

TOSSD



Total Official Support for
Sustainable Development



TOSSD Reporting Instructions¹

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PREAMBLE

1. The Total Official Support for Sustainable Development (TOSSD) statistical framework aims to provide a comprehensive picture of global, official and officially-supported resource flows provided to promote sustainable development of developing countries. It has been developed in response to the agreements of the international community to implement the most ambitious development agenda ever devised – the Sustainable Development Goals (SDGs) – and the equally ambitious financing strategy – the Addis Ababa Action Agenda (AAAA). The vast scope of the SDGs creates a new imperative to maximise the full potential of all resources – public, private, national and international – that finance development. The key to unlocking this potential is understanding the scope, nature and dynamics of the full range of resources being deployed to achieve the SDGs. This, in turn, requires a global framework for measuring resources in support of sustainable development, including external finance.
2. The TOSSD framework is designed to provide a coherent, comparable and unified system for tracking resources for sustainable development that can inform strategic planning, identify emerging gaps and priorities, and assess progress in matching supply with needs. TOSSD thus supports the vision of the SDG 17 on revitalising the global partnership for sustainable development and is expected to serve for monitoring this goal and several other SDG targets².
3. The primary objective of the TOSSD measurement framework is to promote greater transparency and accountability 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 – essential for the implementation of the SDGs while not necessarily involving direct resource transfers to developing countries. This information is so far not systematically captured in international statistics on development finance.
5. In line with inherent thrust of the SDGs – to promote a more sustainable, equitable and prosperous world for all people – this statistical framework assumes that all resources captured therein should be provided consistent with prevailing global and regional³ economic, environmental and social standards and disciplines, with development co-operation effectiveness principles, as well as with the United Nations Charter and International Law. These safeguards ensure that TOSSD-eligible investments are sustainable, promote equal opportunities and rights, guard against negative environmental, social and climate impacts and risks, and – where necessary – limit damage through mitigation measures. Particular attention is paid to commercially motivated resource flows – such as officially-supported export credits, subsidies and resources mobilised from the private sector – and on their compliance with global standards and disciplines, including to ensure that they do not create trade distortions. It is also assumed that providers of TOSSD seek to ensure that the financing of global and regional expenditures does not have a crowding-out effect on their country-specific development co-operation to TOSSD recipients. When granting scholarships or hosting students from TOSSD-recipients in their

² TOSSD is a data source for SDG indicator 17.3.1.

³ Regional in this context refers to the recipients' region.

education and training institutions, provider countries should take into consideration whether the partner country has put in place incentives to minimise brain drain in developing countries.

6. Data generated through the TOSSD framework can also be used to compile aggregates on sustainable development finance from the providers' perspective and published upon their request. These data should be seen as complementary to the figures on Official Development Assistance (ODA) reported by members of the Development Assistance Committee of the OECD and many other provider countries. 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. The present Reporting Instructions – which have been developed by the international community⁴ working together in an open, inclusive and transparent manner – 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.

⁴ The TOSSD Task Force which contributed to develop the TOSSD Reporting Instructions was composed of representatives of traditional and emerging provider and partner countries, from national statistical offices and development co-operation policy bodies as well as international organisations. The Task Force and its Secretariat held consultations with relevant stakeholder groups including CSOs and the OECD Export Credit Group. As of 1 January 2024, the TOSSD framework is governed by the International Forum on TOSSD. All background documents used in the course of the work of the Task Force and the International Forum on TOSSD are available at www.tossd.org.

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TOSSD REPORTING INSTRUCTIONS

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

1.1 DEFINITION OF TOSSD

8. ***The Total Official Support for Sustainable Development (TOSSD) statistical measure includes all officially-supported resources to promote sustainable development of developing countries. This includes i) cross-border flows to developing countries and ii) resources to support development enablers and/or address global challenges at regional or global levels.***

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

Sustainable development

10. The concept of “Sustainable Development” is defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs.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.

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.

Officially-supported

13. TOSSD aims to capture the entirety of instruments and modalities used by official provider countries and organisations to support sustainable development, including mechanisms that

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 or sub-regional level e.g. by the African Union Commission. See <https://au.int/en/agenda2063>.

⁸ The AAAA considers that international co-operation to support the implementation of the 2030 Agenda comprises both financial and technical resources. See http://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA_Outcome.pdf.

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)*.

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, and
- ii) public sector corporations¹⁰.

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

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

International Public Goods, global challenges and development enablers

15. **International Public Goods (IPGs)** are goods which provide benefits that are non-exclusive and available for all to consume at least in two countries.¹¹ The term “good” refers to resources, products, services, institutions, policies and conditions.

16. **Global challenges** are issues or concerns that bring disutility on a global scale and that need to be addressed globally.

17. There is a significant overlap between IPGs and global challenges. Global challenges are often the opposite of IPGs (e.g. climate change and stable climate). However, not all activities addressing global challenges are IPGs (e.g. primary education programmes).

18. **Development enablers** are the means that help provide IPGs and/or address global challenges. They often have the characteristics of IPGs. They can be seen as “intermediate” IPGs as opposed to final IPGs.

A two-pillar approach: “cross-border flows” and “global and regional expenditures”

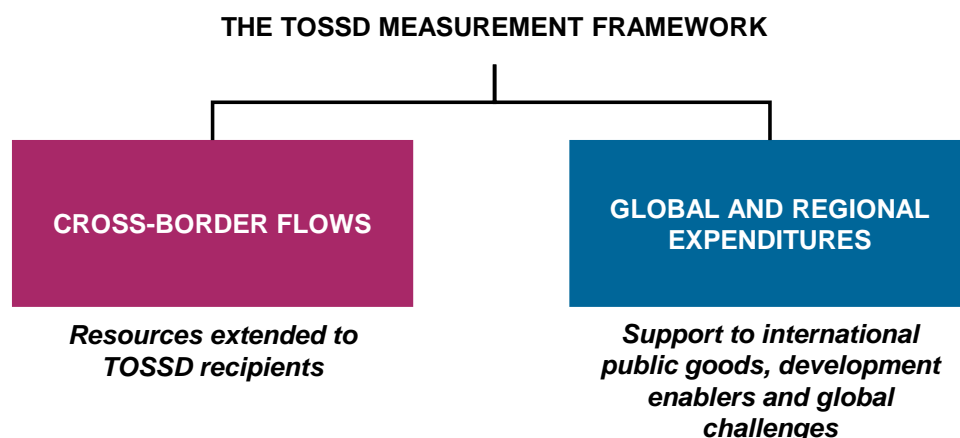
19. TOSSD is a two-pillar framework (see Figure 1) that tracks officially-supported i) cross-border resource flows to developing countries and ii) global and regional expenditures, in support of development enablers, International Public Goods and to address global challenges.

20. International Public Goods include Global Public Goods, whose benefits are nearly universal (e.g. stable climate), Regional Public Goods, whose benefits extend to countries that belong to the same region (e.g. transboundary water management), and other IPGs whose benefits are neither global nor regional (e.g. bilateral trade agreements). The “regional” dimension can also apply to “challenges” (e.g. acid rains can be considered as a regional challenge) and “development enablers” (e.g. regional peacekeeping activities).

¹⁰ Corporations over which the government secures control by owning more than half of the voting equity securities or otherwise controlling more than half of the equity holders’ voting power, or through special legislation empowering the government to determine corporate policy or to appoint directors.

¹¹ Not all countries have adopted the concept of International Public Goods.

Figure 1. The two-pillar TOSSD statistical measurement framework



21. Data generated through the TOSSD framework can also be used to compile aggregates on sustainable development finance from the providers' perspective.

1.2 REPORTING PRINCIPLES

1.2.1 STATISTICAL QUALITY STANDARDS IN THE TOSSD SYSTEM

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

23. Moreover, the TOSSD statistical framework is subject to the United Nations Statistics Quality Assurance Framework.¹² 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)¹³. The governance of the TOSSD measure will ensure the quality of the institutional environment (objectivity, impartiality, transparency and credibility), essential to build trust which is the very foundation of a statistical system.

1.2.2 ACTIVITY-LEVEL REPORTING

24. All TOSSD resource flows are reportable at the activity level. The term "activity" covers various types of operations, ranging from budget support to project-type interventions, investments and technical co-operation activities. In certain cases, some aggregation is permitted to limit the reporting burden and number of records. (See section 4.2.)

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

¹² See <https://unstats.un.org/unsd/unsystem/Documents-March2017/UNSystem-2017-3-QAF.pdf>

¹³ See definitions in Annex.

1.2.3 POINT OF MEASUREMENT

26. 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.

27. The main TOSSD measure is calculated on a gross disbursement basis. Gross figures reveal the full scope and nature of external resources provided for sustainable development. The net measure is also calculated for transparency and analytical purposes, based on information reported on reflows (amounts received by the provider).

1.2.4 CURRENCY

28. 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.¹⁴

1.3 MAIN STATISTICAL CONCEPTS

1.3.1 PROVIDER AND RECIPIENT

29. 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.¹⁵

30. **Bilateral providers** are countries and territories that undertake activities in support of sustainable development in third countries.

31. **Multilateral providers** are international agencies, institutions, organisations or funds whose members are governments and who are represented at the highest decision-taking level in the institution by persons acting in an official capacity and not as individuals. Multilateral institutions include i) United Nations agencies, programmes, funds and commissions; ii) the International Monetary Fund; iii) the World Bank Group; iv) regional development banks¹⁶; v) the European Union institutions; and vi) other multilateral funds, partnerships, initiatives and financing facilities.

¹⁴ See IMF International Financial Statistics at <http://data.imf.org/?sk=4C514D48-B6BA-49ED-8AB9-52B0C1A0179B>.

¹⁵ 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.

¹⁶ 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.

32. **TOSSD recipients** are identified in the list of recipient countries and territories for pillar I (Chapter 2.2) and, for pillar II, include international institutions (see Chapter 3). Some countries and international institutions have a dual role and are both TOSSD recipients and providers.

1.3.2 CHANNEL OF DELIVERY

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

1.3.3 FINANCIAL INSTRUMENTS

34. TOSSD resource flows are provided through numerous financial instruments. These are categorised as grants, debt instruments, mezzanine finance instruments, equities and shares in collective investment vehicles, direct provider spending as well as subsidies and similar transfers. Included are also instruments that generate contingent liabilities but not necessarily a flow from the provider to the recipient (e.g. guarantees). See also section 4.3.

1.3.4 FRAMEWORK OF COLLABORATION

35. The framework of collaboration describes the broad type of partnership under which the activity is carried out, such as South-South co-operation or triangular co-operation.

1.3.5 MODALITY

36. The TOSSD modality describes the form in which support is provided, such as budget support, projects, or experts.

1.3.6 SDG FOCUS AND SECTOR

37. The SDG focus specifies the goals and targets that the activity directly and significantly contributes to. It does not capture the indirect impact that the activity might have on various goals and targets over a longer timeframe.

38. The sector identifies the specific area within the recipient's economic, social or environmental architecture that the resource transfer fosters. The sector classification does not refer to the type of goods or services transferred by the provider.

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

2.1 SCOPE OF CROSS-BORDER RESOURCE FLOWS PILLAR

Categories of resource flows covered

39. The cross-border resource flows pillar covers resources extended to TOSSD recipients 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. Concessional and non-concessional transactions are separately identifiable. 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.

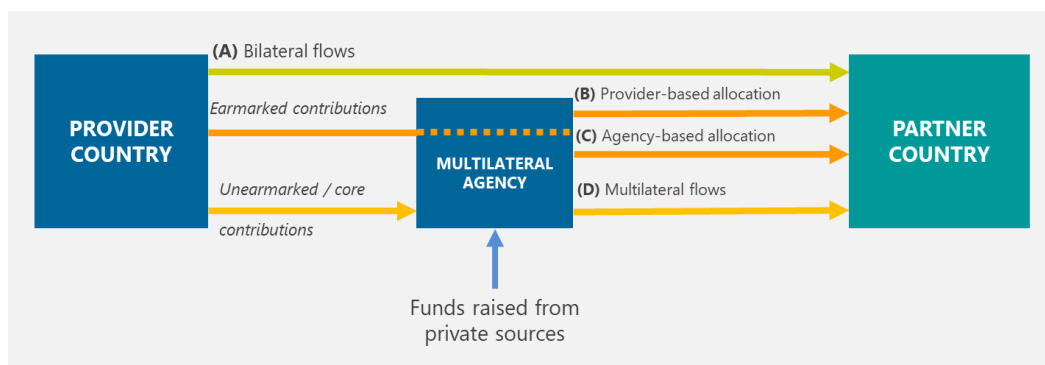
Figure 2. Overview of TOSSD cross-border resource flows pillar

| TOSSD Framework | |
|---|--|
| | From provider countries, multilateral agencies and pooled funds |
| A. Grants | Grants, Technical Assistance |
| B. Financial transactions | Debt Instruments and equity investments |
| C. Direct provider spending | Direct expenditures incurred by official entities other than through grants |
| D. Subsidies and similar transfers | Subsidies and social benefits to households |
| Official flows total, gross (A+B+C+D) | |
| E. Resources mobilised from the private sector | Resources mobilised from the private sector through official interventions, regardless of the country of origin of the funds mobilised |

40. In the TOSSD system, bilateral providers report activities they undertake directly with a recipient country (A in Figure 3). Data on their contributions to the multilateral system are collected for data quality assurance purposes (see section 1.2.1.) and for inclusion in the provider perspective produced upon request.

Figure 3. Reporting on TOSSD by provider

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



41. In the TOSSD system, multilateral providers report on activities that they undertake (including both unearmarked and earmarked allocations i.e. B + C + D in Figure 3).¹⁷ The original source of funds can be official providers (through core contributions or pooled funds¹⁸) 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.¹⁹

42. 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.

43. Triangular co-operation (also referred to as trilateral co-operation) involves a partnership among at least three partners, where three main roles can be identified as follows²⁰ (Figure 4):

- *The beneficiary partner*, which is a TOSSD recipient that requests support to tackle a specific development challenge.²¹
- *The pivotal partner* that has relevant domestic experience in addressing the issue in a context similar to that of the beneficiary country, and that shares its financial resources, knowledge and expertise to help others do the same.
- *The facilitating partner* that helps connect the other partners, and supports the partnership financially and/or with technical expertise.

¹⁷ See Annex C for the criteria of inclusion of multilateral organisations in the TOSSD reporting framework and for the related opt-in procedure. Refer to Annex D for a list of multilateral organisations expected to report to TOSSD. Provider countries will be requested to report their inflows to multilateral organisations, in order to provide the most extensive picture possible of the development finance landscape.

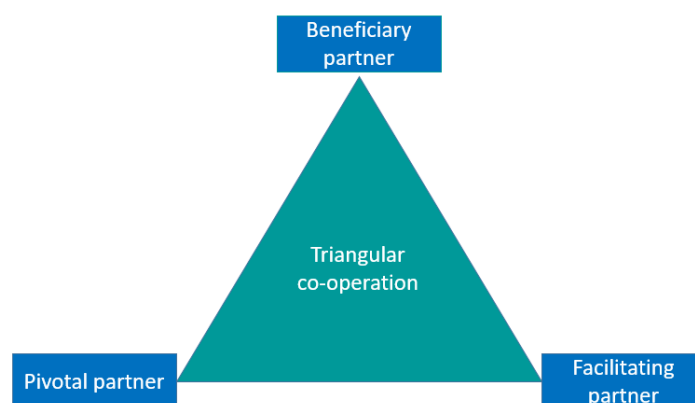
¹⁸ When funds are pooled they lose their identity and become an integral part of the recipient institution's financial assets.

¹⁹ 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.

²⁰ This text is adapted from (OECD, 2018), "Triangular Co-operation: Why does it matter?", OECD, Paris.

²¹ The beneficiary partner can also provide resources.

Figure 4. Reporting on triangular co-operation



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

Maturity of transactions covered

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

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

2.2 SPECIFIC ELIGIBILITY CRITERIA

2.2.1 ELIGIBILITY CRITERIA REGARDING SUSTAINABLE DEVELOPMENT

47. In the context of TOSSD, an activity is deemed to support sustainable development if it directly contributes to at least one of the SDG targets as identified in the official list²² of SDG targets developed and maintained by the United Nations Statistical Commission (UNSC) and if no substantial detrimental effect is anticipated on one or more of the other targets.

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

- a) screening with a set of Environmental and Social Safeguards (ESS) or applying other sustainability standards or processes²³, and/or

²² <https://sustainabledevelopment.un.org/content/documents/21252030%20Agenda%20for%20Sustainable%20Development%20web.pdf>

²³ Information on the ESS or other sustainability standards or processes applied are collected in TOSSD metadata. See section 4.2.

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

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

50. 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.

51. 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.²⁴²⁵

2.2.2 TOSSD RECIPIENTS

52. To be reported as TOSSD pillar I, an activity should involve a cross-border resource flow to a country on the **List of TOSSD recipients**. This List includes all countries and territories that were present on the “DAC List of ODA recipients” in 2015 (the year when the 2030 Agenda was adopted)²⁶ adjusted for any other countries and territories that have activated the TOSSD opt-in/opt-out procedure.²⁷

53. Any country or territory can activate the opt-in/opt out procedure at any point in time. The procedure is voluntary but needs to be motivated through the specific economic, social or environmental context that the country faces. Traditional donors are expected to not use the TOSSD opt-in procedure.

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

2.3 SPECIFIC METHODS

2.3.1 MEASUREMENT OF TECHNICAL CO-OPERATION

55. 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

²⁴ In addition, the TOSSD data collection exercises help provide further guidance and criteria to improve TOSSD eligibility criteria over time.

²⁵ The United States is currently not in a position to report on SDG goals or targets. It will report by sector and align its sector reporting with the economic, social and environmental dimensions of sustainable development (2030 Agenda for Sustainable Development, paragraph 2).

²⁶ See https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/DAC_List_ODA_Recipients2014to2017_flows_En.pdf .

²⁷ The International Forum on TOSSD will keep exploring multidimensional criteria for reporting purposes, on the basis of UN standards where available.

internationally comparable in monetary terms; in the second case a specific methodology is used to estimate the costs in an internationally comparable manner.

Experts contracted in the market

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

In-kind technical co-operation

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

58. Given the differences in salary levels of public officials across countries, the value of in-kind technical co-operation is calculated by applying the purchasing power parity (PPP) conversion factor for private consumption to the salary costs of the public official(s) involved in the technical co-operation activity.²⁸ The reporting country provides data on the salary costs corresponding to time actually spent by the official(s) in the recipient country, including time spent on preparation and follow-up. The PPP calculation is made by the Secretariat collating TOSSD data for all countries.

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

2.3.2 MEASUREMENT OF RESOURCES MOBILISED FROM THE PRIVATE SECTOR

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

61. TOSSD measures the resources mobilised by official development finance interventions from private sources, where a causal link between the provision of the private finance and the official intervention can be documented. Transactions are classified as official or private according to who owns or controls the financing entity (see paragraph 13). Any resources mobilised from public entities should be excluded from the mobilisation measure.

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

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

²⁸ This methodology may be reviewed to take into account any outcome of the BAPA+40 process regarding the valuing of technical co-operation. The methodology for reporting on South-South co-operation, including on in-kind technical co-operation, will be reviewed to take into account the outcome of the pilot testing of the SSC conceptual framework for SDG Indicator 17.3.1. In the meantime, Annex I of the Reporting Instructions provides guidance on how to report on SSC so that TOSSD data can feed the pilot exercise.

64. Information collected on resources mobilised includes the leveraging instrument used, the amounts mobilised and the origin of the funds mobilised. Reporting on mobilisation is done activity by activity. This is essential for transparency and quality assurance.

65. In order to avoid double counting of resources mobilised in TOSSD totals, official actors involved in a project should only report their respective share of the private finance mobilised, using one of the two methodologies in Annex F. Data providers should use the same methodology across their reporting and inform the Secretariat of the methodology used. Additional information on mobilisation is collected, for checking purposes only, in a supplementary data file (see Figure 9 in Annex F).

CHAPTER 3. TOSSD PILLAR II: REGIONAL AND GLOBAL EXPENDITURES IN SUPPORT OF SUSTAINABLE DEVELOPMENT

3.1 SCOPE OF FLOWS RELEVANT FOR PILLAR II

66. One of the key characteristics of the SDGs is their universality. The 2030 Agenda calls for all countries to “*work to implement the Agenda within [their] own countries and at the regional and global levels*”. The Pillar II of TOSSD covers global and regional expenditures provided in support of IPGs and development enablers and/or to address global challenges (as defined in section 1.1). It includes activities whose benefits are of transnational reach.

67. Pillar II includes resources provided at two levels:

- Activities of multilateral, global or regional, institutions that promote international co-operation for sustainable development (e.g. norm-setting, international oversight, knowledge generation and dissemination).
- Certain expenditures incurred by providers in their own countries or in non TOSSD recipient countries (e.g. research and support to refugees).

68. The categories of resource flows covered in pillar II are the same as in pillar I (see section 2.1).²⁹

Delineation between pillar I and pillar II

69. Cross-border flows to recipient countries can also support IPGs or development enablers or address global challenges. However, given that a key objective of TOSSD is to enhance transparency of external finance for sustainable development provided to recipient countries, such activities will be categorised in pillar I.

70. When the provider first commits funds to a regional programme, and decides on their allocation by country only at a later stage, both the original regional commitment and the subsequent disbursements by country should be reported in pillar I. Multi-country activities, i.e. activities that result in cross-border flows to several countries belonging to the same region, are also reported in pillar I using regional recipient codes.

3.2 SPECIFIC ELIGIBILITY CRITERIA FOR PILLAR II

71. A pillar II activity, as any other TOSSD activity, is deemed to support sustainable development if it meets the criteria outlined in section 2.2.1.

²⁹ Tax-based instruments are excluded.

72. In addition, for including an activity in TOSSD pillar II, it needs to:

- Provide benefits to TOSSD recipients or their populations, and/or
- Be implemented in direct co-operation with TOSSD recipients, or private or public institutions from these countries, as a means of ensuring the benefit to TOSSD recipients or their populations.

73. The first criterion is meant to exclude public investments that exclusively or overwhelmingly benefit provider countries' own populations. In particular, support for domestic activities whose benefits are only shared by the population of the provider country (e.g. primary education, climate adaptation) are not eligible to TOSSD. The second criterion recognises the importance of international co-operation, in particular the involvement of developing countries in global issues, as put forward by the 2030 Agenda. In the case of multilateral organisations, "direct co-operation with TOSSD recipients" is presumed when some TOSSD recipients are members of the organisation.

74. Additional guidance on the eligibility of activities in pillar II and their classification in sub-pillars II.A and II.B is provided in Annex E.

CHAPTER 4. REPORTING FORMAT AND DETAILED INSTRUCTIONS

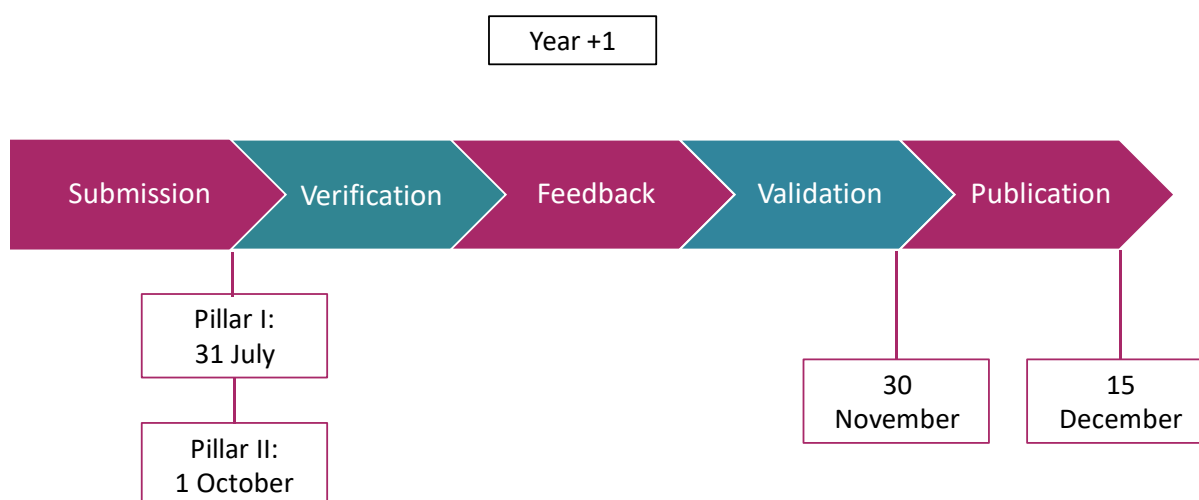
4.1 REPORTING CYCLE

75. TOSSD data are reportable on a calendar year basis. The reporting cycle comprises the following steps (the data flow and reporting procedure is further explained in Annex A):

- a) Submission of TOSSD data by provider countries' and institutions' focal points.
- b) Verification of the conformity of the data with TOSSD Reporting Instructions by the custodian agency.
- c) Exchange between the custodian agency and the focal points on possible revisions to the data.
- d) Validation of the data for inclusion in TOSSD.
- e) Processing of the data reported by provider countries and institutions, and compilation of data sets corresponding to the two pillars of TOSSD (cross-border flows to recipient countries, and regional and global expenditures) and private finance mobilised.
- f) Publication of the data in the TOSSD online database.

76. Data on TOSSD provided in any given year Y should be submitted to the custodian agency as early as possible in Y+1, and in any case not later than 31 July for Pillar I and 1 October for Pillar II (see timeline in Figure 5).

Figure 5. TOSSD reporting cycle and timeline



4.2 REPORTING FORMAT AND OVERVIEW OF ITEMS COVERED

77. Data on TOSSD resource flows (including private finance mobilised through official interventions) are reported using a single file format. For transparency purposes, data are reportable at the activity level, although not all data fields of the TOSSD reporting format are necessarily filled for all types of financial instruments (see section 1.2.2). A certain level of aggregation in the information provided is possible, for example, in the case of contracts of individual experts involving many small-size transactions. Anonymisation of data is also warranted when there is a need to protect the lives or safety of people receiving the support or implementing the activities (e.g. in the

field of human rights or in the context of violent conflicts). Anonymising data too early in the process might impact data quality assurance. Reporters are invited to refer to the Secretariat’s guidelines on data anonymisation. 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.

78. The TOSSD Reporting Form (see Figure 6 below) builds on existing requirements used in the DAC-CRS statistical system³⁰ and comprises three sections:

- Section A provides identification data for the activity.
- Section B requests basic data on the activity, including its recipient, title and description, SDG focus, sector of destination, implementing agency (channel of delivery), modality, financial instrument, financing arrangement, framework of collaboration and TOSSD pillar.
- Section C groups all volume data related to the activity including commitments, gross disbursements, reflows to the provider, and the amount of resources mobilised from the private sector.

Metadata

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

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

³⁰ i.e. CRS++ item-level reporting and Busan-common format.

Figure 6. Activity-level Reporting Form for TOSSD

| Reporting Items | Clarifications |
|--|--|
| A. Identification data | |
| 1. Reporting year | Calendar year for which data are reported. |
| 2. Provider country/institution | Unique code identifying the reporting country or institution. |
| 3. Provider agency | Unique code identifying the agency within the provider country that has budget responsibility and controls the activity for its own account. |
| 4. Provider project ID number | Unique code for identifying the project in the provider's internal databases. |
| 5. TOSSD ID Number | Unique code for identifying the project in the TOSSD database. |
| B. Basic data | |
| 6. TOSSD recipient | Unique code identifying the country receiving the TOSSD cross-border flow. |
| 7. Project title | Free text indicating the official project title in English, French or Spanish. |
| 8. Project description | Free text describing the activity, including its objectives, planned outputs and outcomes, time frame, and budget. |
| 9. External link | Digital Object Identifier (DOI) or link to a web page (of the provider, implementing partner or recipient) containing detailed information on the activity. |
| 10a. SDG focus | Multiple codes identifying the target(s) in the UN list of SDG targets (e.g. 2.1, 3.3). |
| 10b. Keywords | Multiple keywords to identify activities of particular policy interest. |
| 11. Sector | Multiple codes identifying the sector(s) that the resource transfer is intended to foster. |
| 12. Channel of delivery | Unique code identifying the institution through which the activity is implemented. |
| 13a. Channel name | Free text indicating the full name of the institution implementing the activity. If the institution has a channel of delivery code, this field is empty. |
| 13b. Other partner entities/ organisations | Free text indicating, when applicable, the full names of additional entities or organisations involved in the implementation of the activity, including in the context of triangular/trilateral co-operation. |
| 14. Modality | Unique code specifying the modality of co-operation used to implement the activity. |
| 15. Financial instrument | Unique code specifying the financial instrument used to fund the activity. |
| 16. Financing arrangement | Multiple codes identifying specific characteristics of the financial arrangement (e.g. blended finance, Islamic finance, export credits, co-financing arrangement involving recipient counterpart funds). |
| 17. Framework of collaboration | Multiple codes identifying specific frameworks of collaboration such as South-South co-operation and triangular co-operation. |
| 18. TOSSD pillar | A code indicating whether the activity falls under pillar I or pillar II of TOSSD. For pillar II, a code indicating whether the activity falls under pillar II.A or pillar II.B. |
| C. Volume data³¹ | |
| 19. Currency | ISO code for the currency in which the transaction has been undertaken. |
| 20. Amount committed | New amount committed contractually by the provider during the reporting year, i.e. the face value of the activity. |
| 21. Amount disbursed | Amount disbursed (expenditure) by the provider during the reporting year. |
| 22. Reflows to the provider | Amount paid back to the provider during the reporting year and related to recoveries on grants, amortisation of loans and gains or losses from equity sales. |
| 23. Amount mobilised | Amount mobilised from private sources, where a demonstrable causal link between the provision of private finance and the official intervention can be documented. |
| <i>For in-kind technical co-operation only</i> | |
| 24. Salary cost | Salary paid to the public official of the reporting country. |
| <i>For loans only</i> | |
| 25. Concessionality | A binary "Yes" or "No" code indicating the concessionality of the loan according to the IMF definition. |
| 26. Maturity | Interval (number of months) from commitment date to the date of the last payment of amortisation. |
| <i>For mobilisation only</i> | |
| 27. Leveraging mechanism | Unique code indicating the leveraging instrument used such as a guarantee, a syndicated loan, shares in collective investment vehicles, etc. |
| 28. Origin of the funds mobilised | Multiple codes identifying the origin of the funds mobilised in provider, recipient or third country (as applicable). |
| <i>For SSC providers only</i> | |
| 29. SSC-specific information | Information related to South-South co-operation in the context of pilot testing of the conceptual framework of SSC for SDG Indicator 17.3.1. (See Annex I). Include here the grant element of loans, non-monetary SSC inputs and/or outputs, as well as any SSC specific information useful in the context of the pilot study. |

³¹ Volume data should be reported in thousands of units, except for the Japanese yen, which should be reported in millions of units.

4.3 REPORTING INSTRUCTIONS ITEM BY ITEM

81. This section describes in more detail each of the elements of the TOSSD reporting format. For some elements, reporting requires the use of specific code lists. These can be found in Annex.

A. Identification data

Item 1. Reporting year

82. The reporting year is the calendar year for which data are reported. Report “Year N” for data on TOSSD provided in Year N+1 on activities undertaken in Year N.

Item 2. Provider country/institution

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

Item 3. Provider agency

84. Unique code identifying the agency within the provider country that has budget responsibility and controls the activity for its own account. The provider agency is the government entity (central, state or local government agency or department) financing the activity from its own budget. For multilateral organisations, the code identifies the department or fund financing the activity within the institution.

Item 4. Provider project ID number

85. Unique code used for identifying the project in the provider’s internal databases.

Item 5. TOSSD ID Number

86. Unique code for identifying the project in the TOSSD database. The format needs to be common to all providers. For the time being, the code will be generated by the Secretariat upon reception of the data.

B. Basic data

Item 6. TOSSD recipient

87. Unique code identifying the country receiving the TOSSD cross-border flow. Each TOSSD recipient has its own code.

Item 7. Project title

88. Free text indicating the official project title in English, French or Spanish (size limit = 300 characters).

Item 8. Project description

89. Free text describing the activity, including its objectives, planned outputs and outcomes, time frame, and budget. The text should be provided in English, French or Spanish (size limit = 8000 characters). Over time, the aspiration will be to collect this information in all UN languages.

Item 9. External Link

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

Item 10a. SDG Focus

91. Multiple codes identifying the target(s) in the UN list of SDG targets (e.g. 2.1, 3.3). Report the values separated by a “;”. In case no direct link can be found to an SDG target, report the goal as “x.0”, for example “2.0” for Goal 2. Only report the targets that the activity directly and significantly contributes to. It is expected that, for most projects, the number of SDG targets should not exceed ten. Only the first ten SDG targets (and/or goals) reported per activity will be disseminated in the online TOSSD database.

Item 10b. Keywords

92. The keywords field is used to identify activities of particular policy interest, as follows:

- **#ADAPTATION** to identify activities aimed at enhancing adaptive capacity, strengthening resilience and reducing vulnerability to climate change.
- **#BIODIVERSITY** to identify activities that promote one or more objectives of the Convention on Biological Diversity of the United Nations: conservation of biodiversity, sustainable use of its components (ecosystems, species or genetic resources) and/or the fair and equitable sharing of the benefits of the utilisation of genetic resources including by appropriate transfer of relevant technologies, taking into account all rights over those resources and technologies, and by appropriate funding.
- **#COVID-19** to identify activities primarily aimed at controlling the COVID-19 pandemic or responding to its socio-economic impacts.
- **#GENDER** to identify activities aimed at contributing to gender equality and reducing discrimination and inequalities based on sex, as a principal or significant objective.
- **#IDPS_HOSTCOMMUNITIES** to identify activities that support internally displaced persons (IDPs) and host communities in TOSSD recipient countries.
- **#MITIGATION** to identify activities aimed at reducing anthropogenic emissions of greenhouse gases and enhancing greenhouse gas sinks and reservoirs.

- **#NON-17.3.1** to identify TOSSD pillar I activities that do not fall within the scope of SDG indicator 17.3.1.³²
- **#PPR_PREPAREDNESS** to identify activities which improve capacities to anticipate, respond to and recover from the impacts of likely, imminent, or current health emergencies.
 - **#PPR_PREPAREDNESS_SURVEILLANCE** to identify activities aimed at supporting organised collection, monitoring, assessment, and interpretation of information to support the management of health risks and events, including laboratory-based activities.
 - **#PPR_PREPAREDNESS_OTHER** to identify activities aimed at protecting communities and health systems from the impacts of health emergencies, including ensuring that research and development activities, medical countermeasures and coordination are in place to deal with likely, imminent, or current health emergencies.
- **#PPR_RESPONSE** to identify activities triggered by the detection of a health risk.
- **#REFUGEES_HOSTCOMMUNITIES** to identify activities aimed at refugee protection, hosting and assistance arrangements in TOSSD recipient countries.
- **#TRANSNATIONAL_BENEFITS_[REGION]** to identify the regional or global reach of the benefits that the activity is expected to generate. The keyword would be used, for pillar I activities only, in association with the regional and multi-regional categories included in the TOSSD recipients' code list, e.g., #Transnational_benefits_[Africa], #Transnational_benefits_[Global], etc.
- **#VOLUNTARYREFUGEEERETURN_REINTEGRATION** to identify activities in TOSSD recipient countries that support voluntary refugee repatriation and/or reintegration in the country of origin.

93. Activities can be reported with multiple keywords, separated by a semicolon “;”. User-defined keywords (not preceded by the symbol #) can also be reported spontaneously by the data reporters, to highlight a publicly relevant aspect of the activity, such as a policy objective, a specific process, the adoption of a standard, the involvement of a stakeholder group, the belonging to a particular set of activities or other intrinsic characteristics of the activity.³³

Item 11. Sector

94. Multiple codes identifying the sector(s) that the resource is intended to foster. Reporting is based on either the OECD Creditor Reporting System purpose codes classification or the latest International Standard Industrial Classification (maintained by the UN Statistics Division). Data

³² TOSSD pillar I activities excluded from the scope of the indicator relate to non-grant instruments other than loans, export credits, debt relief and peace and security expenditures not reportable as Official Development Assistance (ODA). See the metadata for SDG indicator 17.3.1 here: <https://unstats.un.org/sdgs/metadata/>.

³³ Further work on formatting keywords will be considered for subsequent revisions to the Reporting Instructions.

reported in ISIC will be converted to the OECD CRS classification by the custodian agency using conversion tables.

95. In the case where the activity benefits several sectors, a maximum of 10 sector codes can be assigned. The share of the contribution corresponding to each code should be reported with the percentages adding up to 100. Use one of the following formats:

- a string that can be easily parsed such as: “23110:40|32262:30|15114:20|15160:10”; or
- an XML string such as: “<sectors><sector code="23110" percentage="40"/><sector code="32262" percentage="30"/><sector code="15114" percentage="20" /><sector code="15160" percentage="10" /></sectors>”.

Items 12 and 13. Channel of delivery and channel name

96. The channel of delivery is the first implementing partner. It is normally accountable to the provider agency by a contract or other binding agreement. Where several levels of implementation are involved (e.g. when the provider agency hires a national implementer which in turn may hire a local implementer), report the first level of implementation as the channel of delivery. Where activities have several implementers, the principal implementer should be reported (e.g. the entity receiving the most funding) in field 12. Other entities involved in the implementation of the activity can be reported in field 13b. In the case of loans, report the borrower (i.e. the first entity outside the provider country that receives the funds).

97. The channels 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.

Item 12. Channel of delivery

98. Unique code identifying the institution through which the activity is implemented. In case the institution through which the activity is implemented does not have a channel of delivery code, indicate the channel category code.

Item 13a. Channel name

99. Free text indicating the full name of the institution implementing the activity. If the institution has a channel of delivery code, leave the field empty (size limit = 100 characters).

Item 13b. Other partner entities/organisations

100. Free text indicating, when applicable, the full names of additional entities or organisations involved in the implementation of the activity, including in the context of triangular/trilateral co-operation (size limit = 500 characters). Use semicolons to separate each name.

Item 14. Modality

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

102. The various modalities used in the context of TOSSD are as follows:

- **BUDGET SUPPORT** – Identifies contributions from the provider to the government budget of a recipient country, which has exclusive responsibility for the use of and accountability for the funds. Budget support can be generic (not sector allocated) or sectoral (e.g. energy, agriculture).
- **CORE SUPPORT TO NGOS, OTHER PRIVATE BODIES, PPPS AND RESEARCH INSTITUTES:** Funds disbursed to NGOs (local, national and international), other private bodies, PPPs and research institutes for use at their discretion, and that contribute to programmes and activities which they have developed themselves, and which they implement on their own authority and responsibility.
- **CORE CONTRIBUTIONS TO MULTILATERAL INSTITUTIONS** – Contributions to the general budgets of multilateral institutions (assessed and voluntary core contributions), including development banks, development funds, international development and humanitarian organisations. The recipient multilateral institution pools contributions so that they lose their identity and become an integral part of its financial assets.³⁴
- **CONTRIBUTIONS TO SPECIFIC-PURPOSE PROGRAMMES AND FUNDS MANAGED BY IMPLEMENTING PARTNERS (EXCLUDING SELF-BENEFIT)** – Contributions earmarked by the provider country, with a specific sectoral, thematic or geographical focus. It includes contributions to projects, programmes and funds managed by multilateral institutions (e.g. multi-donor and single donor trust funds as well as some UN pooled funds and financial intermediary funds), excluding self-benefit activities.
- **PROJECTS** – Identifies specific inputs, activities and outputs supported by a TOSSD provider, to reach specific objectives/outcomes within a defined time frame, with a defined budget and a defined geographical area.

³⁴ In the TOSSD system, multilateral providers are invited to report on all activities they implement. Provider countries are requested to report their inflows to multilateral organisations not yet reporting to TOSSD, in order to provide the most extensive picture possible of the development finance landscape.

- **IN-KIND TECHNICAL CO-OPERATION EXPERTS** – Identifies technical co-operation implemented using public officials of the reporting country. Technical co-operation already embedded in the projects described above is not included, nor are experts hired on the market.
- **OTHER TECHNICAL CO-OPERATION** – Includes the provision of technical co-operation using internationally or locally recruited experts, beyond technical co-operation already embedded in the projects described above and beyond in-kind technical co-operation. All non-salary costs of experts (including those of public officials of the reporting country) such as flights, per-diem, accommodation, internal transportation within the recipient country and training, are also included. This category also covers training as well as various capacity building activities such as conferences, seminars, workshops, exchange visits.
- **RESEARCH AND DEVELOPMENT (R&D)** – Research and experimental development comprising creative and systematic work undertaken in order to increase the stock of knowledge – including knowledge of humankind, culture and society – and to devise new applications of available knowledge.
- **SCHOLARSHIPS AND IMPUTED STUDENT COSTS IN PROVIDER COUNTRIES** – Includes financial awards for individual students, contributions to trainees and indirect (“imputed”) costs of tuition in provider countries to nationals of TOSSD recipients. Scholarships are reportable in Pillar I and imputed student costs in Pillar II.
- **DEBT RELIEF** – Debt relief corresponds to any form of debt reorganisation that relieves the overall burden of debt by altering the amount or repayment terms of outstanding debt. It includes operations such as rescheduling, refinancing, debt forgiveness, conversion and buybacks within or outside multilateral frameworks. Debt relief is reportable in Pillar I. Both the principal and interest components of the reorganisation are reportable. The amount of principal will be automatically offset from the TOSSD gross and net measures, to avoid double counting with the original TOSSD recorded loan. The total volume of reorganisation (principal + interest) is published as a memorandum item.
- **SUPPORT TO REFUGEES / PROTECTED PERSONS / MIGRANTS** – Covers expenses on the temporary sustenance of refugees and protected persons in refugee-like situations in the provider country; as well as expenditures for promoting their integration in the provider country’s economy (including migrants).
- **ADMINISTRATIVE COSTS** – Includes administrative costs of delivering TOSSD activities.³⁵ When the exact amount cannot be identified, reporters may estimate these costs as follows: i) take as a starting point the total administrative costs of development co-operation agencies and other official entities involved in the delivery of TOSSD activities; and ii) do a pro-rata calculation, reflecting the share of TOSSD-eligible activities and recipient countries in total expenditures of the institution. Administrative costs are included in pillar II, but the costs of country or regional offices may be reported against the code of the country or region in which the activities are conducted.

³⁵ Not included elsewhere.

- **EXPENDITURES IN THE PROVIDER COUNTRY NOT INCLUDED ELSEWHERE** – Includes domestic expenditures that can be reported in TOSSD pillar II as support to sustainable development (e.g. climate mitigation activities, Research & Development).

Item 15. Financial instrument

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

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

Grants

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

Debt instruments

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

Loans

107. Loans are transfers in cash or in kind for which the recipient incurs legal debt (and the resulting claim is not intended to be traded). This includes loans repayable in the borrower's currency whether the lender intends to repatriate the repayments or to use them in the borrowing country. Loans also include 'instalment sale' and 'istisna'a' of Islamic finance.

Reimbursable grants

108. 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

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

Mezzanine finance instruments

110. 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.

111. 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

112. Common equity is a share in the ownership of a corporation that gives the owner a claim on the residual value of the corporation after creditors' claims have been met. This category also covers the profit-sharing agreements (Musharaka) of Islamic finance.

113. 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

114. 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.

Direct provider spending

115. Direct expenditures incurred by official entities other than through grants. Examples include government support to R&D through activities carried out by government personnel in government facilities or public investments intended to bring public transportation up to environmental standards. This type of direct spending is also relevant when the provider is a multilateral institution.

Subsidies and similar transfers

116. This category includes subsidies and social benefits to households as defined in the System of National Accounts (SNA). Subsidies are unrequited payments that government units, including non-resident government units, make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services which they produce, sell or import. Subsidies prohibited by the WTO are not reportable in TOSSD. Social benefits to households are current transfers received by households that are intended to provide for the needs that arise from certain events or circumstances, for example housing. Subsidies and similar transfers can be used by governments to promote sustainable development objectives, for example by supporting research activities carried out by pharmaceutical firms or efforts by households to improve the energy efficiency of their housing. According to the United Nations System of Environmental-Economic Accounting (SEEA), an environmental subsidy or similar transfer is a transfer intended to support activities that protect the environment or reduce the use and extraction of natural resources.

Clarification on officially-supported export credits

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

Item 16. Financing arrangement

118. Multiple codes identifying specific characteristics of the financial arrangement.

119. Various forms of financing arrangements of particular interest in the context of TOSSD are:

- **BLENDED FINANCE** – the strategic use of development finance for the mobilisation of additional finance towards sustainable development.
- **ISLAMIC FINANCE** – sharia-compliant finance (the Islamic finance instruments are included in the financial instruments classification in the relevant categories).
- **CO-FINANCING ARRANGEMENTS INVOLVING RECIPIENT COUNTERPART FUNDS** – the co-financing by the recipient country public institutions.
- **OFFICIALLY-SUPPORTED EXPORT CREDITS** – credits extended by government-owned or controlled specialised export-financing agencies or institutions (ECAs) for commercial purposes to finance a specific purchase of goods or services from within the creditor country. They include both official direct export credits (i.e. loans extended by ECAs to facilitate exports to developing countries) and officially-guaranteed/insured export credits (i.e. loans extended by the private sector, but guaranteed/insured by ECAs to finance an export transaction).

Item 17. Framework of collaboration

120. Multiple codes identifying specific frameworks of collaboration such as South-South co-operation, triangular co-operation.

121. Bilateral and multilateral co-operation can be identified through a combination of item 2 (“Provider country / institution”) and item 6 (“TOSSD Recipient”) of the reporting format.

122. Other frameworks of collaboration tracked under this item include³⁶:

- **SOUTH-SOUTH CO-OPERATION** – a broad framework of collaboration among countries of the South in the political, economic, social, cultural, environmental and technical domains. Involving two or more developing countries, it can take place on a bilateral, regional, intraregional or interregional basis. Developing countries share knowledge, skills, expertise and resources to meet their development goals through concerted efforts.
- **TRIANGULAR CO-OPERATION** – Also referred as trilateral co-operation. A partnership involving at least three partners and where the following main roles can be identified:

³⁶ Refer to Annex I on how to report South-South co-operation activities so that TOSSD data can be used for the pilot testing of the conceptual framework of South-South co-operation for SDG Indicator 17.3.1, to be conducted by UNCTAD in collaboration with the OECD.

- a beneficiary partner that is a TOSSD recipient and that requests support to tackle a specific development challenge and; ³⁷
- a pivotal partner that has relevant domestic experience in addressing the issue in a context similar to that of the beneficiary country, and that shares its financial resources, knowledge and expertise to help others do the same; and
- a facilitating partner, that helps connect the other partners, and supports the partnership financially and/or with technical expertise.

Partners include countries (at national and sub-national levels), international organisations, civil society, private philanthropy, private sector and academia. The pivotal partner is often an actor or institution from another developing country or from the same region as the beneficiary. Joint programming, pooled funding or delegated co-operation should not be classified as triangular co-operation, unless the three roles are represented in the activity.

Item 18. TOSSD pillar

123. A code indicating whether the activity falls under pillar I or pillar II of TOSSD. Pillar I identifies cross border resources extended to TOSSD recipients in support of sustainable development. Pillar II identifies regional and global expenditures (that do not involve cross border flows to TOSSD recipients) to support the provision of international public goods, promote development enablers and address global challenges, with benefits to developing countries.

124. Pillar II is disaggregated into two sub-pillars. Pillar II.A covers activities that address issues specific to developing countries and their populations e.g. research and development in areas specific to developing countries, costs of upkeep of refugees in provider countries. Pillar II.B covers activities that address issues of a global nature or that provide benefits at the global level e.g. climate change mitigation, general environmental protection.

C. Volume data³⁸

Item 19. Currency

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

Item 20. Amount committed

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

Item 21. Amount disbursed

127. Total amount disbursed (expenditure) by the provider during the reporting year, including salary costs (item 24).

Item 22. Reflows to the provider

128. Amount paid back to the provider during the reporting year and related to recoveries on grants, amortisation of loans and gains or losses from equity sales (a positive amount means that the

³⁷ The beneficiary partner can also provide resources.

³⁸ Volume data should be reported in thousands of units, except for the Japanese yen, which should be reported in millions of units.

provider country has made capital gains; a negative amount means it has suffered capital losses). Amortisation relates to principal payments received from the borrowing country during the reporting year, including any payments of arrears of principal.

Item 23. Amount mobilised

129. Amount mobilised from private sources, where a causal link between the provision of private finance and the official intervention can be established (see methodologies in Annex).

For in-kind technical co-operation only

Item 24. Salary cost

130. Salary paid to the public official of the reporting country. The salary amount reported should be in the national currency of the provider.

131. The value entered in this field represents the portion of the total amount disbursed (item 21) that is allocated to salary costs. Where salary costs are reported, all volume data should be reported in national currency.

For loans only

Item 25. Concessional

132. A binary “Yes” or “No” code indicating the concessional nature of the loan according to the IMF and World Bank definition. Concessional loans convey a grant element of at least 35%, currently calculated at a uniform rate of discount of 5%. Loans are considered non-concessional if they do not meet this IMF and WB definition of concessional.

Item 26. Maturity

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

For amounts mobilised only

Item 27. Leveraging mechanism

134. Unique code indicating the leveraging instrument used such as a guarantee, a syndicated loan, shares in collective investment vehicles, etc.

Item 28. Origin of the funds mobilised

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

For SSC providers only

Item 29. SSC-specific information

136. Information related to South-South co-operation in the context of pilot testing of the conceptual framework of SSC for SDG Indicator 17.3.1. (See Annex I). Include here the grant element of loans, non-monetary SSC inputs and/or outputs, as well as any SSC specific information useful in the context of the pilot study.

ANNEXES

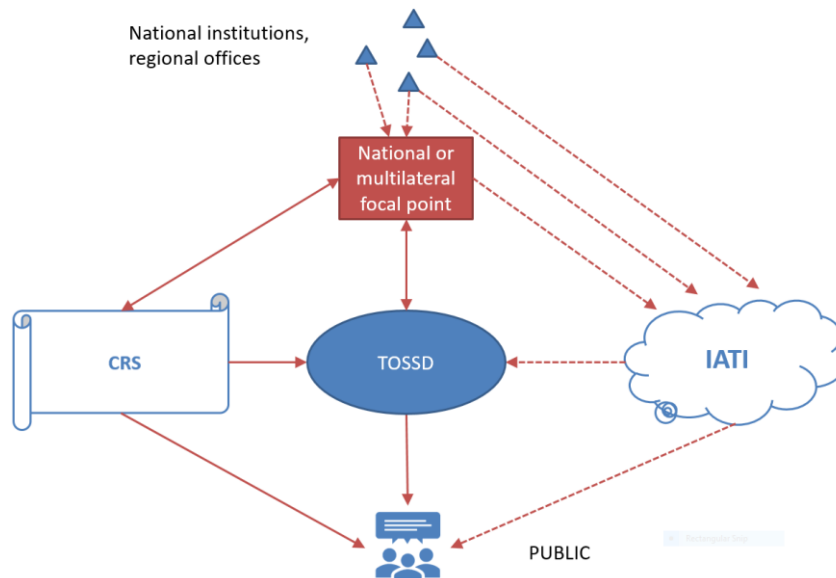
ANNEX A. TOSSD data flow and reporting procedure

Data collection on TOSSD is organised through focal points in provider countries and institutions. Usually, they appoint one national focal point who is in charge of collecting information from the relevant national and sub-national agencies, embassies, country and regional offices. The national focal point collates and verifies the data before transmitting them to the custodian agency.

The TOSSD dataset is composed of both data that are compiled specifically for TOSSD and data that are already being produced for other reporting frameworks, which therefore serve as a data source for TOSSD. The CRS database of the OECD and the International Aid Transparency Initiative (IATI) are particularly relevant data sources for TOSSD. In practice, therefore, reporting on TOSSD by the provider can imply (see Figure 7):

- Compiling TOSSD data using the activity-level reporting form (see Chapter 4, Figure 6) and submitting the data to the custodian agency on a spreadsheet (e.g. Excel) or in a machine-readable format (e.g. xml). The file formats are available on the TOSSD website (www.tossd.org).
- Compiling the activity-level TOSSD reporting form with data produced for the CRS (or IATI if the comprehensiveness and the quality of the data are deemed sufficient), reviewing these data against the TOSSD eligibility criteria and revising the records as appropriate, adding in the reporting form TOSSD activities not covered in the CRS (e.g. Pillar II activities), and submitting the data to the custodian agency on a spreadsheet or in a machine-readable format.

Figure 7 – TOSSD data flows and links between TOSSD, CRS and IATI



The custodian agency verifies the conformity of the data with the TOSSD Reporting Instructions and provides feedback on the data to the focal points. Following this exchange, and possible revision of the data submission or parts of it, the custodian agency uploads the data in a central TOSSD database.

ANNEX B. Description of the TOSSD opt-in/opt-out procedures

A country willing to become a TOSSD recipient should send a formal letter to the co-Chairs and Head of Secretariat of the International Forum on TOSSD. The letter should contain:

- The **motivation for opting in** and therefore becoming a TOSSD recipient, justified by the specific economic, social or environmental context of the country.
- The **requested date of inclusion on the List**, if different from the date of the request.
- The **requested duration of the inclusion**, indicating the anticipated period for which the country wishes to be a TOSSD recipient but which should not exceed three years. Should the country wish to extend the period of being considered a TOSSD recipient at a later stage, it should send a new request indicating a new anticipated period.

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

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

ANNEX C. Criteria for including multilateral organisations in the TOSSD framework and relevant opt-in procedure

The criteria for including multilateral institutions in the list are:

- The multilateral character of the institution, as per the definition of multilateral provider in section 1.3; and
- The institution conducting all or part of its activities in favour of sustainable development.

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 wishing to be added to the TOSSD multilateral organisations list in accordance with their respective charters and governing bodies' concurrence should 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.

ANNEX D. TOSSD taxonomies

For reporting purposes, the following code lists are available on the TOSSD website (www.tossd.org):

- a. Provider and recipient
- b. Provider agency
- c. SDG focus
- d. Keywords
- e. Sector – CRS classification
- f. Sector – ISIC classification
- g. Channel of delivery and channel category
- h. Modality
- i. Financial instrument
- j. Financing arrangement
- k. Framework of collaboration
- l. TOSSD pillar
- m. Currency
- n. Concessionality
- o. Leveraging mechanism
- p. Origin of the funds mobilised
- q. List of multilateral organisations reporting to TOSSD

ANNEX E. Additional guidance on the eligibility of specific themes in the SDG framework

This annex provides specific eligibility criteria for reporting contributions to international public goods in TOSSD. These contributions are reported in pillar I when they involve cross-border flows to TOSSD recipients (see section 3.1)³⁹. Contributions at the regional or global levels are broken down into sub-pillars II.A and II.B depending on whether they address issues that are specific to developing countries or their populations, or issues of global nature or that provide benefits at the global level. A non-exhaustive list of activities that are classified as pillar II.A and II.B is provided in the table below.

Table 1. Guidance on the delineation of sub-pillars II.A and II.B (non-exhaustive list)⁴⁰

| Sub-pillar II.A Regional and global expenditures: Issues specific to developing countries or their populations | Sub-pillar II.B Regional and global expenditures: Issues of global nature |
|---|--|
| | Climate change mitigation in the provider country or non-TOSSD recipient countries. |
| | Disarmament activities e.g. disarmament of weapons of mass destruction; reintegration and small arms and light weapons control. |
| Earmarked contributions to multilateral organisations targeted to address issues specific to developing countries or their populations . | Earmarked contributions to multilateral organisations targeted to address sustainable development at the global level (not specifically related to developing countries or their populations). |
| Environmental protection activities in developing regions. | Environmental protection activities in the provider country or non-TOSSD recipient countries with spillover effects. |
| Imputed (indirect) student costs for tuition in provider countries provided to nationals of TOSSD recipients. | |
| Peacekeeping operations. | |
| | Global health e.g. pandemic preparedness, control of communicable diseases, and research on rare/orphan diseases. |
| | International tribunal-related activities. |
| R&D in areas specific to developing countries such as research on diseases that disproportionately affect developing countries (e.g. neglected tropical diseases). | R&D in areas/issues of global reach e.g. energy, environment. |
| Support to refugees/protected persons in the provider country or non-TOSSD recipient countries. | |
| Support to refugees/protected persons/migrants for their integration in the economy of the provider country. | |
| Administrative costs of main development co-operation agencies. | Other administrative costs |

³⁹ Cross-border flows in support of peacekeeping operations are classified as pillar II.A.

⁴⁰ The International Forum on TOSSD is currently testing the delineation of core contributions to the multilateral system. The Steering Group will discuss and agree on a classification of organisations as Pillar II.A and II.B for inclusion in the Reporting Instructions. Pending agreement by the Steering Group, contributions to organisations that do not report to TOSSD are classified by default as Pillar II.B.

Research & Development (R&D)⁴¹

R&D is defined as research and experimental development comprising creative and systematic work undertaken in order to increase the stock of knowledge – including knowledge of humankind, culture and society – and to devise new applications of available knowledge. TOSSD includes financing by the official sector of R&D into issues directly related to the Sustainable Development Goals. In addition, it includes basic research, defined as experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts without any particular application or use in view. Although not explicitly mentioned in the 2030 Agenda, basic research is a principal requirement for innovation for sustainable development.

Officially-supported cross-border flows for R&D activities in TOSSD recipients are included in Pillar I. This includes R&D that supports researchers of TOSSD recipients when the activity involves a transfer of knowledge e.g. fellowship programmes, regardless of whether the activity is carried out in the provider country, in a TOSSD recipient country or in a third country. Other R&D activities carried out in the provider country, in a non-TOSSD recipient or at the level of a multilateral institution are eligible for reporting under TOSSD Pillar II provided that:

- a) The research subject is SDG-related and potentially applicable to more than one country, including at least one TOSSD recipient, or the research subject is related to basic research. The first criterion is meant to exclude R&D that is relevant to the SDGs, but for which the applicability is largely domestic.
- b) In the case of scientific publications and research data, the funder institution's public access policy is based on the principle of open access⁴². This will ensure that results of the research are put in the public domain and therefore available for populations and scientists worldwide, including in TOSSD recipients.
- c) In the case of official support for experimental development⁴³, the activity is eligible provided that it meets one of the following conditions:
 - The results of the R&D activity are expected to be put in the public domain, for example through applied public research.

⁴¹ Definitions in this section are taken from the Frascati Manual available at: <http://www.oecd.org/sti/frascati-manual-2015-9789264239012-en.htm>

⁴² According to the Berlin Declaration on Open Access to Knowledge in the Sciences and Humanities, open access contributions must satisfy two conditions: i) the author(s) and right holder(s) of such contributions grant(s) to all users a free, irrevocable, worldwide, right of access to, and a license to copy, use, distribute, transmit and display the work publicly and to make and distribute derivative works, in any digital medium for any responsible purpose, subject to proper attribution of authorship (community standards, will continue to provide the mechanism for enforcement of proper attribution and responsible use of the published work, as they do now), as well as the right to make small numbers of printed copies for their personal use; ii) a complete version of the work and all supplemental materials, including a copy of the permission as stated above, in an appropriate standard electronic format is deposited (and thus published) in at least one online repository using suitable technical standards (such as the Open Archive definitions) that is supported and maintained by an academic institution, scholarly society, government agency, or other well established organization that seeks to enable open access, unrestricted distribution, interoperability, and long-term archiving.

⁴³ Experimental development is systematic work, drawing on knowledge gained from research and practical experience and producing additional knowledge, which is directed to producing new products or processes or to improving existing products or processes.

- Research contracts are associated with conditions that aim at promoting competitive manufacturing, for example through non-exclusive licensing⁴⁴.
- The support consists of schemes such as Advanced Market Commitments (AMC) which aim at developing a product at low prices.

In addition, cases where R&D is followed by an activity that promotes access to a product in developing countries, both the promotion activity and the original R&D activity are eligible.

The criteria aim to ensure that R&D activities with potential transnational applicability provide benefits to populations and scientists in TOSSD recipients, by requiring that the results of the R&D activity be available to them and/or by promoting the access to innovation and technologies in these countries.

R&D activities in areas specific to developing countries such as research on diseases that disproportionately affect developing countries (e.g. neglected tropical diseases) are classified as pillar II.A. R&D activities in areas of global nature are classified as pillar II.B.

Climate change

The 2030 Agenda includes specific climate change targets and indicators, while recognising that the primary international, intergovernmental forum for negotiating the global response to climate change is the United Nations Framework Convention on Climate Change (UNFCCC). TOSSD does not by any means intend to replace reporting on climate actions to UNFCCC or other relevant organisations. The objective is rather to support greater transparency of climate-related activities.

Cross-border resource flows related to mitigation and adaptation activities in TOSSD recipients are reportable in pillar I. Verify their eligibility against general TOSSD eligibility criteria (section 2.2.1).

Climate actions that convey transnational benefits (at global or regional levels) are included in pillar II.B.

- Activities carried out by multilateral institutions are eligible, regardless of whether the institution has combatting climate change as its main objective or one of its objectives.
- Climate actions in the provider country, or in a non TOSSD recipient, and that convey transnational benefits are also eligible for TOSSD. In particular:
 - Research and knowledge creation on climate change mitigation and adaptation is eligible if it complies with TOSSD eligibility criteria for R&D in general, which aim to ensure that results of the research are available for populations and scientists worldwide.
 - Protection and/or enhancement of greenhouse gas (GHG) sinks and reservoirs (e.g. carbon capture and storage, reforestation) is eligible as it directly contributes to the removal of GHGs from the atmosphere, benefitting all countries of the world.
 - Activities that limit anthropogenic emission of GHGs, including gases regulated by the Montreal protocol, are eligible in principle.

⁴⁴ Non-Exclusive Licence grants to the licensee the right to use the Intellectual Property Rights (IPRs), but on a non-exclusive basis. That means that the licensor can still exploit the same IPRs and he/she can also allow other licensees to exploit the same intellectual property.

Climate adaptation actions in the provider country or in a non TOSSD recipient are generally excluded from TOSSD, given that adaptation is essentially a localised activity. If adaptation activities can be demonstrated to produce benefits to TOSSD recipients, they can be included.

Global Health

Domestic health promotion

Health promotion activities (e.g. promotion of healthy nutrition or physical exercise to prevent non-communicable diseases, promotion of hygiene to prevent communicable diseases) have generally little to no spillover effects. Health promotion activities in provider countries have mainly local benefits and are therefore excluded from TOSSD.

Cross-border support for health promotion is reportable in pillar I. Verify eligibility against general TOSSD eligibility criteria (section 2.2.1).

R&D

R&D on global health issues is eligible for TOSSD if the activities comply with the general criteria for R&D, i.e. that the results of the research are available for populations and scientists worldwide.

R&D on issues and diseases predominant in developing countries, e.g. Ebola, will be classified as pillar II.A, while R&D for other diseases and broader health aspects will be included in pillar II.B. See Box 1 for a non-exhaustive list of diseases prevailing in developing countries.

Vaccines

R&D for vaccine development is eligible for TOSSD if it complies with the general criteria for R&D. Such activities would generally be classified as pillar II.B, unless they are for the development of vaccines to fight diseases with high prevalence in developing countries (see Box 1) and that will be made available to developing countries once developed.

Other vaccine-related activities, e.g. manufacturing in TOSSD recipients, procurement, and technical assistance, will involve a cross-border transfer to TOSSD recipients and are therefore classified as TOSSD pillar I.

Pandemic preparedness, prevention and response, including early detection systems

Pandemic preparedness, prevention and response (PPR) activities, including early detection systems, are eligible for TOSSD as they have a regional/global reach and can avoid negative spillover effects on other countries.

PPR activities are classified as pillar I when they take place in TOSSD recipients, and as pillar II.B when they take place in the provider country or a non-TOSSD recipient, as pandemics have a global reach that affects developing and developed countries alike.

Box 1. Non-exhaustive list of tropical and vector diseases prevailing in developing countries

- Chagas disease
- Envenoming from venomous animal bites
- Fascioliasis
- Hydatidosis/Echinococcosis
- Leishmaniasis
- Leprosy
- Lymphatic filariasis
- Mycetoma
- Onchocerciasis
- Rabies
- Scabies and other ectoparasites
- Schistosomiasis
- Soil-transmitted helminthiasis
- Taenia solium taeniasis/cysticercosis
- Trachoma
- Trypanosomiasis
- Yaws

Note: There is no exhaustive list of tropical diseases. This is an approximation based on WHO and PAHO's list of tropical-cluster diseases and neglected, tropical and vector-borne diseases.

Sources: List of causes and corresponding ICD-10 codes, WHO 2024:

<https://platform.who.int/mortality/about/list-of-causes-and-corresponding-icd-10-codes>

List of Neglected, Tropical and Vector Borne Diseases, PAHO 2024:

<https://www.paho.org/en/topics/neglected-tropical-and-vector-borne-diseases>

International normative instruments

There are two main types of international normative instruments⁴⁵:

- Normative products**, which include treaties, conventions, regulations, regulatory recommendations, joint normative products (between at least two international organisations), and resolutions. These can be either legally binding or not.
- Normative functions**, which include problem identification, policy formulation and development; support to the implementation of agreed normative products, providing leadership and advocating for global norms and standards; shaping research agendas; formulation of standards and methods; data collection; articulating ethical and evidence-based policy options; and providing technical support and building sustainable institutional capacity.

⁴⁵ The breakdown is based on work by the UN Evaluation Group (2013), the World Health Organisation, the OECD (2019 and 2021), Jenks (2017) and Baumann & Haug (2024), all of which recognise the difficulty of establishing a classification for the wide range of existing normative instruments.

The development of international normative instruments is generally included in pillar II, since normative instruments are considered development enablers.

All expenditures for the development of SDG-related (TOSSD-eligible) global normative instruments are reportable under pillar II.B.

Expenditures for the development of regional normative instruments mostly benefitting TOSSD recipients are reportable under pillar II.A. Expenditures for the development of regional normative instruments mostly benefitting non-TOSSD recipients, or TOSSD recipients and non-recipients alike, are reportable under pillar II.B. when they have positive spillover effects on TOSSD recipients.

Technical assistance, capacity building related to, and direct implementation of global and/or regional normative products in TOSSD recipients are reportable in pillar I.

Reportable expenditures include both financial support and in-kind contributions such as secondments. Expenditures on countries' participation in international negotiations on global normative instruments are not reportable as TOSSD.

Peace and Security

General principles and safeguards

Commitment to do no harm: Activities included in TOSSD should be based on the “do no harm” principle, meaning that both the intended and unintended consequences of interventions should be taken into account in the activity design with the aim of ensuring “no harm” to populations. In particular, contributions to one target (e.g. combating crime) should not be *a priori* detrimental to the implementation of other targets (e.g. promotion of the rule of law or accountable and transparent institutions).

Transparency: Activities should be reported with sufficiently detailed descriptions to allow scrutiny, while maintaining some degree of confidentiality in situations where personal safety is plausibly endangered.

Exclusion of lethal equipment: The provision of lethal equipment and support for or participation in kinetic activities are not eligible to TOSSD, with the exception of peacekeeping operations.

Compliance with international conventions and protocols: The presumption is that activities in the area of peace and security reported as TOSSD comply with international human rights law, refugee law, international humanitarian law and the Oslo guidelines.

Compliance with development effectiveness principles: As emphasised in the Preamble, the default assumption is that all support captured in TOSSD complies with development effectiveness principles, in particular ownership of sustainable development priorities by recipient countries and focus on results. It is also assumed that the activity is consistent with anti-corruption conventions and practices.

The eligibility of peace and security activities in TOSSD has no impact on the rules governing eligibility to be reported as ODA.

Review mechanism: The TOSSD governance body will undertake regular reviews of peace and security activities reported in TOSSD in order to examine their alignment with the 2030 Agenda and propose revisions of the eligibility criteria if needed.

Peacekeeping operations

UN peacekeeping operations and other peacekeeping operations mandated or authorised by a UNSC resolution are eligible for TOSSD.

For other peacekeeping operations mandated by non-military regional organisations, a justification should be provided that the mandate is focused on the protection of civilians, not on defeating an enemy. Operations should support the creation of conditions for lasting peace, and not have an explicitly belligerent role and approach. Moreover, they should comply with the three basic principles of UN peacekeeping operations listed below.

- **Consent of the parties:** United Nations peacekeeping operations are deployed with the consent of the main parties to the conflict. This requires a commitment by the parties to a political process and their acceptance of a peacekeeping operation mandated to support that process.
- **Impartiality:** United Nations peacekeeping operations must implement their mandate without favour or prejudice to any party. Impartiality is crucial to maintaining the consent and co-operation of the main parties. Impartiality may be seen as playing a fundamental function in drawing the limits to the use of force and its purpose. Impartiality does not prohibit peacekeepers from using military force, but links and limits the use of force to a political process and the search for a political solution. The logic differs for counterterrorism which requires the identification of an enemy.
- **Non-use of force except in self-defence and defence of the mandate:** A United Nations peacekeeping operation only uses force as a measure of last resort, when other methods of persuasion have been exhausted, and an operation must always exercise restraint when doing so. The ultimate aim of the use of force is to influence and deter spoilers working against the peace process or seeking to harm civilians; and not to seek their military defeat.

Expenditures related to peacekeeping operations should be recorded in pillar II.A, to reflect that the operations, even if located in specific countries, seek to address a threat to “international” peace and security, and hence a regional and global challenge that affects disproportionately developing countries.

Disarmament activities

Disarmament activities are generally eligible to TOSSD, including activities conducted in the context of Disarmament, Demobilisation and Rehabilitation (DDR), Small Arms and Light Weapons (SALW) control, removal of land mines and explosive remnants of war and reduction and elimination of biological, chemical and nuclear weapons.

Law enforcement activities, including the fight against organised crime and terrorism

To be eligible for inclusion in TOSSD, the support to law enforcement agencies to combat organised crime should be guided by the United Nations Convention against Transnational Organised Crime and the three supplementary Protocols on Trafficking in Persons, Smuggling of Migrants and Trafficking of Firearms.

Similarly, to be eligible for inclusion in TOSSD, the support to law enforcement agencies to prevent and combat terrorism should be guided by the United Nations Global Counter-Terrorism Strategy.

Engagement with partner countries' military

Eligible activities include: i) capacity building of partner countries' armed forces to make them accountable and managed under democratic control; ii) training of partner countries' military in delivering any activity that has a development impact, for the benefit of civilians; and iii) delivery of humanitarian assistance by the military.

Any other type of engagement with the military is excluded from TOSSD.

International tribunals

Activities of international tribunals and related organs are eligible to TOSSD. These activities should be reported in pillar II.B, even when related to a tribunal/organ prosecuting crimes perpetrated in specific countries.

Refugees, internally displaced persons, protected persons and support to host communities

TOSSD includes expenses on the **temporary sustenance of refugees in the provider country; financial, material or technical support to refugees, internally displaced persons and their respective host communities in other host countries** as well as **expenditures for promoting their integration in the provider country's economy** (including migrants).

A "refugee" is a person who is outside his/her home country because of a well-founded fear of persecution on account of his/her race, religion, nationality, membership of a particular social group or political opinion. A refugee may also be a person who is seeking asylum having fled a situation of armed conflict, civil war or events seriously disturbing public order. Refugees recognised on a prima facie or group basis are also considered eligible for reporting.

Temporary sustenance includes food, clothing, shelter, training, education, language training, basic health care, psycho-social support, cash to cover subsistence cost and assistance in the asylum procedure. Costs can be included **for the first 12 months** of stay, and also **beyond that period**, to the extent that the individual is not recognised by the competent authorities of the country in which he/she has sought asylum as having the rights and obligations which are attached to the possession of residency or nationality of that country.

Integration expenditures are reportable up to the first 5 years of stay of the refugees, protected persons or migrants. They include expenditures that promote their integration in the economy and culture of the provider country such as language training, vocational training, social protection schemes, employment programmes and awareness on national culture.

TOSSD also includes expenses in support of protected persons in refugee-like situations, stateless persons, internally displaced persons, and host communities of the aforementioned populations incurred by countries that are not signatories of the 1951 Geneva Convention relating to the Status of Refugees. To be eligible in TOSSD such support needs to comply with the principles of: **(i) "non-refoulement"**, meaning that no one shall expel or return ("refouler") a person against his or her will to a territory where he or she fears threats to life or freedom; **(ii) non-discrimination** as to race, religion, country of origin, sex, age, disability, sexuality, membership of a particular social group or

political opinion; and **(iii) non-penalization**, meaning that, subject to specific exceptions, protected persons should not be penalized for their illegal entry or stay.

Expenditures for the temporary sustenance of refugees or protected persons in the provider country and for promoting their integration in the provider country's economy (including migrants) are classified as pillar II.A of TOSSD. In the case of temporary sustenance, use the taxonomy of modalities of co-operation to distinguish between support during the first 12 months and support beyond that period.

Support to refugees, protected persons and their host communities in other host countries, support to refugees and protected persons returning voluntarily to their countries of origin, nationality or last habitual residence as well as support to internally displaced persons and their host communities are classified in TOSSD Pillar I. Use the keyword field to distinguish these three types of support, indicating the country of origin as the recipient, whenever possible.

Definition of key terms

In the context of reporting support to refugees, protected persons, internally displaced persons and host communities, refer to the definitions below. Unless explicitly stated otherwise, the definitions are consistent with standard terminology and internationally agreed upon definitions of the UNHCR⁴⁶. Some definitions have been set for the purpose of development finance tracking, in order to simplify tracking and include all relevant situations in the scope.

- **Asylum seeker:** A general term for any person who is seeking international protection. In some countries, it is used as a legal term referring to a person who has applied for refugee status or a complementary international protection status and has not yet received a final decision on their claim. It can also refer to a person who has not yet submitted an application but may intend to do so, or may be in need of international protection. Not every asylum-seeker will ultimately be recognised as a refugee, but every refugee is initially an asylum seeker. However, an asylum-seeker may not be sent back to their country of origin until their asylum claim has been examined in a fair procedure, and is entitled to certain minimum standards of treatment pending determination of their status.
- **Country of origin:** The country where an asylum-seeker, or refugee comes from and of which they possess nationality. In the case of stateless persons, the country where they have their habitual residence.
- **Deportation:** Coerced physical removal of a person to their country of origin or a third country by the authorities of the host country. Related term removal is sometimes used. A distinction may be made between forced return and deportation insofar as a person may be deported (but not returned) to a country they have never been to before.
- **Durable solutions for IDPs** are achieved when individuals no longer have specific assistance or protection needs linked to their displacement. Durable solutions are the means by which the situation of IDPs can be satisfactorily and permanently resolved through ensuring national protection for their civil, cultural, economic, political and social rights.

⁴⁶ See [UNHCR glossary](#).

- **Host community:** A community that hosts large populations of refugees or internally displaced persons, whether in camps, integrated into households, or independently. For the purpose of TOSSD, the host community may encompass immediate neighbours as well as populations in the municipality and in the wider sub-national region affected by refugee/returnee/IDP presence.
- **Internally displaced person (IDP):** A person who has been forced or obliged to flee from their home or place of habitual residence, in particular as a result of or in order to avoid the effects of armed conflicts, situations of generalised violence, violations of human rights or natural or human-made disasters, and who has not crossed an internationally recognised State border.
- **Refugee:** For the purpose of tracking support for refugee situations in TOSSD, the term includes persons falling under the definition below, and persons in refugee-like situations, including persons benefiting from “temporary protection” measures, and refugees under UNRWA mandate.

A “refugee” is any person who meets the eligibility criteria under an applicable refugee definition, as provided for in international or regional refugee instruments, under UNHCR’s mandate, or in national legislation, including prima facie recognised refugees. Under international law and UNHCR’s mandate, refugees are persons outside their countries of origin who are in need of international protection because of feared persecution, or a serious threat to their life, physical integrity or freedom in their country of origin as a result of persecution, armed conflict, violence or serious public disorder. Under international law, a person is considered a refugee as soon as they meet the relevant criteria, whether or not they have been formally recognised as a refugee. A person does not become a refugee because of recognition, but rather is recognised because they are a refugee.

- **Refugee host country:** The country in which a non-national stays or resides, whether legally or irregularly.
- **Refugee returnee:** A former refugee who has returned from a host country to their country of origin or former habitual residence, spontaneously or in an organised fashion, with the intention of remaining there permanently and who is yet to be fully integrated. Returnees include those returning as part of the operationalisation of the cessation clauses in the 1951 Convention and regional equivalents.
- **Stateless person:** A person who is not considered as a national by any State under the operation of its law, either because they never had a nationality, or because they lost it without acquiring a new one.
- **Voluntary repatriation and refugee return:** The free and informed return of refugees to their country of origin in safety and dignity. Voluntary repatriation may be organised (i.e. when it takes place under the auspices of the concerned States and/or UNHCR) or spontaneous (i.e. when refugees repatriate by their own means with little or no direct involvement from government authorities or UNHCR).

ANNEX F. Methods and supplementary data on resources mobilised

Figure 8: Presentation of the OECD and MDB methodologies for reporting on resources mobilised

| Leveraging instrument | OECD Methodology | MDB Methodology ⁴⁷ |
|---|---|--|
| Guarantee | 100% of the face value of the transaction being guaranteed. | For commercial risk guarantee, the difference between the face value of the guaranteed transaction and the guarantor's exposure value in case of default is reported as mobilised. For non-commercial risk guarantee, 100% of the face value of the transaction guaranteed is reported as mobilised. |
| Syndicated loans | Arranger reports 50% of syndicated private finance. Official lenders in the syndication report the remaining 50%, volume pro-rata. In the case of private arrangers, the funds mobilised are reported by official lenders pro-rata. | All private finance in the syndication is reported by the arranger. <i>[In the case of private arrangers, unclear how this should be reported in the MDB approach].</i> |
| Shares in collective investment vehicles (CIVs) Direct investment in companies (DIC) Project finance special purpose vehicles (SPVs) | 50% of the private investment is reported by official actors in the riskiest investment tranche of the vehicle. The remaining 50% is reported by all official actors in vehicle, volume pro-rata. Private finance mobilised in a CIV, company or SPV which is also part of a syndication or covered by a guarantee scheme should not be included in the calculation as it is already captured by the methodologies above. <i>NB: The OECD methodologies for shares in CIVs, DIC and project finance SPV are very similar. They have been merged and simplified for TOSSD purposes.</i> | Following guidance on indirect mobilisation*, all private finance mobilised through CIVs is reported by investing MDBs, volume pro-rata, irrespective of the risk taken. <i>[* Regarding shares in collective investment vehicles and investments in companies, publicly available guidance only relates private indirect mobilisation. Guidance is not provided on the basis of individual leveraging mechanisms.]</i> |
| Credit lines | The official provider of the credit line reports the additional funds invested by the recipient of the credit line (usually a local finance institution) and, if requested by the credit line, co-investments, on a revolving basis if applicable, by end-borrowers (MSMEs). | Credit line providers report the funds added by credit line users (local finance institutions). Funds invested by end-borrowers are not considered mobilised. |
| Grants & loans in simple co-financing arrangements | Providers report the private co-financing, pro-rata to their financial share (provided, as for any other leveraging instrument, that a causal link can be demonstrated - e.g. in the project documentation, the financial agreement). | Following guidance on indirect mobilisation, providers report the private co-financing, pro-rata to their financial share. |

⁴⁷ The description of the MDB methodologies in the table is based on information in the *Joint MDB reporting on private investment mobilization: methodology reference guide* available at: <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/495061492543870701/joint-mdb-reporting-on-private-investment-mobilization-methodology-reference-guide>

Figure 9. Supplementary data on mobilisation (collected for checking purposes only)

| Reporting Items | Clarifications |
|--|--|
| Supplementary data on mobilisation | |
| S1. Methodology applied | Indicate the methodology applied for reporting amounts mobilised: 1=OECD; 2=MDB-direct mobilisation; 3=MDB-indirect mobilisation |
| S2. Total official investment | Report the total amount invested by all official providers (including the reporting institution). This field is applicable to all leveraging mechanisms. For guarantees, use the field to report the sum of all official guarantors' exposure. |
| S3. Total private investment | Report the total private investment mobilised, before calculation of the share attributed to the reporting institution. This field is applicable to all leveraging mechanisms. For credit lines, use the field to report private finance mobilised at the level of the local financial institution (top-up funds). |
| S4. Type of arranger | This field is only applicable to syndications. Report "1" if the arranger of the syndication is a public entity, "2" if private. |
| S5. Number of official investors in riskiest tranche | This field is only applicable to shares in CIVs, direct investment in companies and project finance SPVs. Report the number of official actors (incl. the reporting institution, if relevant) investing in the riskiest tranche. |
| S6. Number of official investors in mezzanine/senior tranche | This field is only applicable to shares in CIVs, direct investment in companies and project finance SPVs. Report the number of official investors (incl. the reporting institution, if relevant) in the mezzanine/senior tranches. |
| S7. Revolving factor | This field is only applicable to credit lines. Report the value of a revolving factor, if relevant. |
| S8. Total amount of end borrowers' equity | This field is only applicable to credit lines. Report the value of the end-borrowers' equity investment, as required by the credit line contract (if any). |
| S9. Project finance flag | Report "1" if the activity is part of a broader project finance scheme. This field is applicable to guarantees, syndicated loans and direct investment in project finance SPVs. |

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

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

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

ANNEX H. Definitions of statistical quality dimensions

The following definitions are taken from the UN Statistics Quality Assurance Framework⁴⁸:

Relevance

“The relevance of a statistical output is the degree to which the data serve to address the purposes for which they are sought by users.”

Accuracy

“The accuracy of a statistical output is the degree to which the data correctly estimate or describe the quantities or characteristics they are designed to measure.”

Reliability

“Reliability is the closeness of the initially released values of a statistical output to the values that are subsequently released for the same reference period.”

Coherence

“The coherence of a statistical output reflects the degree to which it is logically connected and mutually consistent with other statistical outputs”.

Coherence includes four sub-dimensions: coherence within a dataset, coherence across datasets, coherence over time and coherence across countries.

Timeliness

“The timeliness of a statistical output is the length of time between its availability and the event or phenomenon it describes.”

Punctuality

“An output is punctual if it is disseminated in accordance with the schedule.”

Accessibility

“The accessibility of a statistical output reflects how readily the data can be discovered, located and accessed from within the Agency data holdings.”

Interpretability

“The interpretability (sometimes called clarity) of a statistical output reflects the ease with which users can understand and properly use the data.”

Sound methods

“Sound methods refers to the use of international standards and best practices through all stages of a statistical process from identification of requirements, through design, data collection, processing, analysis, dissemination, and evaluation.”

Cost-efficiency

“The cost-efficiency with which statistical outputs are produced as a measure of the costs incurred and resources expended relative to the benefits of the products.”

⁴⁸ <https://unstats.un.org/unsd/statcom/48th-session/documents/BG-4j-QAF-E.pdf>

ANNEX I. Guidance on reporting South-South co-operation

Reporting on South-South Cooperation (SSC) is included in TOSSD and embedded in the main text of the Reporting Instructions. This Annex relates specifically to the pilot on the conceptual framework on SSC described below.

Following a decision at the UN Statistical Commission in March 2022⁴⁹, the OECD and UNCTAD are co-custodians of indicator 17.3.1 for which TOSSD serves as a data source. The decision welcomed a conceptual framework on South-South co-operation (SSC) developed by a subgroup on SSC of the Working Group on the Measurement of Development Support⁵⁰. This conceptual framework will allow reporting by SSC providers on indicator 17.3.1. The conceptual framework is subject to pilot testing, conducted by UNCTAD in coordination with the OECD. The TOSSD methodology can be used to support the pilot exercise. This Annex provides guidance to SSC providers that wish to use their TOSSD reporting to support the pilot exercise.

The conceptual framework on SSC allows quantification of SSC both in its financial and non-financial dimensions from the perspective of developing countries. The framework presents three sets of quantifiable items that can be independently measured and reported:

- Group A: Financial modalities of South-South co-operation (reported directly through monetisation)
- Group B: Non-financial modalities of South-South co-operation (including items that may be monetised)
- Group C: Non-financial modalities of South-South co-operation (same items as in Group B, subject to quantification by non-monetised methods).

This guidance includes two tables, one related to activities under Group A (financial modalities of SSC) and another to Groups B and C (non-financial modalities of SSC). **Quantitative, non-monetary information on SSC activities under group C can be reported in field 29. SSC-specific information.** All activities (financial and non-financial modalities) should be reported using the code **FC01. South-South co-operation in field 17. Framework of collaboration.**

For the purpose of this pilot exercise, a number of SSC-specific codes and keywords⁵¹ has been added to TOSSD taxonomies, as indicated in the tables below.

⁴⁹ See the draft decisions approved: <https://unstats.un.org/unsd/statcom/53rd-session/resources/Annex%20III%20-%20Draft%20decisions.pdf>. At the time of writing only the draft decision document was available.

⁵⁰ <https://unstats.un.org/sdgs/iaeg-sdgs/working-group-on-measurement-of-development-support/>

⁵¹ The International Forum on TOSSD will discuss in due course if these codes and keywords should be applicable to data reported by all TOSSD providers.

Group A. Financial Modalities of South-South co-operation

| Group A: Financial modalities of South-South co-operation (to be reported directly through monetisation): | | How to report to TOSSD? |
|---|---|--|
| A1. Loans | | Financial instrument 421. Standard loan. |
| A2. Concessional (grant element) in credit operations between developing countries | | Only concessional loans should be included. Concessional = 1. Financial instrument 421. Standard loan. Grant element to be included in field 29. SSC-specific information. |
| A3 Interest-free loans | | Financial instrument 421. Standard loan. SSC-Concessional = 2. |
| A.4 Non-refundable grants | A.4.1. developmental purposes | Financial instrument 110. Standard grant. Countries reporting using CRS purpose codes (sectors) can select codes starting with 1-6 to indicate developmental purposes. Countries using the ISIC classification need to use SSC-keyword #development. |
| | A.4.2. humanitarian purposes | Financial instrument 110. Standard grant. Countries reporting using CRS purpose codes (sectors) can select codes starting with 7 to indicate humanitarian purposes. Countries using the ISIC classification need to use SSC-keyword #humanitarian. |
| A.5 Contributions to International Organizations, Development Banks and Funds | A.5.1. Regular contributions to international organisations | SSC-modality B02a Assessed contributions to multilateral institutions Financial instrument 110. Standard grant. |
| | A.5.2. Voluntary contributions (excluding self-benefit) | Depending on whether the contribution is core or earmarked, use the SSC-modalities B02b Voluntary core contributions to multilateral institutions or B03 Contributions to specific-purpose programmes and funds managed by implementing partners (excluding self-benefit). Financial instrument 110. Standard grant. |

| Group A: Financial modalities of South-South co-operation (to be reported directly through monetisation): | | How to report to TOSSD? |
|---|---|--|
| | A.5.3: Capital paid-in to IFI and Regional/Multilateral Funds | SSC-modality B02a Assessed contributions to multilateral institutions Financial instrument 110. Standard grant or 421. Standard loan. Use the channel code corresponding to the IFI or Multilateral Development Bank and indicate the name in case the organisation does not have a channel code in the TOSSD code list. |
| A.6 Direct cash transfers under social development public programmes in partner countries (approved by the partner country concerned) | | SSC-modality L01. Direct cash transfers under social development public programs in partner countries. |

Groups B and C. Non-financial modalities of SSC (monetised by some providers)

| Groups B and C: Non-Financial modalities of South-South co-operation (monetised by some countries): | | How to report to TOSSD ⁵² ? |
|---|---|--|
| B.1 Infrastructure projects | | Use SSC-keyword #infrastructure . SSC-modality J01. In-kind donations . |
| B.2 Goods and materials | | Countries reporting using CRS purpose codes (sectors) can use codes starting with 1-6 to indicate developmental purposes. Countries using the ISIC classification need to use SSC-keyword #development . SSC-modality J01. In-kind donations . |
| B. 3 Scholarships | | Use modality E01. Scholarships/training in the provider country . |
| B.4 Humanitarian assistance (between developing countries) | B.4.1. Donations of food, medicine, medical supplies and or other materials | Countries reporting using CRS purpose codes (sectors) can use codes starting with 7 to indicate humanitarian purposes. Countries using the ISIC classification need to use SSC-keyword #humanitarian . SSC-modality J01. In-kind donations . |
| | B.4.2 Assistance to refugees | For assistance in the provider country , use modalities I01 (for temporary assistance within the first 12 months), I02 (temporary assistance after 12 months) and I05 (integration costs). If you cannot distinguish between assistance during the first 12 months, report all the costs under I02. CRS purpose code starting with 930 or ISIC code 8423 Public order and safety . Financial instrument 2100 direct provider spending . If assistance in developing countries (different from the provider country) use keyword #refugees_hostcommunities . If assistance to support voluntary refugee repatriation and/or reintegration in the country of origin, use keyword #voluntaryrefugeereturn_reintegration . Select sector code and modalities depending on the nature of intervention. |

⁵² Quantitative, non-monetary information on SSC activities under group C can be reported in field **29. SSC-specific information**.

| Groups B and C: Non-Financial modalities of South-South co-operation (monetised by some countries): | | How to report to TOSSD ⁵² ? |
|---|---|--|
| | B.4.3. Dispatch of humanitarian missions: health professionals; first-aid workers; teachers | Countries reporting using CRS purpose codes (sectors) can use codes starting with 7 to indicate humanitarian purposes. Countries using ISIC classification need to use SSC-keyword #humanitarian . Use modalities under D technical co-operation . Financial instrument 2100 Direct provider spending . |
| B.5 Training | | Use SSC-modality D021 Training . |
| B.6 Participation in Peacekeeping Operations | | Countries reporting using CRS purpose codes (sectors) can use code 15230 Participation in international peacekeeping operations . Countries using ISIC classification need to use SSC-keyword #peacekeeping . For troops from the provider country, use modalities under D Technical co-operation . Use the channel code of the peacekeeping operation if it has a separate channel code. Otherwise, indicate the channel name. |
| B.7 Technical cooperation | B.7.1. Experts - technical hours / opportunity costs | Use SSC-modality D011 In-kind technical co-operation. Experts' costs . Financial instrument 2100 Direct provider spending . |
| | B.7.2. Per Diems, daily allowances, and airfares | Use SSC-modality D012 In-kind technical co-operation experts. Travel-related costs . Financial instrument 2100 Direct provider spending . |
| | B.7.3. Services; materials; equipment; supplies | Use SSC-modality D013. In-kind technical co-operation. Services, materials, equipment and supplies . Financial instrument 2100 Direct provider spending . |
| B.8 Volunteers | | Use SSC-modalities under D01 in-technical co-operation (D012 for travel-related costs and D013 for supplies). Use SSC-keyword field #volunteers . Financial instrument 2100 Direct provider spending . |
| B.9 Joint Research | B.9.1. Scientific-related infrastructure (labs, equipment, supplies) | Use SSC-modality K011. Scientific-related infrastructure . Use financial instrument 2100 Direct provider spending . |

Groups B and C: Non-Financial modalities of South-South co-operation (monetised by some countries):

How to report to TOSSD⁵²?

B.9.2. Research personnel - working hours/opportunity costs

Use SSC-modality **K012. Research personnel.**
Use financial instrument **2100 Direct provider spending.**

B.10
Administrative/Operational/Management/Coordination associated with the provision of SSC

Use **modality G01 Administrative costs not included elsewhere.**
Use **financial instrument 2100 Direct provider spending.**