Security Council (PSC)* for the prevention, management and resolution of conflicts. It is a key element of the African Peace and Security Architecture (APSA), which can be considered as the umbrella term for the main AU mechanisms for promoting peace, security and stability in Africa.

Peace-keeping missions, even if country specific, were perceived more as a pillar 2 activity. Overall there were more actors favouring the idea that official peace-keeping missions (AU, UN) should be counted in pillar 2 even if they are country-specific. The arguments in favour of this position were that:

- Funding for these missions comes from international sources.
- Troops come from regional or international sources.
- The motivation of the intervention is often to avoid the spread of violence within the borders, but also to other countries in the region.
- The impact is regional: operations in a given country also provide indirect stability to neighbouring countries.
- Some of the reasons for having to intervene are the consequences of the global challenges in pillar 2: Nigeria peace and security is threatened by climate change. The Lake Chad is shrinking due to climate change, which causes forced migration to greener areas, creating tensions with resident communities in the north of Nigeria. Displaced people find themselves unemployed and away from their homes representing easy targets for extremist groups or finding themselves in a situation to be more easily influenced by extremists.

²⁵ Reuters (2018) Boko Haram displaced barter to survive, <http://www.reuters.com/article/us-nigeria-security-barter/boko-haram-displaced-barter-to-survive-idUSKBN1ER17E>

²⁶ DW (2015): African Union backs plans for 7,500 troops to fight Boko Haram, <http://www.dw.com/en/african-union-backs-plans-for-7500-troops-to-fight-boko-haram/a-18225324>

²⁷ Global Terrorism Index (2017): <http://globalterrorismindex.org/>

²⁸ BBC. (2015). *Boko Haram crisis: African Union backs regional force of 7,500 troops.* <http://www.bbc.com/news/world-africa-31057147>

²⁹ DW (2015): African Union backs plans for 7,500 troops to fight Boko Haram, <http://www.dw.com/en/african-union-backs-plans-for-7500-troops-to-fight-boko-haram/a-18225324>

³⁰African Union (2017): Message of the AU Commission on the occasion of the World Refugee Day <https://au.int/en/pressreleases/20170620/message-au-commission-occasion-world-refugee-day>

Nigerian stakeholders also suggested to involve the Ministry of Defence to discuss how peace and security-related activities can be included in TOSSD. One stakeholder argued that UN and AU peace-keeping missions could also be a pillar 1, on the basis that peace-keeping missions are usually country-based operations.

Among the stakeholders met during the missions, the following regional or global organisations were perceived as providing direct or indirect support to the development of Nigeria to be considered when studying pillar 2:

- AFC: African Finance Corporation³¹
- AfDB : African Development Bank
- Afrexim Bank: African Export-Import Bank³²
- African Union (AU)³³, in particular for international workshops, participation for COOP meetings
- Afristat: L'Observatoire Économique et Statistique d'Afrique Subsaharienne³⁴
- ECOWAS: Economic Community of West African States³⁵ in particular for capacity building, policy formulation, monitoring, migration, travel support, data collection, agriculture surveys
- GCF: Green Climate Fund³⁶
- ISESCO: Islamic Educational, Scientific and Cultural Organisation³⁷ under the Organisation for Islamic Corporation (OIC), in particular for the provision of over 100 scholarships and a grant system to benefit research centres
- NIMET: Nigeria Meteorological Agency³⁸
- SADC: Southern African Development Community³⁹
- UNEP: United Nations Environment Programme⁴⁰
- UNDP: United Nations Development Programme⁴¹
- UNFCCC: United Nations Framework on Climate Change Convention⁴² in particular to support Nigeria's participation at regional meetings, capacity workshops
- World Bank, in particular for technical and financial support.

³¹ <http://www.africafc.org/>

³² <https://afreximbank.com/>

³³ <https://au.int/>

³⁴ <http://www.afristat.org/>

³⁵ <http://www.ecowas.int/>

³⁶ <https://www.greenclimate.fund/home>

³⁷ <https://www.isesco.org.ma/>

³⁸ <http://www.nimet.gov.ng/>

³⁹ <http://www.sadc.int/>

⁴⁰ <http://web.unep.org/about/>

⁴¹ <http://www.undp.org/>

⁴² <https://unfccc.int/>

CHAPTER 4. REPORTING FORMAT AND DETAILED INSTRUCTIONS

A. REPORTING CYCLE AND DATA COLLECTION (PLACEHOLDER)

B. REPORTING FORMAT AND OVERVIEW OF ITEMS COVERED

61. *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.]*

62. *The TOSSD Reporting Form (see Figure 5 below) builds on existing requirements used in the DAC-CRS statistical system⁴³ and comprises three sections:*

Section A identifies 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 title and description, recipient, modality, 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.).

Section C groups all volume data related to the activity including commitments, gross disbursements, loan repayments, and the amount of resources mobilised from the private sector.

TOSSD should at a minimum collect data at activity level. As a recipient of development co-operation, activity-level reporting was considered critical to Nigeria, for transparency and accountability purposes. Data on external development resources, in particular grants are collected through the Development Assistance Database Nigeria (DAD) managed by the Ministry of Budget and planning (MBNP). The DAD system records data at the project / activity level, not at the transaction level.

IATI data could be useful to triangulate information with TOSSD and to collect information on funding by CSOs. The Ministry of Budget and National Planning indicated that IATI was useful to show that there is a gap of reporting at the country-level, even if the unit in charge of managing DAD acknowledged that there was currently no use of the IATI data. However, there is a plan to upgrade the DAD with an IATI module that could make use of the data. No mention of IATI was made in other meetings (except at UNDP who partly funds the unit in charge of DAD). IATI data contained information on CSOs not available in the CRS. Therefore, IATI could be used to triangulate TOSSD data or to collect information on CSOs.

Nigerian authorities agreed that all the fields proposed in Figure 5 in the reporting format are relevant and should be included in TOSSD.

⁴³ i.e. CRS++ item-level reporting and Busan-common format.

Figure 5. Activity-level Reporting Form for TOSSD cross-border flows to developing countries

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	Each reporting country or multilateral institution has its own code.
3. Provider agency	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 number	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	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 institution number 901 TOSSD ID number would be 901YYYYxxxxxx.
B. Basic data	
6. Project title	The official project title.
7. Description	In English, French or Spanish (over time the aspiration will be to collect this information in all UN languages).
8. TOSSD recipient	Each recipient country has its own code.
9. Channel of delivery	The channel of delivery is the <u>first</u> 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.
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.
11. 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]
12. 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	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.
C. Volume data (Amounts in thousands, to be adjusted in the light of some currencies if needed)	
16. Currency	Amounts are reported in the currency in which the transaction has been undertaken.
17. Amounts committed	New amounts committed during the reporting year, i.e. the face value of the activity.
18. Amounts disbursed	Amount disbursed during the reporting year.
19. Amounts received	Covers 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.

20. <i>Leveraging mechanism</i>	<i>Indicates the leveraging instrument used, e.g. guarantee, syndicated loan, shares in collective investment vehicles.</i>
21. <i>Amount mobilised</i>	<i>Report the amount of resources mobilised</i>
22. <i>Origin of the funds mobilised</i>	<i>Distinguishes between funds mobilised in provider, recipient or third country.</i>
<i>For loans only</i>	
23. <i>Maturity</i>	<i>Repayment period in months.</i>

CHAPTER 5. PERSPECTIVE OF NIGERIA AS A PROVIDER OF DEVELOPMENT CO-OPERATION

The pilot study also aimed to look at the perspective of Nigeria as a provider of development co-operation and to examine whether specific aspects of the Nigerian co-operation could usefully inform the set up and content of the TOSSD framework.

A. SHORT PRESENTATION OF AGENCIES INVOLVED IN PROVIDING TECHNICAL COOPERATION TO OTHER COUNTRIES

The two main agencies that extend development co-operation programmes at the Federal level are the Directorate for Technical Aid Corps (DTAC)⁴⁴ and the Directorate for Technical Cooperation in Africa (DTCA)⁴⁵. Other technical assistance is also provided by line ministries (e.g. Ministry of Justice or Ministry of Education). There is not yet a centralised place where to see all development co-operation extended by Nigeria.

DTAC sends experienced Nigerian professionals and experts to serve as "Volunteers" for a period of two years. The professionals must be holders of university degrees or equivalent with a minimum of three years post qualification experience. Volunteers are recruited strictly on the basis of specific requests from the ACP Countries. The Scheme is intended for Nigerian professionals willing to serve abroad alone without their families.⁴⁶

DTCA co-manages with the African Development Bank the Nigerian Technical Cooperation Fund (NTCF), which is project and programme driven. The Fund provides for US\$25m as seed/catalyst money to finance the Scientific and Technical Exchange Programme (STEP) of the Directorate over a period of ten years, at a depletion rate of US\$2.5m per year. Through the instrument of the NTCF, the Directorate, in collaboration with the AfDB, is mandated to deploy African professionals and experts to serve in African countries. DTCA not only co-manages the NTCF, but also funds projects through national budget allocations (e.g. seminars, capacity building, workshops).⁴⁷

B. MAIN FINDINGS

There was interest at the technical level about Nigeria reporting its co-operation internationally in order to valorise Nigeria's contribution to development. As a provider, in principle Nigeria could be reporting on TOSSD at activity level along the TOSSD reporting format and on activities A and B in Figure 3, even though this is dependent, as for TOSSD reporting as a recipient, on:

- **Political support in this direction.**
- **Further capacity building**, including to collect and collate information on all of Nigeria's support to TOSSD recipient countries from DTAC, DTCA and other line ministries.

Nigerian stakeholders confirmed that the country measures technical assistance both on monetary and non-monetary terms, but clearly indicated that Nigeria's contribution and impact on other

⁴⁴ <http://www.dtac.gov.ng/DTAC/>

⁴⁵ <http://dtca.gov.ng/>

⁴⁶ Text mainly extracted from <http://www.dtac.gov.ng/DTAC/>

⁴⁷ Mainly extracted from <http://dtca.gov.ng/>

countries cannot be fully understood and measured in financial terms only. This confirms the necessity for the Task Force to look into how to best valorise Technical assistance by South-South Cooperation providers, including with qualitative information.

***Note:** At the time of writing, DTCA and DTAC had not yet been in a position to provide information on a list of experts that would allow the team notably to test the methodologies for measuring technical cooperation provided by Nigeria. Information on other technical co-operation carried out by Nigeria beyond individual experts (e.g. projects funded by DTCA on budgetary allocations) would have also allowed to combine a first overview of Technical Cooperation activities by Nigeria.*

CHAPTER 6. OTHER AREAS RELATED TO THE DEVELOPMENT OF THE TOSSD MEASURE

A. CONFIRMATION OF IMPORTANT PRINCIPLES OF TOSSD

The mission confirmed the importance of the following principles during the mission:

- **TOSSD should complement and not replace ODA.** There was a perceived risk of confusion between ODA and TOSSD. Efforts should be made to explain the complementarity and synergies between ODA and TOSSD.
- **Effectiveness principles and impact: The Task Force could reflect on how effectiveness principles and impact could be integrated in the framework.** The Reporting Instructions could invite the international community to also integrate the effectiveness of activities recorded under TOSSD and how these activities need to respect the principles agreed in Paris, Accra and Busan. Also, while financial information is important for accountability, TOSSD should also look at the impact of activities.
- **In parallel of developing TOSSD, a strategy should be developed to ensure that TOSSD data is actually used by governments:** How to ensure that governments will be using the TOSSD information? Some stakeholders perceived that governance & accountability still remain important issues to address in Nigeria and that there is reluctance by many parties to make transparent how much money flows into the country. Private sector contributions are also not known to the public. Ideally, there should be active outreach activities towards developing countries so that they use TOSSD data when they are published.
- **TOSSD should cover all resource flows and activities to developing countries and multilateral institutions in support of sustainable development, including contributions to global public goods where they are deemed relevant for development.**

B. USEFULNESS OF TOSSD FROM THE PERSPECTIVE OF NIGERIA

The TOSSD process was perceived as commendable because contrary to the MDGs era, TOSSD takes into account both sides, provider and recipient, as well as different provider types. For those who are both recipients and beneficiaries of development co-operation, TOSSD can also help to look at resources going out and coming into the country.

On the issue of the usefulness, it was perceived that TOSSD would:

- **Provide greater transparency** on financing for development, providing more information on a broader set of flows and a larger set of providers including South-South Co-operation providers, non-resident agencies, multilateral & bilateral DFIs (Development Finance Institutions).
- Establish a **sound, shared international statistical framework** for monitoring and connecting up resources supporting the SDGs.
- **Inform international and domestic policy discussions** about the scope, targeting and relevance of broader development finance towards SDG implementation.
- **Contribute to global development finance reports**, including those provided by the U.N., such as the IATF report, the SDG monitoring report, etc.

- Facilitate **learning and exchange** of good practices among developing countries about accessing and combining external resources most effectively.
- Provide a tool for **mobilising additional resources**, showing, among other things, how aid can mobilise other public or private resources.
- **Support national statistical processes**, including the compilation of SDG indicators.

In Nigeria specifically, TOSSD could help to:

- **Triangulate information with that available in the local Aid management system called DAD Nigeria.**
- **Inform the Development Co-operation Report to provide information on the broader set of flows, instruments and providers available in Nigeria.**
- **Allow Nigeria to report as a provider of development co-operation, if it wishes to do so.**

C. TOSSD GOVERNANCE

Questions related to the governance of TOSSD were perceived as mainly political and would need to be discussed at appropriate levels, even though there was strong support to have TOSSD politically hosted at the United Nations.

One stakeholder indicated that the African Union, with the support of UNDP, was supporting data collection on South-South and Triangular Co-operation information. Further study could be carried out in this direction to see if the African Union could be one of the regional hubs for collecting TOSSD data.

D. SHORT OVERVIEW AND PERSPECTIVE ON OTHER CROSS-BORDER FLOWS (NOT FOR CONSIDERATION UNDER TOSSD BUT POSSIBLE “SATELLITE INDICATORS”): PRIVATE INVESTMENTS, PRIVATE PHILANTHROPY AND REMITTANCES.

While this was not the main focus of the pilot, stakeholders welcomed the widest view possible on developmental flows including both public and private. The summary TOSSD Table in the next chapter provides information collected on satellite indicators using Nigerian official sources.

While some information on flows from philanthropic foundations is collected at the Ministry of Budget and National Planning, the mission could not find evidence of a systematic and comprehensive tracking of developmental flows by this type of providers in Nigeria.

CHAPTER 7. ESTIMATED FIRST ORDERS OF MAGNITUDE OF TOSSD FLOWS TO NIGERIA

CATEGORY OF FLOW	ESTIMATES (2016)	NOTES AND SOURCES
A. GRANTS		
Official bilateral flows from DAC providers (excluding EU institutions)		
Grants (excluding technical co-operation)	878.5	<i>ODA and OOF grants by DAC members, excluding technical co-operation</i>
Technical Co-operation	282.5	<i>ODA and OOF grants by DAC members through technical co-operation</i>
Official bilateral flows from emerging economies		
Grants (excluding technical co-operation)	1.74	<i>ODA and OOF grants by non-DAC countries, excluding technical co-operation</i>
Technical Co-operation	0.13	<i>ODA and OOF grants by non-DAC countries through technical co-operation</i>
Official flows from multilateral institutions (including EU institutions) – Trust funds also included		
Grants (excluding technical co-operation)	526.7	<i>ODA and OOF grants by multilateral institutions, excluding technical co-operation⁴⁸</i>
Technical Co-operation	38.9	<i>ODA and OOF grants by multilateral institutions through technical co-operation</i>
B. FINANCIAL TRANSACTIONS (<i>debt instruments, mezzanine finance and equity and shares in collective investment vehicles</i>)		
Official bilateral flows from DAC providers (excluding EU institutions)		
Financial Transactions	195	<i>ODA and OOF by DAC members in the form of financial transactions</i>
Official bilateral flows from emerging economies		
Financial Transactions	Not available⁴⁹	<i>ODA and OOF provided by non-DAC countries in the form of financial transactions</i>
Official flows from multilateral institutions (including EU institutions)		
Financial Transactions	1 092.5	<i>ODA and OOF provided by multilateral institutions in the form of financial transactions</i>
Total Official Flows (A+B)	3 016	
C. Private finance mobilised through official means		
Private finance mobilised by official development interventions	1 876.4	Amounts mobilised from private sector by DAC members and multilateral agencies ⁵⁰
First estimates of TOSSD cross-border flows (A+B+C)	4 892.4	

⁴⁸ Not all multilateral institutions report on FTC.

⁴⁹ There is a lack of comprehensive and robust data on financing by emerging providers, but according to the Nigerian Government and some other sources, China is providing financing for projects in various sectors (e.g. energy, extractive industries, culture), that could be relevant for TOSSD.

⁵⁰ 2016 figure was estimated based on the annual growth rate between 2013 and 2015 (survey) applied to 2015 figure.

USD million, 2016, gross disbursements	ESTIMATES	NOTES AND SOURCES
OTHER CROSS-BORDER FLOWS		
Private flows at market terms		
Foreign Direct Investment	1 044 (CBN, 2016) 4 449 (UNCTAD, 2016)	<i>Sources: FDI and other securities (portfolio investment including equity and bonds): CBN (Central Bank of Nigeria and National Bureau of Statistics). FDI: UNCTAD</i>
Other securities, including bonds	1 254 (CBN)	
Charitable grants (NGOs, Foundations)	144	<i>Source: CRS.</i>
Remittances	19 635	<i>Source: WB. Total personal remittances received from all countries.</i>
Total		

A. ANNEX A: CRITERIA FOR INCLUDING MULTILATERAL ORGANISATIONS IN TOSSD

The criteria for including multilateral institutions in the list are:

- *The multilateral character of the institution, as per the definition of multilateral provider in provided in these reporting instructions; 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 challenges.*

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. 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.

B. 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. 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.

C. ANNEX C: LIST OF INSTITUTIONS VISITED DURING THE IN-COUNTRY MISSION

During the in-country mission, the study team visited the following institutions in Abuja:

- *Central Bank of Nigeria (CBN)*
- *Delegation of the European Union and ECOWAS to Nigeria*
- *Federal Ministry of Agriculture and Rural Development*
- *Federal Ministry of Education*
- *Federal Ministry of Environment*
- *Federal Ministry of Finance*
- *Federal Ministry of Health*
- *Federal Ministry of Power, Works and Housing*
- *Federal Ministry of Women Affairs and Social Development*
- *Islamic Development Bank (ISDB)*
- *Ministry of Foreign Affairs (including the Directorate of Technical Aid Corps and the Directorate for Technical Cooperation in Africa)*
- *Ministry of Budget and National Planning*
- *National Bureau of Statistics*
- *Nigerian Export-Import Bank (NEXIM)*
- *Office of the Senior Special Assistant to the President on SDGs*
- *United Nations Development Programme (UNDP)*
- *Women Environmental Programme (WEP)*