

LESSONS LEARNT FROM THE 2019 TOTAL OFFICIAL SUPPORT FOR SUSTAINABLE DEVELOPMENT (TOSSD) DATA SURVEY

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Abstract

Total official support for sustainable development (TOSSD) is a new international statistical measure that provides a complete picture of all official resources and private finance mobilised by official interventions in support of sustainable development and the SDGs. It consists of two pillars: cross-border resources to developing countries (pillar I) and support to international public goods and global challenges (pillar II). To test the TOSSD concept and operationalise the reporting, a data survey was carried out in 2019 on 2017 resources. This paper analyses the main lessons learnt from the survey with the objective to help further refine the TOSSD Reporting Instructions and data collection process, and provide evidence to the international community about the usefulness, relevance and feasibility of TOSSD as a measurement framework for the SDG era.

TOSSD can respond to developing countries' needs for information on external financing for sustainable development (pillar I), with estimates showing that between 18% and 26% of the volume of resources captured in the survey relate to additional data captured in TOSSD. TOSSD can fill a key information gap on financing for international public goods (IPGs) that support the achievement SDGs (pillar II). The TOSSD framework is appropriate for various providers of financing for sustainable development, including traditional providers, South-South Co-operation providers and multilateral institutions. To enhance the usefulness and relevance of TOSSD, efforts will need to continue to fill the remaining data gaps and enhance data quality.

Abbreviations and acronyms

ASEAN	Association of Southeast Asian Nations
COFIDES	Compañía Española de Financiación del Desarrollo (Spanish Development Finance Institution)
CBT	Climate budget tagging
CEPA	Classification of Environmental Protection Activities
CRS	Creditor Reporting System
CWCC	Chemical Weapons Convention Coalition
DAC	Development Assistance Committee
DTAC	Directorate of Technical Aid Corps of Nigeria
EEZ	Exclusive economic zone
EGNOS	European Geostationary Navigation Overlay Service
EKF	Danmarks Eksportkredit (Denmark Export Credit Agency)
EPEA	Environmental Protection Expenditure Accounts
EU	European Union
GBARD	Government budget allocations for research and development
GERD	Gross domestic expenditure on research and development
GHG	Greenhouse gas
GNSS	Global Navigation Satellite System
H2020	Horizon 2020
IADB	Inter-American Development Bank
IAEG-SDGs	Inter-agency and Expert Group on SDG Indicators
IATI	International Aid Transparency Initiative
IFU	Denmark Industrialization Fund for Developing Countries
IMF	International Monetary Fund
IPEA	Brazilian Institute for Applied Economic Research
IPG	International public good
IsDB	Islamic Development Bank
ITER	International Thermonuclear Experimental Reactor

LOFTA	Law and Trust Fund for Afghanistan
NSO	National statistical office
MIDEPLAN	Costa Rican Ministry of National Planning and Economic Policy
OECD	Organisation for Economic Co-operation and Development
ODA	Official development assistance
OOF	Other official flows
R&D	Research and development
SDGs	Sustainable Development Goals
SEEA	System of Environmental-Economic Accounting
SESRIC	Statistical, Economic and Social Research and Training Centre for Islamic Countries
SSC	South-South Co-operation
STI	Science, technology and innovation
TOSSD	Total official support for sustainable development
UKRI	UK Research and Innovation
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
UNDPO	United Nations Department of Peace Operations
UNFCCC	United Nations Framework Convention on Climate Change
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
WFP	World Food Programme
WHO	World Health Organization
WTO	World Trade Organization

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Executive summary

This paper analyses the main lessons learnt from the first survey on TOSSD carried out in 2019 with the objective to help further refine the TOSSD Reporting Instructions and data collection process, and to provide evidence about the usefulness and possibility to implement TOSSD as a measurement framework for the SDG era. The main findings and recommendations emerging from this study are presented below.

TOSSD can fill key information gaps on the financing of the SDGs, both through cross-border support to developing countries and contributions to international public goods

TOSSD pillar I can respond to developing countries' needs for information on external financing for sustainable development (see Section 3.1). TOSSD has the potential to provide a much higher transparency on external SDG-financing in developing countries (pillar I), with estimates showing that between 18% and 26% of the volume of resources captured represent additional data compared to existing statistics. This greater transparency is provided through greater coverage (e.g. South-South Co-operation, concessional flows not covered in ODA, non-concessional lending), better accuracy (e.g. a more accurate picture on outflows of multilateral institutions funded from their earmarked resources) and less confidentiality (e.g. on private finance mobilised by official interventions).

TOSSD pillar II can fill a key information gap on financing for international public goods (IPGs) that support the SDGs (see Section 3.2). The survey proved that tracking investments in IPGs, both at the domestic and international level, is essential for a “fit-for-purpose” monitoring of SDG-financing. It also showed that TOSSD can inform the international community about investments in IPGs not captured so far, for example in R&D, international norm-setting, climate mitigation in provider countries, etc.

The TOSSD framework is appropriate for various providers of financing for sustainable development (see Section 6). TOSSD is well suited for the reporting of South-South Co-operation (SSC) providers. Costa Rica, Indonesia, Nigeria and Turkey, as well as Brazil that carried out a more targeted test on SDG 13, found the TOSSD reporting feasible. TOSSD better captures all activities of multilateral institutions and is thus well-positioned to communicate their efforts. In the TOSSD system, multilateral institutions report on both their core and non-core resources. In addition, they report both activities supporting developing countries and activities providing IPGs (e.g. global policy and normative work).

To enhance the usefulness and relevance of TOSSD, efforts will need to continue to fill the remaining data gaps and enhance data quality

More efforts will be needed to fill the remaining data gaps on SDG-financing (see Section 4). In terms of external resources to developing countries (pillar I), the next data collection rounds will need to further improve the coverage of SSC providers, risk mitigation instruments, non-concessional lending and activities of multilateral institutions. It will be important to provide a sufficiently good data coverage of

investments in international public goods over the next few years, including with the objective to fully track support to the COVID-19 crisis by 2021.

Although feasible, collecting data on expenditures for international public goods can be challenging (see Section 6.2). The challenges were related to the need to engage with various government administrations beyond those involved in development co-operation and not necessarily familiar with activity-level reporting standards. These challenges could be overcome through strengthened high-level political sponsorship and collaboration with other networks whose data collection processes might be complementary to TOSSD (see Section 6.2.2).

To enhance the usefulness of TOSSD, data quality will need to be improved through the clarification of the Reporting Instructions and the provision of more granular data (see Section 4). Particular attention should be given to improving the level of transparency and granularity of the data, both in pillar I and pillar II. The Task Force should clarify certain methodological questions (e.g. the classification of certain activities directly supporting specific countries and the use of the recipient country field in pillar II). The implementation of the SDG focus field in providers' systems should improve the reporting on this aspect.

The TOSSD Task Force must clarify eligibility issues related to sustainability, in particular environmental sustainability, for TOSSD to provide coherent and comparable data (see Section 5.1). The case-by-case approach can lead to diverging assessments of environmental sustainability among reporters, which can undermine data comparability across providers. The notion of "support" in TOSSD should also be clarified (see Section 5.2).

The survey showed that new reporters might need assistance to report in TOSSD. Although South-South providers found TOSSD reporting feasible, they generally still have to establish new reporting systems and procedures. Capacity building by the Secretariat can greatly facilitate this process.

Key recommendations to the TOSSD Task Force and reporters

- **Increase the number of reporters by stepping up engagement with South-South providers,** in order to fill data gaps on cross-border resource flows to developing countries. The TOSSD Task Force could discuss how members that provide SSC can be supported in this regard.
- In order to fill data gaps on contributions to international public goods (IPGs) and global challenges, it is recommended to:
 - **Adopt an incremental approach for collecting data on contributions to IPGs,** focussing on a limited number of IPG areas in 2020, and
 - **Engage with other networks whose data collection processes might be complementary to TOSSD,** in order to build synergies and avoid any duplication in data collection.
- **Strive to ensure the maximum level of transparency and granularity in the TOSSD data,** in order to best meet the information needs of developing countries and the international community.
- **Consider further operationalising the concept of sustainability in TOSSD.** This will help to produce more coherent and comparable data, therefore increasing the usefulness of TOSSD for developing countries and other stakeholders.
- **Establish a capacity-building mechanism on TOSSD reporting,** in particular to support new reporters, which will help to further improve TOSSD data quality.

1 Introduction

Total official support for sustainable development (TOSSD) is a new international statistical measure that provides a complete picture of all official resources and private finance mobilised by official interventions in support of sustainable development and the SDGs. It consists of two pillars: cross-border resources to developing countries (pillar I) and support to international public goods and global challenges (pillar II).

To test the TOSSD concept and operationalise the reporting, a data survey was carried out in 2019 on 2017 resources. The survey respondents included 43 reporting entities, including both traditional and emerging providers of development co-operation as well as multilateral institutions.

This paper analyses the main lessons learnt from the TOSSD data survey in view of helping to further refine the TOSSD Reporting Instructions and data collection process, and providing evidence to the international community about the usefulness, relevance and feasibility of TOSSD as a measurement framework for the SDG era.

The paper is organised as follows: Section 2 presents the specific objectives and methodology of the study; Section 3 analyses the usefulness of TOSSD as a measurement framework for the SDG era based on the results of the survey; Section 4 looks at data quality issues and provides suggestions for improvements of the information provided through TOSSD, both for recipient countries and the broader international community; Section 5 examines the TOSSD eligibility rules in light of the data reported in the survey; Section 6 discusses the data collection from the different categories of the providers and how this data collection can be improved; and finally, Section 7 makes recommendations to the TOSSD Task Force for adjusting the TOSSD Reporting Instructions and the data collection process.

2 Methodology and definitions used in this study

2.1. Objectives of the study

This study examines the main lessons learnt from the 2019 TOSSD data survey so as to help further refine the TOSSD Reporting Instructions and provide evidence to the international community about the usefulness of TOSSD as a measurement framework for the SDG era. Its specific objectives are to:

- Analyse actual TOSSD figures overall and for specific dimensions, noting that the results are highly dependent on the type and quality of data received through the data survey.
- Learn lessons specifically about activities beyond traditional ODA and those related to pillar II of TOSSD (e.g. orders of magnitude, types of activities), including data quality aspects such as the possibility to identify and remove non-sustainable development finance activities from TOSSD.
- Identify data gaps and provide recommendations as to how to fill the gaps.
- Provide recommendations on whether, and how, the Reporting Instructions might be adjusted.
- Understand if the TOSSD data collection process (timeframe, resources allocated, etc.) and cycle was deemed appropriate and if any capacity building is required in provider countries.

2.2. Methodology

2.2.1. Methodology and definitions used in this study

In order to demonstrate the usefulness of TOSSD for monitoring the financing of the SDGs, an analysis of the data collected during the survey is undertaken to show how TOSSD sheds light on key information so far not captured in a unified international statistical system on financing for sustainable development. In particular, a comparison is made between the resources currently captured in international development finance statistics and total resources and data captured in the TOSSD data survey. The following definitions are used throughout the paper:

Resources currently captured in international development finance statistics: development finance captured in the OECD-DAC Creditor Reporting System (CRS).¹ Other databases on development finance

¹*Creditor Reporting System (CRS)*: the main international statistical framework for collecting data on development finance. It is managed by the OECD DAC Secretariat but collects development finance data beyond the DAC membership, including a number of non-DAC provider countries and multilateral institutions as well as philanthropic organisations.

hosted outside the OECD exist² but the CRS is the only one that provides internationally comparable statistics across a large number of provider countries and multilateral institutions.

Additional resources captured in TOSSD: resources captured for the first time on financing for sustainable development, in comparison to the CRS.

Additional data captured in TOSSD: It includes both data on additional resources captured in TOSSD and additional information on resources that may already be captured in the CRS but for which TOSSD provides more granularity.

In addition, this study refers to a number of concepts and parameters that are defined in the TOSSD methodology (TOSSD Task Force, 2020^[1]). The most important definitions are provided in Box 2.1.

Box 2.1. Definitions and concepts used in the TOSSD methodology

Sustainable development: 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 needs¹. “Sustainable Development” in the TOSSD context is inherently linked to the Sustainable Development Goals as agreed in the 2030 Agenda. Activities recorded as TOSSD support the implementation of the SDGs by generating sustainable economic growth, ensuring social inclusion, without compromising the environment.

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

International public goods (IPGs) are goods which provide benefits that are non-exclusive and available for all to consume at least in two countries.² The term “good” refers to resources, products, services, institutions, policies and conditions.

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

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

Source: TOSSD Task Force (2020), *TOSSD Reporting Instructions*, http://www.oecd.org/dac/tossd/TOSSD%20Reporting%20Instructions_February%202020.pdf.

¹ 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.

² Not all countries have adopted the concept of international public goods

2.3. Limitations

It is important to note the limitations of the data analysis included in this study. The study illustrates the types of analyses that can be carried out with TOSSD data, mainly to show how these can support a better monitoring of the financing of the SDGs, providing preliminary insights when possible. However, given that the survey had been designed to test the TOSSD concept (see Box 2.2 for the specific objectives and

² For example, the Ibero-American General Secretariat collects information on development finance from its members.

methodology of the data survey), the data do not present a balanced picture of actual trends in financing for sustainable development and should not be quoted as such:

- First, given that the objective of this study is to analyse the survey itself, the analysis concerns the data collected through the survey only, i.e. data submitted by the participating providers. No complementary data were used as proxies to fill the data gaps.³
- Second, providers who participated in the survey had often carried out a limited and exploratory exercise and many have indicated that the TOSSD data survey should not be regarded as an indication of the volumes of financing that will be included in their future reporting.
- Third, given that the TOSSD Task Force is still in the process of refining the concept of sustainability, no filter was applied in this regard and the treatment of certain activities covered in the data survey (e.g. non-renewable energy) might change in the future.
- Finally, the TOSSD Reporting Instructions on pillar II did not yet include the Annex E (TOSSD Task Force, 2020_[1]), which provides further clarifications on the eligibility of certain activities.

Therefore, the data analysis contained in this study should not be interpreted as giving precise and definitive conclusions on actual patterns of financing for sustainable development. The volume of TOSSD resources captured through the data survey should also not be compared with the annual volumes of ODA published by the OECD.

³ For example, to build the TOSSD indicator, which was used in the submission of TOSSD to the Inter-agency and Expert Group on SDG Indicators for inclusion in the global indicator framework, data collected through the survey were complemented by data on missing providers from the CRS system, in order to provide a better estimation of future TOSSD resources.

Box 2.2. The TOSSD data survey

Objectives of the data survey

The TOSSD data survey was carried out between April and June 2019 with the objective to test the TOSSD concept and provide evidence on its usefulness for monitoring the financing of the SDGs. The specific objective of data collection on TOSSD pillar I (cross-border flows to developing countries) was to demonstrate how TOSSD can fill key information gaps on external SDG-financing in developing countries. On pillar II (support to international public goods - IPGs), given that at the time of the survey the TOSSD Reporting Instructions (TOSSD Task Force, 2020^[1]) were not yet fully defined, the objective was to collect the widest possible range of activities considered by reporters as contributions to IPGs, in order to feed the work of the Task Force and demonstrate their usefulness for the SDGs.

Participation in the survey

Given the limited time available for the survey, the aim was not to cover all providers of financing for sustainable development but rather to focus on a sample representing different groups of providers. 41 providers participated in the survey, including traditional bilateral providers, South-South Co-operation providers and multilateral institutions. The respondents included both existing reporters to the CRS and additional reporters (see Table 2.1).

Table 2.1. Participation in the TOSSD data survey

Existing reporters			Additional reporters	
24 bilateral reporters		8 multilateral reporters	4 bilateral reporters	5 multilateral and trust fund reporters
Australia	Latvia	EU institutions	Brazil (technical test)	Global Partnership for Education
Belgium	Poland	IADB	Costa Rica	Statistical, Economic and Social Research and Training Centre for Islamic Countries (SESRIC)
Canada	Portugal	IsDB	Indonesia	
Czech Republic	Saudi Arabia	UNDP	Nigeria	
Denmark	Slovak Republic	UNFPA		UN (regular budget)
Estonia	Slovenia	UNRWA		UNCTAD
France	Spain	WFP		UN Multi-partner trust fund office
Greece	Sweden	WHO		
Italy	Switzerland			
Japan	Turkey			
Korea	United Kingdom			
Kuwait	United States			

Data collected in the survey

Data collected in the survey generally refer to 2017 resources with the exception of those reported by Brazil (2016 resources), Canada, Kuwait, Turkey and UNCTAD (2018 resources) as well as the UN regular budget (2020 resources). Data transmission took place using several tools and methods:

- For providers who already report to the CRS, the Secretariat pre-filled the TOSSD form with CRS data. The reporter was asked to validate/revise these data in light of the TOSSD concept (e.g. sustainability) and complement them with additional data not captured in the CRS.
- Other providers reported their activities directly on the TOSSD form.
- A test using IATI data was carried out for one provider (WFP).
- A web-tool was also proposed to report TOSSD activities and used by one provider (Spain).

3 Lessons learnt on the usefulness of TOSSD as a measurement framework for the Sustainable Development Goals (SDG) era

This chapter addresses the first objective of this paper, which is to provide evidence to the international community about the usefulness of TOSSD as a measurement framework for the SDG era. Based on the results of the TOSSD data survey, it analyses how TOSSD can fill key data gaps on financing for sustainable development and respond to the information needs of both developing countries and the broader international community.

The data survey showed that TOSSD can:

- Respond to developing countries' needs for information on external financing for sustainable development.
- Fill a critical information gap on financing for International Public Goods (IPGs).

3.1. TOSSD responds to developing countries' needs for information on external financing for sustainable development (pillar I)

3.1.1. *TOSSD has the potential to provide a much higher transparency of external SDG-financing in developing countries*

USD 120 billion of cross-border financing for sustainable development in recipient countries was captured in the survey, of which **USD 21 billion (18% of the total) relate to the additional data** (see left chart in Figure 3.1). If only providers who were able to collect and report additional data are taken into account, the share increases to more than a quarter of the total amount (see right chart in Figure 3.1). These additional data covered around 6 000 new projects. This shows the potential of TOSSD to provide a more comprehensive picture of external financing for sustainable development in recipient countries. As noted above (Section 2.3), due to the test nature of the survey, these figures should be interpreted with caution as they underestimate the additional resources captured in TOSSD.

Figure 3.1. Existing and additional data on SDG-financing in recipient countries, TOSSD pillar I (Disbursements, USD billion)



Source: TOSSD Task Force Secretariat (2019), TOSSD data survey.

A more detailed analysis of the survey data shows that the greater transparency on external financing in recipient countries provided by TOSSD consists of more comprehensive coverage, better accuracy, and less confidentiality:

- TOSSD captures activities that support sustainable development but are not covered in ODA, and for some, are only partially reported in the CRS. These activities represent large volumes of financing.
- TOSSD provides more accurate data on the activities carried out by multilateral institutions in recipient countries, because the information on activities funded through their non-core resources (earmarked funding) are reported directly by them.
- The survey helped to reach greater transparency on some activities so far classified as confidential.

These three aspects are developed in more detail below.

TOSSD offers a broader picture of external financing for sustainable development in recipient countries than the CRS and ODA statistics.

The survey confirmed the importance of non-concessional resources for SDG-financing and that the reporting on them in the CRS is largely incomplete. Beyond what is currently captured in the CRS, USD 9.6 billion of additional non-concessional flows to recipient countries were captured (see Figure 3.2) with USD 5.1 billion in the form of project financing through loans and USD 4.5 billion in the form of officially-supported export credits⁴.

The survey also showed that **concessional resources not tracked in international development finance statistics can represent significant amounts and that TOSSD can shed light on key characteristics of certain activities not captured today.** Additional concessional resources not captured today (a total of USD 848 million reported in the survey) include:

⁴ TOSSD includes officially supported export credits extended in association with development finance or explicitly designed to contribute to sustainable development objectives. Additional officially-supported export credits collected in the TOSSD data survey amounted to USD 582 million in the form of loans and USD 3 992 million in the form of guarantees. The most targeted sectors were energy (USD 981 million), health (USD 284 million) and agriculture (USD 203 million). USD 2 681 million were unallocated by sector.

- Non ODA-eligible concessional financing by OECD DAC members and non-DAC reporters to the CRS: a large part of these resources, USD 597 million (see Figure 3.2) supported peace and security activities contributing to the SDGs, e.g. combating transnational organised crime, violent extremism, human smuggling or cybercrime. Other additional grants reported by these providers amounted to USD 264 million and supported activities in the areas of research, border management, migration and fisheries. These expenditures are not eligible to ODA, even if concessional, because their main objective is not the economic development and welfare of the recipient country. However, in TOSSD they are considered as part of the broader financing for sustainable development since they contribute to the SDGs (e.g. SDG 16).
- Concessional support by South-South Co-operation (SSC) providers that do not report on ODA: the survey tested data collection from a small number of these providers (see section 6.1). Still, the data from Brazil, Costa Rica, Indonesia and Nigeria confirmed the importance of tracking SSC in order to provide a comprehensive view of external resources to developing countries. Recognising that not all SSC providers are comfortable with measuring their co-operation in financial terms (Beshherati and MacFeely, 2019^[2]), it is worth stressing that, in addition to financial information, the survey shed light on some key qualitative aspects of SSC, such as the sharing of successful experiences and best practices (e.g. tourism sustainability by Costa Rica, maritime and fisheries activities by Indonesia, or urban development and management by Brazil). Moreover, the support provided by South-South providers is not limited to SSC and concessional financing. For example, Turkey provided USD 300 million of non-concessional loans in 2017, on which the data survey provided additional details. Other SSC providers not included in the data survey are also known to extend non-concessional financing (e.g. the People's Republic of China).
- Concessional support by multilateral institutions not captured in the CRS, in particular the United Nations Conference on Trade and Development (UNCTAD) and the Statistical, Economic and Social Research and Training Centre for Islamic Countries (SESRIC): this support amounted to USD 18.9 million and focussed on capacity-building in key SDG sectors such as trade policy, trade facilitation, business facilitation, statistical capacity building and debt management.

Figure 3.2. Additional data reported in TOSSD pillar I by type of resources

Disbursements, USD million



Note: the small blue rectangle at the bottom right-hand corner refers to equity (USD 64 million).

Source: TOSSD Task Force Secretariat (2019), TOSSD data survey.

A large part of the additional data on concessional resources reported in the survey do not correspond to additional activities not tracked in ODA but rather to a better tracking, in the TOSSD system, of activities channelled through multilateral institutions.

TOSSD provides a more accurate picture of the activities carried out by multilateral institutions

In TOSSD, multilateral institutions have a greater role in reporting the resources that are channelled through them; this has proven to be key for providing more accuracy and transparency on actual resources transferred to recipient countries and the nature of the activities supported. In the CRS, multilateral institutions report only on their core resources given that earmarked contributions, including contributions to trust funds, are reported by provider countries. However, provider countries have often a more limited view on the final use of these funds. In TOSSD, multilateral institutions report on all the activities they undertake, both from their core and non-core (i.e. earmarked) resources. Earmarked activities reported by multilateral institutions which currently report to the CRS amounted to USD 10.5 billion (see Figure 3.2). These activities were captured in a much more transparent way in the TOSSD data survey with activity-level information provided directly by the implementing institution (see the example of Afghanistan in Section 3.1.2).

The survey helped reaching more on transparency on types of activities so far classified as confidential

The data survey allowed to provide a higher level of transparency on private finance mobilised by official interventions and on officially-supported export credits. In the CRS system, the rules of disclosure for private finance mobilised are linked to the activity mobilising the private finance. If the private finance is mobilised through ODA, then the corresponding private flow needs to be disclosed at activity-level. For private finance mobilised through other official flows, the corresponding data are published following the rules of disclosure applicable to these flows, i.e. aggregates by sector category within a recipient from each donor should combine at least three activities.

In their responses to the TOSSD data survey, a few countries stated that they agree to disseminate activity-level data on their amounts mobilised by other official flows, as well as on their export credit activities, through the TOSSD visualisation tool: Denmark for amounts mobilised by IFU and export credits by EKF, France for amounts mobilised by Proparco, Spain for amounts mobilised by Cofides and Sweden for amounts mobilised by SwedFund. At the time of sensitive discussions around the disclosure of such data, it demonstrates the feasibility and willingness for some countries and institutions to provide full transparency in this field. The fact that some countries take the lead and agree on a dissemination at activity level is positive as it sets a precedent that may encourage others to follow suit.

3.1.2. Country case studies: Indonesia and Afghanistan

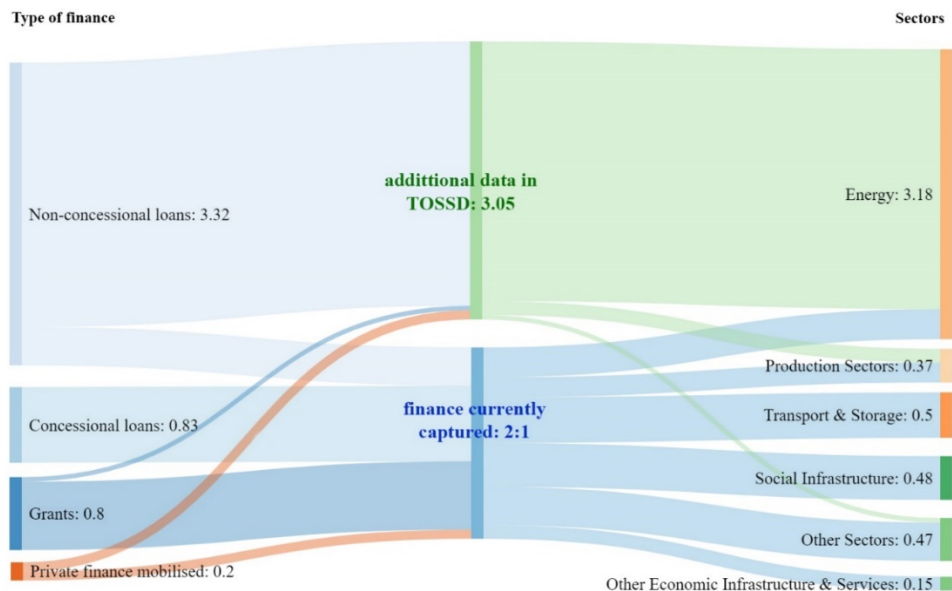
TOSSD provides a better understanding of external financing for SDG 7 in Indonesia, in particular by better capturing non-concessional lending.

In Indonesia, TOSSD provides much more comprehensive data on external SDG-financing, in particular in the energy sector. USD 5 billion of official financing from external providers and USD 0.2 billion of private finance mobilised by these providers in Indonesia were collected in the survey. Only 40% (USD 2.1 billion) of this finance is currently captured in international development finance statistics (see Figure 3.3). The remaining 60% (USD 3.1 billion) mainly relates to non-concessional loans. Only a very small part of non-concessional loans, 13% (USD 421 million), is currently tracked, the remaining 87% (2.9 billion) are additional resources captured in the TOSSD data survey. When looking at the financing across

sectors and SDGs, Figure 3.3 shows that out of the USD 3.18 billion that targeted the energy sector (SDG 7), 90% was related to additional resources not captured in international development finance statistics.

Figure 3.3. TOSSD resources to Indonesia by type of finance and sector

Disbursements, USD billion



Source: TOSSD Task Force Secretariat (2019), TOSSD data survey.

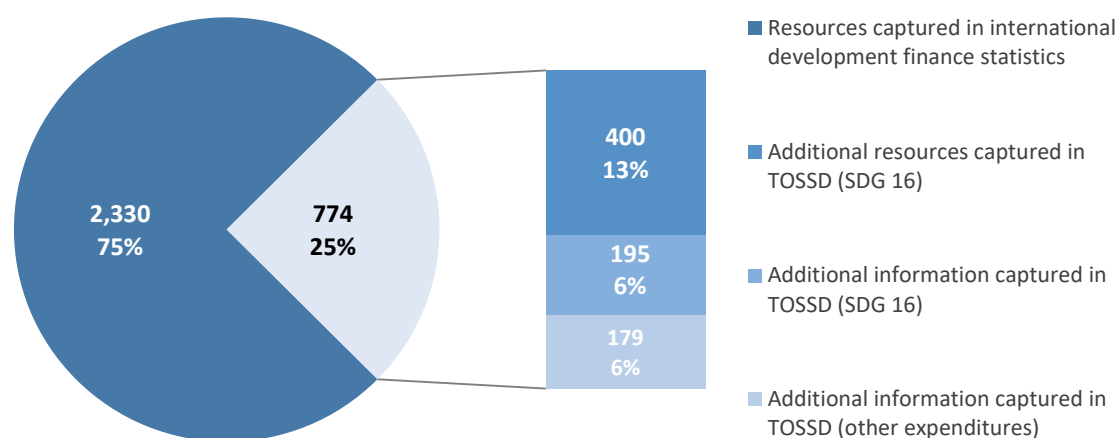
By better capturing multilateral activities and contributions to peace and security, TOSSD can provide additional data on financing for SDG 16 in Afghanistan

The survey showed that TOSSD can provide a picture of external public financing in Afghanistan that is both more comprehensive and more accurate. Out of the USD 3.1 billion that were collected, 25% (774 million) corresponded to additional data captured in TOSSD compared to what currently exist in international statistics (see Figure 3.4). 13% (USD 400 million) corresponded to additional resources currently not tracked in international statistics, and 12% (USD 374 million) corresponded to resources currently captured but for which TOSSD provides more accurate information. The better information is enabled by the fact that multilateral institutions are reporting on their non-core (earmarked) resources for the first time in TOSSD, while in the ODA system these resources are reported by provider countries.⁵

⁵ The main objective of the ODA system is to measure donor effort. Therefore, non-core (earmarked) contributions to multilateral institutions are considered as bilateral flows and credited to the provider country. In the TOSSD system, the main objective is to provide more comprehensive and granular information to recipient countries. Therefore, it is the multilateral institution, which often has better information on the actual use of the funds that reports the activity.

Figure 3.4. TOSSD flows to Afghanistan

Disbursements, USD million



TOSSD Task Force Secretariat (2019), TOSSD data survey.

As shown in Figure 3.4, **most of the additional data targeted SDG 16 on “peace, justice and strong institutions”**, which reflects the fact that conflict and governance are among the primary obstacles to sustainable development in Afghanistan.⁶ Examples of additional activities currently not captured include support for stabilisation and security sector reform. As regards the additional information, the survey captured more detailed information on the activities supported by UNDP, in particular through its Law and Trust Fund for Afghanistan (LOTFA), which supports the Afghan Ministry of Interior and the police. In the CRS system, these resources are reported by provider countries at a less granular level (e.g. a contribution reported by Finland as “Support to Afghanistan through UNDP/ Law and Order Trust Fund”). In TOSSD, UNDP reports the individual activities that are actually supported in Afghanistan by LOFTA, e.g. “support to payroll management”, “police community partnership system”, “internal control and accountability”, etc. This will help the recipient country precisely identify the nature of the activities and where the money flows (e.g. to which recipient country institution it is channelled).

3.2. TOSSD can fill a key information gap on financing for international public goods that support the achievement of the SDGs (pillar II)

In addition to tracking cross-border resource flows to developing countries (pillar I), TOSSD aims at capturing investments in international public goods that support the achievement of the SDGs (pillar II). In TOSSD, only IPGs that benefit TOSSD-eligible countries are covered, including:

⁶ The Global Peace Index 2020 ranks Afghanistan as the least peaceful country in the world for the second year in a row (see <http://visionofhumanity.org/indexes/global-peace-index/>).

- Activities of multilateral institutions, global or regional, that promote international co-operation for sustainable development (e.g. norm-setting, international oversight, etc.).
- Certain expenditures incurred by providers in their own countries or in non TOSSD-eligible countries, e.g. R&D and support to refugees. In TOSSD, all countries can in principle be providers of IPGs.

3.2.1. TOSSD can inform the international community about investments in international public goods that are important for the achievement of the SDGs

Data collected through the TOSSD data survey give first insights to financing for international public goods that support the achievement of the SDGs (TOSSD pillar II). Figure 3.5 shows that USD 80 billion of such resources were reported, with an estimated USD 27.3 billion supporting activities at the global and regional levels,⁷ USD 31.4 billion supporting domestic activities,^{8,9} and USD 575 million supporting activities implemented in third countries.¹⁰ These expenditures contribute to a number of SDGs and targets: SDG 4 on education for student costs in provider countries; SDG 13 on climate action for climate mitigation; SDG target 10.7 on the facilitation of orderly, safe, regular and responsible migration and mobility of people for refugee costs; SDG 17 on global partnerships and means of implementation for administration costs of international aid; several SDGs on climate, biodiversity and poverty for global observation systems; etc.

TOSSD pillar II allows the presentation of certain domestic expenses by providers as contributions to IPGs rather than as direct support to developing countries (see Figure 3.5). This is the novelty of TOSSD in comparison with ODA where some of these expenditures, such as support to refugees in provider countries or costs for administering development co-operation programmes, are shown as support to developing countries, which has been questioned by a number of these countries. Additional expenditures for IPGs not captured so far are discussed below.

TOSSD provides a framework to recognise and track the contributions of multilateral institutions to international public goods, both at the regional and global level. Examples of these contributions collected in the survey include normative and research activities of the WHO to address “infectious and non-infectious diseases that can threaten global health security” (a global public good),¹¹ support provided by UNCTAD to the ASEAN for the preparation of the ASEAN Investment Reports (a regional public good),

⁷ It is currently not possible to precisely identify the activities that are carried out at the global and regional levels (norm-setting, policy co-ordination, etc.). The activities reported by provider countries and channelled through multilateral institutions can correspond to both activities that will ultimately take place in developing countries and activities that will take place in these institutions. In addition, some regional and global programmes reported by multilateral institutions are included in Pillar II whereas they actually give rise to activities implemented in developing countries. Therefore, the figure provided is a rough estimate, based on a light investigation of the data.

⁸ It is currently not possible to precisely identify the activities carried out within provider countries. Projects reported by provider countries in pillar II and channelled through the provider government, the private sector in provider country, provider country-based NGOs and universities or research institutes might actually correspond to projects that will ultimately take place in developing countries or third countries. Therefore, the figure provided is a rough estimate, based on a light investigation of the data.

⁹ In Pillar II, activities supported by the European Union are treated as domestic activities.

¹⁰ TOSSD pillar II covers mainly resources invested at the domestic and international (regional and global) levels, but it also includes some activities supported by providers in other countries which are not eligible recipients in TOSSD Pillar I.

¹¹ See for example the WHO Infectious Hazards Management (IHM) Programme <https://www.afro.who.int/about-us/programmes-clusters/IHM>

the UNCTAD Investment Gateway System, an electronic information system that supports investment promotion in developing countries (an international public good), or UNDP's work to strengthen the capability in the League of Arab States Secretariat and its member States to provide early warning and effective responses to regional crises (a regional public good).

In addition, provider countries reported USD 26.7 billion of core contributions to multilateral institutions that do not yet report on their outflows. For conceptual consistency purposes, they are shown separately in pillar II (see Section 4.2.2). The classification of these resources will improve as the number of multilateral institutions reporting to TOSSD increases.

Figure 3.5. Official financing for international public goods and global challenges, TOSSD pillar II

Disbursements, USD million

Domestic activities		31.4		Core contributions		26.7		Global and regional activities			21.7												
Climate mitigation		6.8		Admin costs		6.6		Other global and regional activities					9.8										
In-donor refugee costs		6.3		Other domestic activities (oversight and management of development programmes, development awareness, etc.)		4.9										Research & Development		2.5		Health		3.3	
Student costs		1.8		Global positioning systems & satellites		1.8		Debt relief		0.6		Peace and security		3.2		Environment		1.8		Intern. NGOs		0.8	
Core contributions to multilateral institutions not yet reporting in TOSSD						26.7						0.6											

Note: The yellow rectangle refers to activities in third countries which are not in the list of TOSSD recipients (USD 0.6 billion).

Source: TOSSD Task Force Secretariat (2019), TOSSD data survey.

It is important to note that these estimates as well as the amounts shown in Figure 3.5 are only provided for illustration purposes and should not be regarded as an accurate and reliable reflection of actual financing patterns. In particular, the relative importance of global and regional activities on the one hand, and domestic activities on the other, is not based on the actual volume of financing, due to the low data coverage of domestic expenditures (see Section 6.2). Looking only at the additional expenditures reported in pillar II, as opposed to total expenditures, gives a better idea on where the transparency potential of TOSSD is expected to be the highest (see Figure 3.6)

The TOSSD survey allowed to capture exploratory data on expenditures for international public goods and global challenges not captured so far. As shown in Figure 3.6 USD 19.4 billion of additional expenditures for IPGs were captured in the data survey, with USD 12.3 billion (64%) corresponding to domestic expenditures and USD 6.5 billion (28%) corresponding to expenditures at the global or regional levels. All these expenditures support activities that are not eligible to ODA and not captured in the CRS:

- Additional domestic expenditures on IPGs supported activities such as climate mitigation, R&D, and global positioning systems and satellites (see Section 6.2).

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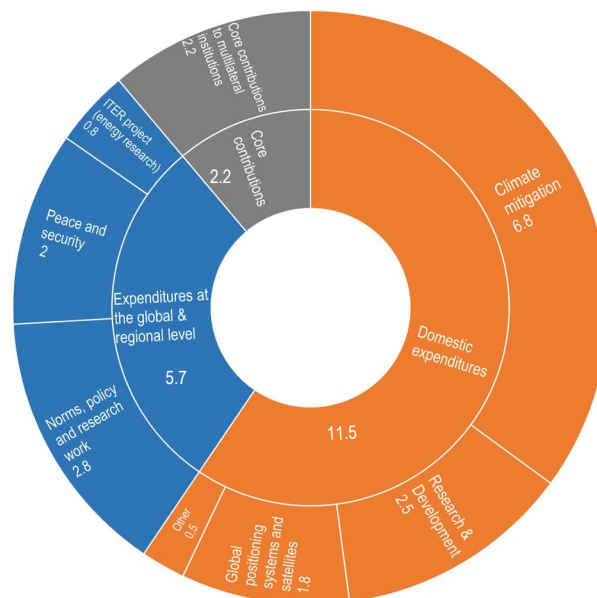
FROM THE 2019 TOTAL OFFICIAL SUPPORT FOR SUSTAINABLE DEVELOPMENT (TOSSD) DATA SURVEY © OECD 2020

- Additional expenditures at the global and regional levels supported activities related to norm-setting, policy and research by multilateral institutions,¹² international peace and security, or ITER, an international energy research project (see Section 3.2.2).
- Examples of normative, policy and research work include research carried out by the IADB on global issues such as climate change, activities of policy organs of the United Nations Environment Programme, and work of the United Nations on statistics or on strengthening the law of the sea. Additional expenditures that contribute to peace and security supported activities related to international peace operations, combating people smuggling (e.g. through support to the Bali Process¹³) or the elimination of chemical weapons (e.g. through support to the Chemical Weapons Convention Coalition¹⁴).

Table A.1 in the annex provides more examples of individual additional activities reported in pillar II. All these expenditures were so far never captured in a unified international statistical system on financing for sustainable development.

Figure 3.6. Additional official financing for international public goods captured in the TOSSD survey

Disbursements, USD billion



Source: TOSSD Task Force Secretariat (2019), TOSSD data survey.

¹² Normative, policy and research expenditures are based on preliminary reporting by only seven multilateral institutions (IADB, the Multi-partner trust fund office, SESRIC, the UN Secretariat, UNDP, UNCTAD, and the WHO). The volume of these expenditures captured in TOSSD is therefore expected to significantly increase in the future.

¹³ The Bali Process is a forum for policy dialogue, information sharing and practical co-operation to help the Asia-Pacific region address the challenges related to people smuggling, trafficking in persons and related transnational crime. For more information, see <https://www.baliprocess.net/>.

¹⁴ The Chemical Weapons Convention Coalition (CWCC) is an independent, international body whose mission is to support the aims of the Chemical Weapons Convention (CWC) and to supplement the efforts of the member states of the Organisation for the Prohibition of Chemical Weapons (OPCW), with focused civil society action aimed at achieving full membership of the CWC, the safe and timely elimination of all chemical weapons, preventing the misuse of chemicals for hostile purposes, and promoting their peaceful use. For more information, see <http://www.cwccoalition.org/>.

USD 2.2 billion of additional core contributions to multilateral institutions were also collected. They included institutions only partly covered in international development finance statistics (e.g. UN peace missions, the International Atomic Energy Agency or the World Trade Organization) but also institutions not covered in development finance statistics given their global mandate (e.g. International Civil Aviation Organization, the Permanent Court of Arbitration or the Rotterdam Convention). Table A.1 in the annex provides examples of additional core contributions to multilateral institutions reported in pillar II.

3.2.2. Tracking investments in international public goods is essential for monitoring the financing of the SDGs

One of the core features of the SDGs is their universality. Many goals aim to provide IPGs that set the regional (regional public goods) and global (global public goods) conditions for achieving sustainable development (e.g. climate stability, fight against communicable diseases, macroeconomic stability). No sustainable development will be possible without these IPGs, including in developing countries. That is why in addition to tracking cross-border resource flows to developing countries in pillar I, TOSSD aims at capturing in pillar II contributions to IPGs through domestic spending and international co-operation. However, TOSSD excludes those IPGs that benefit developed countries only, for example EU norm-setting or the North American Aerospace Defense Command, a bi-national organisation created by the United States and Canada to carry out aerospace warning, aerospace control and maritime warning.

Domestic spending on IPGs is key for global sustainable development: the example of climate change

Estimates from the survey show that the bulk of climate change mitigation activities in Indonesia are funded through its national budget. Figure 3.7 shows the breakdown of public spending on climate change mitigation (SDG 13¹⁵) in Indonesia between domestic spending through the State budget and external support provided by other countries. With USD 6.4 billion in 2017, domestic spending represents 86% of the total, demonstrating the usefulness of tracking these expenditures. It is important to note that while external official financing directly targeted at climate mitigation projects is not covered in the Indonesian national budget, the latter may include budget support provided by other countries or institutions.¹⁶ Therefore, there could be issues of double counting between pillar I and pillar II resources. The Task Force will need to discuss and solve these issues, although on the basis of existing data on budget support, in most recipient countries the volumes are marginal (see Section 5.4).

The data survey showed that TOSSD data on domestic spending for IPGs can be useful for monitoring the financing of the SDGs, in particular through:

- **Ensuring that the financial monitoring framework is “fit for purpose”:** for the global monitoring of actions to fight climate change (SDG 13), it is clear that limiting the scope of the financial monitoring to cross-border financing to developing countries provides a largely incomplete picture. Figure 3.7 shows that in the case of climate mitigation, most of the financing of activities in a given country originates from domestic sources. Indeed, achieving SDG 13 will largely depend on efforts undertaken in countries that are the largest GHG emitters, which are all advanced and emerging economies that have the capacity to make significant contributions domestically. While progress on GHG emission reductions is today well

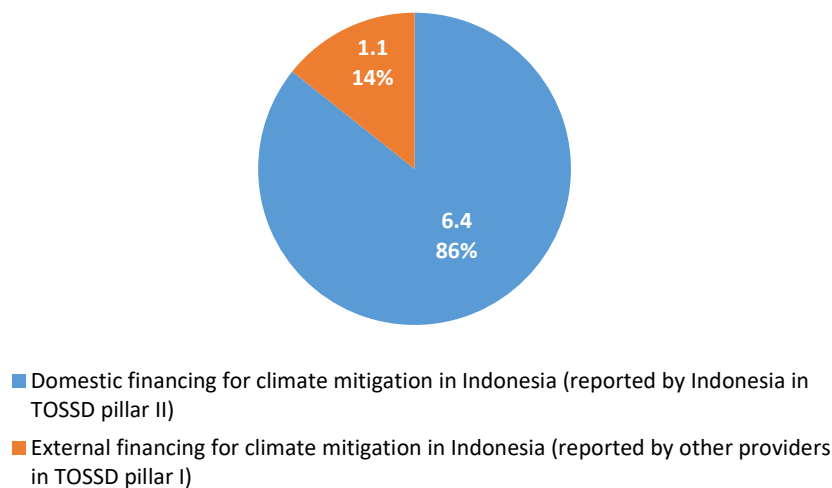
¹⁵ “Take urgent action to combat climate change and its impacts”.

¹⁶ CRS data for Indonesia in 2017 show USD 676 million of general budget support, in the form of non-concessional loans, from the Asian Development Bank. However, some of the programmes reported seem to rather correspond to sector-specific budget support (e.g. “integrated participatory development and management of irrigation programme”).

tracked,¹⁷ these efforts should also be tracked in terms of public spending in order to have an informed discussion on the allocation of global resources for climate action.

- **Monitoring national policy coherence for global sustainable development:** domestic actions and policies can have positive or negative transboundary effects towards developing countries. This is particularly the case for climate change. Therefore, it is important to track to what extent public spending is aligned with global sustainable development objectives. For the international community, TOSSD pillar II can support a more coherent and integrated implementation of the SDGs. For Indonesia, TOSSD pillar II data can be used to show the Indonesian and international public how its national policies are aligned with its international commitments.¹⁸ For other developing countries, in particular those that are most vulnerable to climate change, having data on public investments for climate mitigation made abroad can provide important information on their sustainable development prospects.

Figure 3.7. Contributions to global challenges: domestic and external resources for climate change mitigation activities in Indonesia, SDG 13 (Disbursements, USD billion)



Source: TOSSD Task Force Secretariat (2019), TOSSD data survey, and (OECD, 2020^[3]). Creditor Reporting System, <https://stats.oecd.org/Index.aspx?DataSetCode=crs1>

It is important to emphasise that TOSSD aims to complement and not substitute reporting on climate actions to UNFCCC or other relevant organisations. The UNFCCC is mandated to monitor one of the key targets of SDG 13, the commitment undertaken by developed countries to jointly mobilise “USD 100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions”.¹⁹ The objective of TOSSD is rather to support greater transparency of

¹⁷ See for example the “Emissions Gap Report 2019” produced by the United Nations Environment Programme (UNEP): <https://www.unenvironment.org/resources/emissions-gap-report-2019>

¹⁸ According to its 2016 Nationally Determined Contribution (NDC), Indonesia voluntarily committed to reduce alone 29% of its GHG emissions by 2030, and up to 41% reduction with international support through finance, technology transfer and development and capacity building.

¹⁹ The international community has recognised, through the principle of “common but differentiated responsibilities and respective capabilities”, stated in the UNFCCC, that not all States have an equal responsibility in climate change. Those that have more responsibility and capacity should support the others.

climate-related activities, and wherever possible use secondary data already collected by other organisations (see Section 6.2).

The survey also showed that much more can be done in terms of collecting data on other domestic expenditures for IPGs, for example on health research (SDG 3). The Covid-19 pandemic that hit the world in 2020 reminded the international community of the global nature of infectious diseases, and shed light on the importance of supporting health as a global public good, including through investments in medical R&D, most of which takes place domestically. The TOSSD data survey did not allow to collect substantial information in this area, but it will be important to cover these activities, that are essential for achieving SDG 3 on healthy lives and well-being, in the next TOSSD data collection rounds.

TOSSD can incentivise and provide useful information on international co-operation for sustainable development: the example of the ITER project

A key characteristic of many global public goods and SDGs is that international co-operation is needed for their effective provision (e.g. stable climate, global health).²⁰

TOSSD can help track and incentivise international co-operation for sustainable development. One of the projects reported to the survey – ITER – is emblematic of this international co-operation. ITER is an intergovernmental²¹ research and engineering project aimed at proving the “feasibility of nuclear fusion as a large-scale and carbon-free source of energy based on the same principle that powers our Sun and stars”.²² In addition to the absence of greenhouse gases, advantages of nuclear fusion include the absence of long-lasting radioactivity, nearly unlimited availability, and limited risk of proliferation.²³ Should ITER succeed in making the demonstration that nuclear fusion is scientifically and technologically feasible, it will provide a major contribution to global sustainable development. A notable feature of the ITER project is that it mobilises both advanced and emerging economies to co-operate on producing a particular GPG; members of ITER are China, the European Union (EU), India, Japan, Korea, Russia and the United States.²⁴

The EU reported a USD 809 million grant contributed to the ITER project in 2017. The EU is the largest contributor to ITER, providing for 45% of the construction costs, 80% of which is funded from the EU budget and 20% by France as the ITER host country. The other ITER members’ share is around 9% each.²⁵ An important characteristic of the ITER project is that most of the support provided is in-kind, with “nine-tenths of contributions [that will be] delivered to the ITER Organization in the form of completed components,

²⁰ If one country wishes to modify the provision level of these GPGs it needs the co-operation of other countries.

²¹ The ITER Organisation is an intergovernmental organisation that was created by an international agreement signed in 2006, and formally established on 24 October 2007 after its ratification by all Parties. It is hosted in Saint-Paul-lès-Durance (France). See <https://www.iter.org/org>.

²² For more information, see <https://www.iter.org/proj/inafewlines#3>.

²³ For more information, see the ITER project [webpage](#).

²⁴ [Australia](#) and [Kazakhstan](#) have also signed technical co-operation agreements, as non-members, with the ITER Organisation.

²⁵ This cost distribution will change in the operation phase, with Europe providing 34%. For more information on the European contributions see “The Communications from the Commissions to the European Parliament and the Council; the EU Contribution to a reformed ITER project”. See https://ec.europa.eu/energy/sites/ener/files/documents/eu_contribution_to_a_reformed_iter_project_en.pdf

systems or buildings". Each member has created a domestic agency responsible for procurement to ITER.²⁶

Beyond the specific case of energy research, international co-operation for sustainable development can also be important in other areas, as demonstrated in 2020 by the COVID-19 pandemic. Several initiatives to promote international collaboration in response to the COVID-19 crisis were launched, most notably the Coronavirus Global Response Initiative.²⁷ The survey showed that TOSSD can help tracking these important collaborative projects that are essential for sustainable development.

²⁶ See <https://www.iter.org/proj/Countries>

²⁷ See https://global-response.europa.eu/index_en

4 Lessons learnt on data quality and data coverage

The previous chapter showed that TOSSD has the potential to meet the information needs of developing countries and the international community on the financing of sustainable development. This chapter looks at how this potential can be fulfilled. It examines in particular the main lessons learnt from the survey regarding the coverage and quality of data provided by TOSSD. Section 4.1 focuses on pillar I and Section 4.2 on pillar II. Lessons learnt from the data collection process are discussed in Chapter 6.

In order to provide a more comprehensive picture of the financing of sustainable development, efforts to fill data gaps will need to be pursued and strengthened. There is room for improving the granularity and transparency of TOSSD data, as well as clarifying the delineation between pillar I and pillar II.

4.1. Lessons learnt on data quality and data coverage in pillar I

4.1.1. *More efforts will be needed to fulfil the potential of TOSSD to provide a full picture of external public resources in developing countries*

The data survey was an important step to test the scope for improving the data coverage of all types of external official flows in developing countries. One of the key objectives of TOSSD is to capture South-South efforts alongside traditional development finance to offer a global picture of the support provided to developing countries. Four additional South-South Co-operation providers (Brazil, Costa Rica, Indonesia and Nigeria) reported cross-border resources in the survey. The data survey also included cross-border financing provided by four additional multilateral and trust fund reporters (Global Partnership for Education, SESRIC, UNCTAD, UN multi-partner trust fund office).²⁸

However, in order to achieve a better data coverage, more data on SSC will need to be collected. First, more SSC providers will need to be included in future TOSSD data collection rounds with a special focus on major providers (e.g. China, India, South Africa and Latin American countries). Second, some who have reported have room for improving the coverage and quality of their data (see section 6.1). The TOSSD Task Force could discuss how members that provide South-South Co-operation can be supported in this regard. In addition, it should establish a strategy for and assist the TOSSD Task Force Secretariat in approaching SSC providers that are not members of the Task Force. The creation of the UN IAEG-SDGs working group to develop a measure of development support in view of its integration in the SDG indicators framework seems to offer some opportunities in this regard.²⁹

²⁸ Data was also collected from the UN regular budget but it falls entirely under TOSSD pillar II.

²⁹ In June 2019, the TOSSD Task Force submitted a proposal for including TOSSD as a new indicator in the global framework of SDG indicators (under target 17.3) to the Inter Agency Expert Group on SDG Indicators (IAEG-SDGs). The IAEG-SDGs tentatively agreed to finalise the TOSSD methodology with a view to including it as a new indicator in the SDG indicator framework in 2022. The UN Statistical Commission in March 2020 mandated the creation of a

More data could also be collected on activities of multilateral institutions in developing countries. Multilateral institutions were covered only to a limited extent in the survey (see Section 6.3). Given the volume of resources they deploy in developing countries, their participation in the next data collection rounds should increase. In particular, the activities of multilateral institutions active in the field of peace and security could be better reflected in the future (see Section 6.3).

A better data coverage could also be achieved for traditional providers. The reporting on pillar I activities was relatively easy for traditional providers, as a significant part of their cross-border support is already reported in the CRS (see Section Box 2.2). However, there is room for improving the coverage of certain types of resources they provide to developing countries. For example, additional non-concessional lending and risk-mitigation instruments were reported by a limited number of them.

4.1.2. The Task Force should clarify the classification of certain activities directly supporting specific countries

Certain activities were classified in pillar II while they correspond more to support provided to specific countries:

- Debt relief operations: these activities were included in pillar II at the time of the survey because the Task Force had not yet discussed their treatment.³⁰ Debt relief operations are actual support provided to specific countries and are considered as cross-border flows in the Balance of Payments. They either give fiscal space to the recipient country or make the debt amount available in cash for development or investment projects (e.g. through debt swap agreements). The Indonesia (Delalande et al., forthcoming^[4]) and Costa Rica (Berbegal-Ibanez et al., 2019^[5]) pilot studies confirmed that debt relief operations are considered as a real support from the perspective of the recipient country.
- Capacity building in the provider countries and multilateral organisations: certain expert costs in provider countries related to trainings, meetings and workshops with representatives from TOSSD-eligible countries were reported in pillar II. Many of these activities, which can also take place at the level of multilateral institutions, were reported with individual country recipients. Although they take place in the provider country, according to the TOSSD Reporting Instructions (TOSSD Task Force, 2020^[1]), it is the resources (including non-monetary resources) that need to cross borders. Knowledge and skills acquired by the representatives of TOSSD-eligible countries are considered as resources in TOSSD. However, in the case of activities involving multiple countries, the Task Force should clarify the classification of these activities by recipient country.

4.1.3. Particular attention should be given to improving the level of transparency and granularity of the data

In order to meet recipient countries' information needs, TOSSD data should be the most transparent and granular possible. It is key for planning and policy purposes to be able to precisely identify the nature of the activities and where the money flows. Therefore the following transparency aspects could be improved:

working group under the IAEG-SDGs to finalise the work of developing a measure of development support. The group is comprised of countries from all regions, including representatives of the TOSSD Task Force, and is supported by the UN Statistics Division, the UNDESA Financing for Sustainable Development Office, UNCTAD and the OECD.

³⁰ At the 10th meeting of the TOSSD Task Force in February 2020 in South Africa, members discussed a [proposal to include debt relief in pillar I](#) and called for collecting views from developing countries on the matter (see [Action Points](#)).

- The concessionality field could be better informed. As stressed in several pilot studies carried out so far (e.g. Nigeria³¹, Indonesia³²), the distinction between concessional and non-concessional loans is key for recipient countries. From the recipient perspective, although there is a recognition that all types of resources are needed, not all of them are considered equal in terms of support. ODA statistics provide information on the concessionality, but they reflect DAC members' definition of donor effort. Recipient countries generally use the IMF definition of concessionality, also used in TOSSD, hence the need to properly inform this field.
- Resources transferred: some activities, in particular on technical co-operation from Nigeria, were reported without any disbursement or commitment information. It should be noted that for a number of SSC providers, South-South Co-operation should not necessarily be monetised (Besharati and MacFeely, 2019^[2]), as this would risk giving more importance to the financial value of the contribution and minimise the actual worth of the knowledge and expertise transferred. Although, the qualitative data on technical co-operation (sector, recipient country, description, etc.) are a key element of TOSSD, the amount of resources transferred is also an important information for the recipient of these resources, in particular in a statistical framework that aims at measuring the financing of the SDGs. The TOSSD framework provides a methodology for valuing technical co-operation in a comparable manner across countries.
- Activity-level data: to be able to track the flow of resources, the data need to be reported at activity-level with sufficient information:
 - A significant part of TOSSD resources in pillar I were reported at aggregate-level. For example, although the survey allowed to reach a higher transparency on officially-supported export credits, some providers reported them at aggregate level.³³ It will be important that TOSSD is able to provide these data disaggregated by individual country and activity.
 - Activities with little information: to be easily tracked the activities reported need to include key identification data, in particular a project number, a description and a channel name. Many activities are reported without this key information. Providers should work to improve this reporting.
 - Dissemination of activity-level data: due to confidentiality issues, private finance mobilised often falls under strict non-disclosure agreements and cannot be published at activity-level.
- SDG focus field: given the limited time available for the data survey, the SDG focus field was generally informed based on a mapping between purpose codes and SDGs, which has a number of limitations (see Section 4.3). A more detailed screening of the SDG focus will be important for improving the TOSSD measurement.

4.2. Lessons learnt on data quality and coverage in pillar II

4.2.1. *The actual test for the data coverage and quality in pillar II will be the data collection over the next few years*

In the next few years, a key test for TOSSD pillar II will be to provide a sufficiently good data coverage and granularity of investments in international public goods (IPGs), although the data

³¹Delalande et al., Nigeria's perspective on total official support for sustainable development (TOSSD), OECD Development Co-operation Working Papers, 2018, OECD Publishing, Paris, <https://dx.doi.org/10.1787/619cb021-en>

³² "Indonesia's perspective on total official support for sustainable development (TOSSD)" (forthcoming).

³³ These export credits were reported in sectors such as energy or health.

collection in 2020 will probably be constrained by the global health situation. Collecting data on investments in IPGs is a new exercise for reporters, including traditional providers, and the survey served largely as an exploratory exercise in this regard (the Reporting Instructions on pillar II were limited at the time of the survey). The objective of the survey in pillar II was more to provide examples of expenditures potentially qualifying as IPGs rather than to comprehensively measure these investments. To provide a good data coverage in future data collection rounds, efforts should be undertaken at two levels:

- Domestic activities: In 2020, TOSSD should aim at collecting data from a greater number of providers on more IPGs and broader set of global challenges. For example, the coverage of R&D expenditures could be much larger. As a test, the EU reported some aggregate programmes that aim at supporting sustainable development. Canada reported several R&D expenditures at activity-level.
- Activities carried out at the regional and global levels: The TOSSD data allowed to make significant progress in collecting data from international organisations. For example, data at programme level from the UN regular budget were used to populate the TOSSD database. TOSSD will need to continue improving the coverage of these institutions to offer a more comprehensive picture of global normative, policy and research work. The core contributions to multilateral institutions reported by provider countries are instructive to estimate the amounts spent by these institutions but they are not informative in terms of actual activities implemented, which is key in TOSSD.

The analysis of pillar II data from the survey is also constrained by the fact that it was decided to include in pillar II by default multi-country programmes reported as regional or global activities as well as core contributions to multilateral institutions. The decision taken in the survey was driven by the objective of improving the quality of the data available to developing countries in pillar I, but pursuing the same approach going forward would undermine the consistency and coherence of pillar II data. In addition, a better categorisation of multi-country programmes and core contributions to multilateral institutions could be achieved without altering the quality of the information available to recipient countries. This issue is addressed in the next section as it relates to qualitative data reported in TOSSD.

4.2.2. Better qualitative information can facilitate the analysis of pillar II data

The analysis of pillar II data from the survey was faced with three main challenges:

- Inclusion of activities which do not necessarily correspond to IPGs, in particular multi-country programmes and core contributions to multilateral institutions.
- Inability to track the location of the activities.
- A limited level of transparency and granularity.

Better categorising multi-country programmes and core contributions to multilateral institutions

A better classification of multi-country programmes in the two pillars of TOSSD can improve the data coverage in each of the TOSSD pillars and facilitate data analysis. Given the limited time available for the survey, it was decided to include by default all regional and global activities in Pillar II, in particular for the data transferred by the Secretariat from the CRS system to the TOSSD form (see Box 2.2). The reason for this was to avoid including in pillar I activities which do not involve any transfer to developing countries. However, many of the regional and global activities are actually multi-country programmes (with cross-border flows to several countries) and do not necessarily correspond to the conceptual scope of pillar II – contributions to IPGs and global challenges – which can undermine the consistency and coherence of pillar II data. In the 2020 data collection round, reporters are requested to inform manually the TOSSD pillar field for regional programmes instead of including them by default in

pillar II. This is indeed important in order to have a coherent and consistent delineation between pillar I and pillar II activities. In addition, reporters should, to the extent possible, try to identify and include in pillar I multi-regional programmes (reported with the recipient code “developing countries, unspecified - 998”) that will lead to activities in recipient countries. The classification of these activities in pillar I would not alter the information available to recipient countries given that it will not appear as a transfer to individual recipients.

Core contributions to multilateral organisations should be presented separately in pillar II. As an interim solution, and to keep track of the entire scope of financing for sustainable development, pillar II includes also by default all core contributions to multilateral institutions which do not yet report on their outflows. However, according to the definition of TOSSD pillar II, only regional and global activities implemented in multilateral institutions are covered (e.g. norm setting). It is important to distinguish these activities (genuine pillar II data) from core contributions (proxy data) to avoid misleading analysis. TOSSD should therefore allow for a modality that separately identifies the core contributions.

Better tracking the location: domestic activities, activities in third countries or activities at the global or regional level.

Tracking of the location of the activities in pillar II could provide useful information to the international community for monitoring the financing of the SDGs. First, in order to have an informed and evidence-based discussion on the allocation of resources for sustainable development, it is important to know where these resources are spent. In addition, the identification of domestic spending, which is currently not possible, can help assessing policy coherence of national policies with global sustainable development goals, an important factor for sustainable development in developing countries. How does the international community co-operate to provide international public goods? It is also not possible to precisely answer this question today as there is no way to identify all these activities (norm-setting, research, policy co-ordination, etc.).

The difficulty of identifying the location of the action is due to limitations in the modalities classification. Certain modalities correspond by definition to activities in the provider country (refugee costs in the provider country, student costs, and administrative costs). Identifying the other domestic activities reported in pillar II (e.g. R&D, climate mitigation) was not possible at the time of the survey,³⁴ however this was solved by the creation of a new modality “expenditures in the provider country not included elsewhere” that was agreed by the Task Force at its 10th meeting.³⁵ However, two questions are raised for the proper functioning of this modality:

- Overlap between modalities: to be effective in identifying domestic activities, this modality should be prioritised over other possibly overlapping modalities such as project-type interventions or technical co-operation.
- Treatment of activities reported through the CRS system and transferred in TOSSD (see Box 2.2): In the CRS system, the modality “expenditures in the provider country not included elsewhere” does not exist, so all activities carried out in provider countries cannot be identified. Moreover, many activities reported in the CRS through the modalities “project-type interventions” or “technical assistance” can correspond to activities carried out in the provider country, or in third countries or at the level of multilateral institutions. To minimise the administrative burden of reporting differently in the two systems, the CRS modalities could be aligned with TOSSD.

³⁴ Unless through manual investigation of the data.

³⁵ See the issues paper “[Complementing the TOSSD classifications](#)” discussed by the TOSSD Task Force at its 10th meeting, as well as the meeting [Action Points](#).

The modality “expenditures in the provider country not included elsewhere” should also be extended to multilateral institutions in order to track activities that are implemented at the regional/global level. However, an additional difficulty comes from the data reported by provider countries, which include financing channelled through multilateral institutions which do not report to TOSSD, including through core contributions, contributions to trust funds and earmarked projects. As discussed in the previous section, the core contributions should be presented separately. Contributions to trust funds provide limited information on the actual activities ultimately supported as there is no information on the outflows from these funds. As regards earmarked projects, they can correspond either to activities in the multilateral institution or activities in third countries, including TOSSD-eligible countries. It is currently not possible to differentiate between these categories when the activity is coded against a regional or global recipient code.

Further clarifications are needed on the use of the recipient country field in pillar II

The recipient country coding raises several issues in TOSSD pillar II:

- Given the scope of pillar II and the inclusion of many activities that have the characteristics of global public goods, it might conceptually be not appropriate to code these global activities with developing countries as recipients. For example, activities related to global norm-setting or domestic climate mitigation are not aimed at specifically supporting developing countries but rather global sustainable development and should therefore be coded with a “global code”.
- Another issue that was raised during the data survey is how to code activities that support the provision of international public goods in non-TOSSD eligible countries (e.g. support by the EU to biodiversity or the protection of marine areas in the Bahamas)? What code should be used in the recipient country field? The one of the non-TOSSD eligible country (in this case the Bahamas)? A new code for activities with global benefits?

The Task Force should clarify these issues. It might be appropriate to create a new code for global public good activities which do not have any specific recipient. Regarding global public good activities taking place in non-TOSSD eligible countries, two options could be explored, a code for the recipient country, which would provide an additional information on the location of the activity, or the use of a global code.

Aiming at more transparent and granular data in pillar II

A specific focus will need to be placed on ensuring sufficient transparency and granularity of pillar II data. Given that the Reporting Instructions on pillar II were not yet fully defined at the time of the survey, some expenditures were reported at aggregate-level (programme level). These data were very useful as they allowed a preliminary estimation of the impact of including certain types of activities in TOSSD pillar II. However, in order to verify compliance with the TOSSD eligibility rules and provide useful data, it is key that pillar II data are also provided at the most granular level possible. For activities carried out at the global or regional level, the level of granularity will largely depend on whether outflows are collected from the multilateral institution or not. As regards domestic spending, granularity will be easier in some areas (e.g. R&D grants provided through calls for projects) than others (e.g. climate mitigation or R&D funds provided through direct budget allocations). (See Section 6.2.).

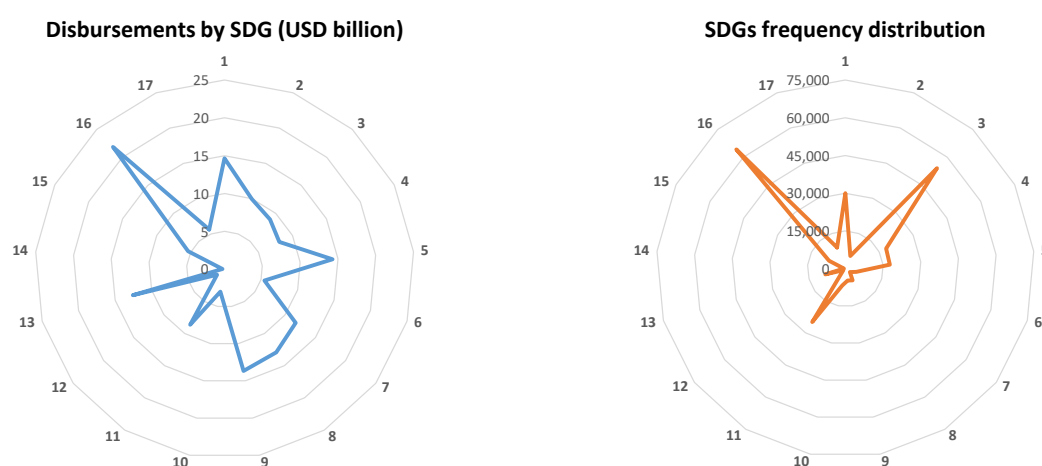
TOSSD would also fill a key information gap to recipient countries if it would provide activity-level data on international peace operations. As shown by a team of World Bank and UN experts in their publication on public finance and the security sector (Harborne, Dorotinsky and Bisca, 2017, p. 12^[6]), providing granular information on countries’ receipts from peacekeeping operations could support a more sound public expenditure management, particularly in low-income countries. For the purpose of the TOSSD survey, data on providers’ contributions to the UN peacekeeping budget were used as proxies. Initial consultations with the UN Secretariat indicate that the United Nations Department of Peace Operations (UNDPO) should be able to provide expenditure data for future TOSSD data collection, which

could allow to have more granular data on these operations. The Secretariat will continue discussing and offering support to UNDPO to see how to facilitate this process.

4.3. The implementation of the SDG focus in providers' systems should improve the reporting on this field

Figure 4.1 shows that the most targeted SDG in pillar I was SDG 16, which received USD 22 billion out of the USD 120 billion collected in pillar I. SDG 16 was also the most frequently coded goal against TOSSD activities. The presentation of the survey results showed that caution should be taken when presenting the breakdown of TOSSD resources by SDGs. Given that one activity can target several SDGs³⁶ and that no contribution shares are provided for the different Goals, the same activity can be counted as fully contributing to several SDGs. Therefore, any presentation of breakdowns by SDGs should make sure that they are not interpreted as adding up to the total of TOSSD resources.

Figure 4.1. TOSSD flows by SDG and frequency distribution of SDGs in pillar I



Source: TOSSD Task Force Secretariat (2019), TOSSD data survey.

Given the limited time available for the data survey, most respondents already reporting to the CRS informed the SDG focus field based on a mapping between purpose codes and SDGs that had been developed by Canada. Many of these respondents checked the application of the mapping, made corrections where appropriate, and also made some proposals for adjusting the mapping. For “new” TOSSD activities, respondents completed the SDG focus field either at target or goal level. The mapping was very useful at a test stage where the objective was to collect and process a large volume of data in a limited period of time. However, it is important to note that the analysis of the data survey is biased by the use of this mapping. For example:

- Debt relief operations were mapped against SDG target 8.5³⁷ whereas SDG target 17.4 seems more appropriate:

³⁶ Given the cross-cutting nature of many activities and the interlinkages between the SDGs, the Task Force agreed on the possibility of multiple SDG coding for a TOSSD activity.

³⁷ SDG target 8.5 states: “by 2030 achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.”

- “Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress.”
- The mapping of activities unallocated by sector against SDG target 1.a created a bias towards this goal. This is particularly the case for core contributions to multilateral institutions, which are in principle reported as unallocated by sector. Given the very large volume of these resources (USD 34.7 billion collected in the survey), they created a significant bias towards SDG 1 in pillar II. Two options could be considered to reduce this bias:
 - Given that core contributions will often have a cross sectoral nature and that they can be considered as strengthening global partnerships for sustainable development, they could be included under SDG 17, pending the reporting on the outflows from the recipient organisation. This would avoid creating a bias towards more sectoral or action-oriented SDGs.
 - A second option could be to assign SDGs to each of these organisations based on their main field of activity and use this SDG on their core contributions pending data collection on their outflows.

While not recommended, should the mapping continue to be used by some reporters, for example on historical projects started before any SDG screening, the above adjustments would be required. For new or redirected projects that are specifically designed to support certain SDGs, a more detailed SDG coding will be important in order to improve the TOSSD measurement. A better SDG screening should be facilitated by the progressive implementation of the SDG field in reporters’ statistical systems.

4.4. Understanding data users and their needs

The first principle of the UN Fundamental Principles of Official Statistics is “Relevance, Impartiality and Equal Access”. Relevance is defined as “the degree to which statistics meet current and potential users’ needs”.³⁸ This requires the identification of user groups and their needs. To assess the needs of recipient countries, several TOSSD pilot studies have been carried out. The data survey has also allowed to further improve the understanding of data users and their needs (see Table 4.1). It will be key to maintain regular consultation processes in order to reflect changes in user needs.

Table 4.1. TOSSD data users and their needs

User groups	For what purpose will the data be used?	Data needs
Recipient governments	<ul style="list-style-type: none"> – National planning – Monitoring of the implementation of the SDGs 	<ul style="list-style-type: none"> – As disaggregated and granular data as possible – Data series covering all the information available in TOSSD
Provider countries	<ul style="list-style-type: none"> – Monitoring of the financing of the SDGs – Communication on the financing of the SDGs 	<ul style="list-style-type: none"> – As disaggregated and granular data as possible – Data series covering all the information available in TOSSD – Meaningful aggregate statistics on TOSSD resources
International organisations	<ul style="list-style-type: none"> – Accountability to their members – Communication on the financing of the SDGs 	<ul style="list-style-type: none"> – As disaggregated and granular data as possible – Meaningful aggregate statistics on TOSSD resources

³⁸ See page 9 https://unstats.un.org/unsd/dnss/gp/Implementation_Guidelines_FINAL_without_edit.pdf

Researchers	<ul style="list-style-type: none"> - Analyses on financing for sustainable development 	<ul style="list-style-type: none"> - As disaggregated and granular data as possible - Data series covering all the information available in TOSSD
Civil society organisations	<ul style="list-style-type: none"> - Monitoring of providers' activities in developing countries, but also at the regional and global levels (e.g. financing trends, development effectiveness, etc.) - Analyses on financing for sustainable development 	<ul style="list-style-type: none"> - As disaggregated and granular data as possible - Meaningful and limited aggregate statistics on TOSSD resources
General public	<ul style="list-style-type: none"> - General information on the trends in financing for sustainable development 	<ul style="list-style-type: none"> - Meaningful and limited aggregate statistics on TOSSD resources

5 Lessons learnt on eligibility issues

This chapter examines TOSSD eligibility issues in light of the data reported in the survey. It provides the main lessons learnt in terms of sustainability assessment by respondents to the survey.

Section 5.1 examines how the issue of environmental sustainability was addressed by reporters and the implications for TOSSD; Section 5.2 discusses the notions of “support” in light of the data reported in the survey; Section 5.3 addresses the case of officially-supported export credits; Section 5.4 raises the issue of potential double counting of general budget support in countries that are both recipients and providers of TOSSD resources.

5.1. The need to operationalise the concept of environmental sustainability?

The TOSSD Reporting Instructions (TOSSD Task Force, 2020^[1]) adopted a sustainability concept based on the principles of i) consistency with prevailing global and regional, economic, environmental and social standards and disciplines; ii) direct contribution to at least one SDG target with no substantial detrimental effect anticipated on one or more of the other targets; and iii) where necessary, adoption of mitigation measures.

However, this notion of sustainability has not been operationalised from a reporting perspective. In the context of the data survey, the sustainability criteria have not been translated into whitelists of activities always eligible, or blacklists of activities that should be always excluded from TOSSD, possibly identified through their sector codes. Rather, following the Reporting Instructions, the sustainability assessment has been evaluated on a case-by-case basis by the data provider. Although sustainability issues are present in every sector, they bear a particular importance in “energy generation and supply”, due to the contribution of energy production to the global greenhouse gas emissions leading to climate change.

The case-by-case approach can lead to diverging assessments of environmental sustainability among reporters. A specific technology or approach could be considered sustainable by some reporters and not by others, or could be considered sustainable only in certain country contexts, but not in others. Examples of activities considered non-sustainable environmentally by certain respondents to the survey but not others include:

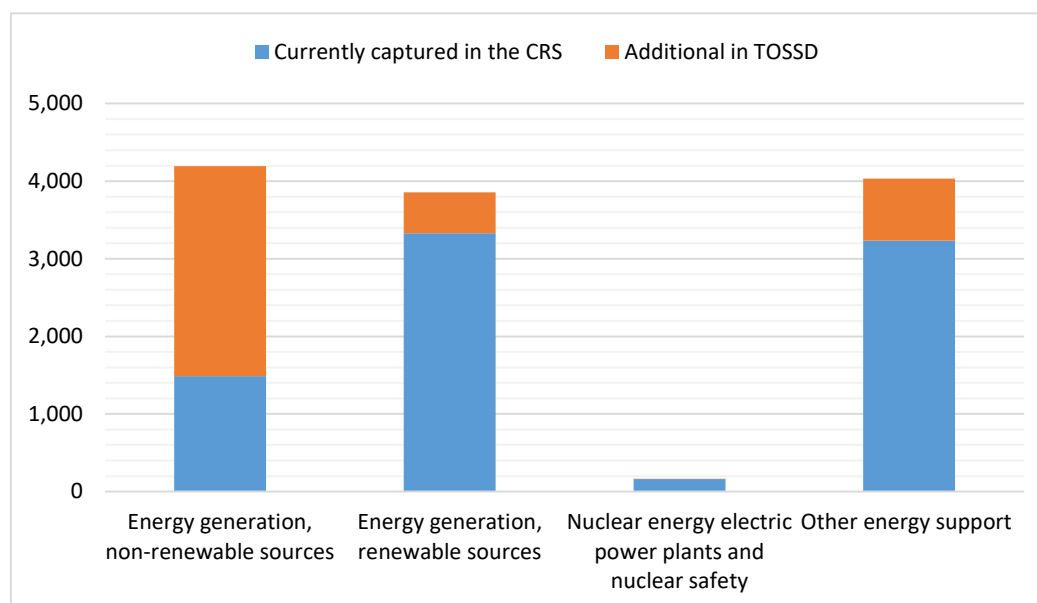
- Non-renewable energy (coal-fired, oil-fired and natural gas-fired electric power plants)
- Nuclear energy
- Mineral resources and mining – gas and oil.

Although the data collected in the survey are not representative of the actual volume of resources provided for sustainable development, they shed light on sustainability issues that the TOSSD Task Force needs to address so that TOSSD can provide coherent and comparable data. Figure 5.1 shows the volume of resources reported as support for renewable and non-renewable energy. Looking at overall TOSSD resources in the energy sector, non-renewable sources represented the highest share, with USD 4.2 billion (34.3%), compared to USD 3.9 billion (31.5%) for renewable sources. Comparing the additional resources captured in TOSSD with those currently captured in international development finance statistics shows that the share of non-renewable sources is much higher in the former (67%) than the latter

(18%). It could be challenging to justify that TOSSD, which has a specific focus on sustainability, captures higher shares of non-renewable energy financing than current statistics on international development finance.

Figure 5.1. TOSSD resources in the energy sector

Disbursements, USD million



Source: TOSSD Task Force Secretariat (2019), TOSSD data survey

Determining how the TOSSD eligibility criteria should be applied in the energy sector is particularly challenging. The SDG 7 calls for progressing on the three objectives of universal access to affordable, reliable and modern energy services (electricity and clean cooking) (7.1), increasing the share of renewables (7.2) and doubling the rate of improvement of energy efficiency (7.3). It is clear that non-renewable energy sources/technologies cause emissions of GHGs, which have a detrimental effect on the climate (SDG13) and the local environment. At the same time, from the perspective of a number of recipient countries who face development challenges, while contributing to a world with cleaner energy might be one of their objectives, it is likely that this objective is at least as important as the one of affordability. Ultimately, local conditions and needs are an essential part of the picture.

The TOSSD Task Force should further discuss detailed eligibility rules for activities with a significant potential negative impact on SDG13. Several options could be envisaged:

- Maintain a case-by-case assessment, by the providing country.
- Compile a whitelist or a blacklist of activities, valid in all cases.
- Allow recipient countries to “flag” activities they consider unsustainable; this could be linked to the contents of the Nationally Determined Contributions and Needs Assessment reported by these countries to the UNFCCC.
- Recognise the need for a transition path, as both the current weight of non-renewable energy in providers’ programmes and local conditions in recipient countries can differ significantly, and allow sustainability to be measured as progress by individual providers vis-à-vis a baseline (e.g. the first reporting year), taking the energy mix of providers’ project portfolio as a yardstick.

This approach would have the advantage of being less prescriptive, as it would measure progress rather than absolute levels, and be in line with SDG target 7.1.

In any case, the Task Force should keep following discussions at the international level and take into account any progress in operationalising the concept of sustainability, in particular by the United Nations.

Sustainability in the context of the SDGs goes much beyond its environmental aspects and includes, in particular, economic and social sustainability. In the survey, respondents included some examples of economically and socially unsustainable activities, however, this is an area that remains to be discussed by the Task Force. Decision was taken to first address the issue of environmental sustainability.

5.2. What is meant by “support” in TOSSD?

Some activities collected in the data survey revealed the need to clarify what is meant by “support” provided to a recipient country. TOSSD currently defines “resource flows” and “officially supported” as follows:

- Resource flows: “In accordance with the Addis Ababa Action Agenda, the term “resources” in the TOSSD definition covers both financial and technical resources. The flow of resources covers monetary and non-monetary transactions⁸ with TOSSD recipients in support of sustainable development for any given year.”
- Officially-supported resources are defined as:
 - resources provided by:
 - official agencies, including state and local governments, or by their executive agencies, and
 - public sector corporations³⁹.
 - private resources mobilised by official interventions, where a direct causal link between the official intervention and the private resources can be demonstrated.”

According to this definition, any type of financial transaction occurring between a provider and a recipient country that includes aspects related to sustainability can be reported by the provider in pillar I as a resource transfer supporting the sustainable development of the recipient. There is no criteria for determining to what extent the transaction is actually a “support” provided to the recipient country. For example, several fishing agreements between a provider and recipient country were reported in the TOSSD data survey. These agreements include financial support extended by the provider in exchange of fishing rights in the recipient country's exclusive economic zone (EEZ). In addition, they include activities aimed at promoting sustainable fisheries development in the recipient country. These transactions raise eligibility and conceptual questions in TOSSD. To what extent is this a support provided to a recipient country? To what extent might a payment by a provider for the acquisition of goods from the recipient country be considered as support to the country?

The definition of “support” provided to a recipient country needs to be clarified by provider and recipient members of the TOSSD Task Force. On the specific case of fishing agreements, at a minimum the share of the financial contribution that corresponds to a payment by the provider in exchange of fishing rights in the recipient country could be excluded.

³⁹ 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.

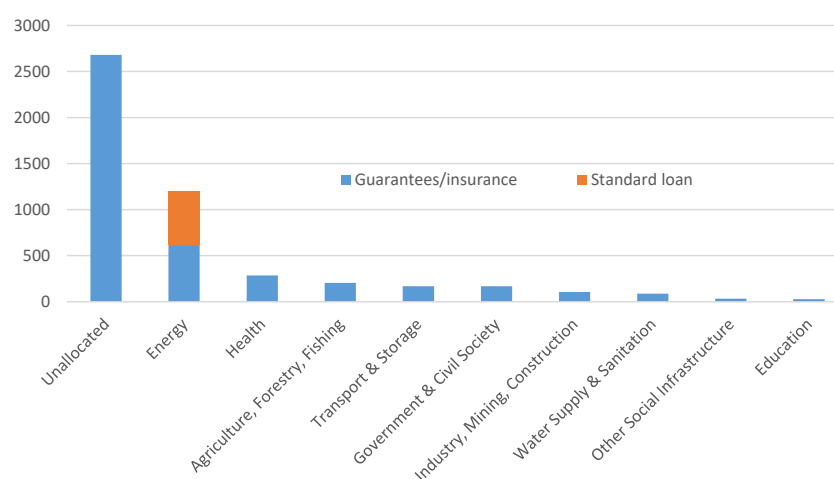
5.3. The case of official-supported export credits

The large volume of officially supported export credits reported in the survey proved that it was relevant to include these resources in the TOSSD framework. USD 5 billion of officially-supported export credits were reported in the survey, with USD 4.6 billion corresponding to transactions that are additional to existing data, which represents 18% of all the additional activities in pillar I. These resources were reported mainly by two providers, which suggests that they can potentially reach considerable amounts in TOSSD. However, a significant part of these resources was reported at aggregate level and/or unallocated by sector (see Figure 5.2). Therefore, the question arises on how to demonstrate the link with the SDGs in such cases. This is a point of particular attention for future data collection exercises, where reporters should strive to provide the data at activity-level.

Another question raised by officially-supported export credits is the presentation of guarantees/insurance instruments in TOSSD. As shown in Figure 5.2, they represented the majority of export credits reported in the survey. In general, in TOSSD guarantees/insurance are not considered as official flows and the guaranteed/insured amount is presented separately as private finance mobilised and considered as officially-supported. At the same time, the export credit community does not consider guarantees and insurance as mobilised finance, even when the loan being guaranteed is from the private sector and presents all export credits as a single category called “officially supported export credits”. As stated in the Preamble of the Reporting Instructions (TOSSD Task Force, 2020^[1]), it is important that TOSSD is consistent with global and regional economic standards and disciplines. However, a clarification should be made in paragraphs 13 and 39 of the TOSSD Reporting Instructions on how to present these guarantees/insurance. Should they be presented with official resources⁴⁰? Should they be presented separately?

Figure 5.2. Officially supported export credits reported in the TOSSD data survey

Disbursements, USD million



Source: TOSSD Task Force Secretariat (2019), *TOSSD data survey*

⁴⁰ For example, in DAC statistics, in order to be consistent with the approach of the export credit community, both direct official export credits and officially guaranteed (private) export credits – including their non-guaranteed portions – are assimilated to official transactions.

5.4. The survey revealed potential double counting issues of general budget support in countries that are both recipients and providers of TOSSD resources

Indonesia reported in the survey data on domestic climate mitigation expenditures, which are based on a Climate Budget Tagging (CBT) applied on its national budget. Although the Indonesian government does not use foreign borrowing to directly finance environmental activities – priority is given to foreign grants and innovative financing mechanisms – foreign loans can indirectly finance environmental activities through general budget support. Given that the current budget tagging does not allow to differentiate the sources of financing (e.g. domestic taxation, external financing, etc.), there could be a case where budget support reported by external providers as a cross-border resource flow to Indonesia in pillar I serves to fund domestic climate mitigation expenditures reported by Indonesia in pillar II. In this case, adding up the two TOSSD pillars could lead to double counting. However, given that general budget support remains relatively marginal in total TOSSD resources this should not pose a major problem but should be regularly monitored. In any case, this will pose an issue only when total TOSSD figures are presented.

6

Lessons learnt on the data collection

This chapter focuses on the perspective of providers, which are the ones who report data in TOSSD, and examines the main lessons learnt from the survey in terms of data collection. It looks at the capacity of different groups of providers to report on TOSSD, the usefulness of the TOSSD concept for these providers, the challenges encountered during the data collection and the implementation of the overall data collection and transmission process.

Section 6.1 shows that TOSSD is appropriate for South-South providers and that data collection from these providers is feasible; Section 6.2 shows that, although challenging, data collection on pillar II (contributions to international public goods) is possible; Section 6.3 discusses how TOSSD can be better suited for the communication needs of multilateral institutions and facilitate their reporting; finally, Section 6.4 examines the data collection and transmission process; it shows in particular that the streamlining of CRS and TOSSD data for traditional providers can greatly facilitate their reporting, that transmitting data through IATI or the web-tool is both useful and feasible for reporters, and that the data cycle currently in place (reporting in Pillar I by 31 July and on Pillar II by 1 October) seems appropriate.

6.1. The TOSSD framework is appropriate for South-South providers

The survey confirmed that the TOSSD framework is well-suited for the reporting of South-South Co-operation (SSC) providers. Three SSC providers – Costa Rica, Indonesia and Nigeria – reported officially for the first time in an international and comparable statistical system on financing for sustainable development.⁴¹ In addition, Brazil carried out a reporting test on SDG 13 using 2016 data. Turkey, which already reports to the CRS system, is another SSC provider that participated in the data survey. For the first time in the TOSSD data survey, Turkey reported at activity-level. For all these providers, the TOSSD reporting was found feasible with a relatively low administrative burden. Table 6.1 shows the number of activities and corresponding disbursements reported by South-South providers. It should be noted that data reported by South-South providers in the survey goes beyond technical co-operation (see for example the case of Indonesia in section 6.1.1).

Given that TOSSD is a new concept and that the survey was carried out in a relatively short period of time, **collecting data from these five SSC providers can be considered an important achievement. However, more effort will be needed in future data collections to fill the data gap on SSC** as major providers such as the People's Republic of China, India, South Africa and several Latin American countries did not participate in the survey. Engaging with these providers in order to reflect their perspectives and bring them on board will be key for TOSSD. The creation of the UN IAEG-SDGs working group to develop a measure of development support in view of its integration in the SDG indicators framework seems to offer opportunities in this regard.

⁴¹ Other reporting initiatives exist (e.g. Costa Rica reports to the Ibero-American General Secretariat), however these initiatives are generally carried out at the regional level and not comparable across regions.

Table 6.1. TOSSD resources and activities reported by South-South providers

Provider	Pillar I		Pillar II	
	Number of activities	Disbursements (USD million)	Number of activities	Disbursements (USD million)
Brazil (technical test)	15	0.3	42	0.4
Costa Rica	6	0.3	No activity	
Indonesia	53	16.2	173	6 359.7
Nigeria	4	No amount reported	No activity	
Turkey	1331	8 432.60	No activity	

Source: TOSSD Task Force Secretariat (2019), TOSSD data survey

6.1.1. *Indonesia*

Thanks to the hosting of a TOSSD country pilot, Indonesia provided a response to the TOSSD survey covering the two pillars of TOSSD. Regarding pillar I, an important lesson learnt from the data submission of Indonesia is that the range of support provided to other countries goes beyond what is officially labelled as SSC. In addition to SSC, which is delivered within a defined framework and has a dedicated budget, support is being provided through other channels, for example directly by the Ministry of Finance or the national Zakat agency, Baznas. One challenge faced by Indonesia in collecting data on SSC is the measurement of in-kind technical co-operation delivered directly by line ministries, as there is no obligation for these line ministries to report on it. Regarding the second pillar of TOSSD, Indonesia's response to the TOSSD survey allowed to reach a breakthrough in terms of collecting data on investments in international public goods, as it is the first country that has reported on domestic climate mitigation expenditures at disaggregated level (see section 6.2). At the technical level, filling the TOSSD form with data on Indonesian financing for sustainable development represented relatively little burden and many fields could be informed (channel of delivery, project title, description, sector, recipient, modality, financial instrument, framework of collaboration, SDG focus, TOSSD pillar, disbursements, commitments). Indonesia would have the capacity to participate in the annual regular data collection.

6.1.2. *Costa Rica*

Costa Rica has the information required and a system in place (SIGECI) to report disbursements (not commitments) of non-reimbursable co-operation, namely grants and technical assistance. However, the system is incomplete. This is because, despite a requirement to report such funding, some national stakeholders fail to do so, even though the Ministry of National Planning and Economic Policy (MIDEPLAN) reminds each government body that they are required to report and channel projects through MIDEPLAN. Moreover, some stakeholders, e.g. public universities, are not compelled by law to report its activities to the ministries of planning.

The TOSSD pilot study carried out in Costa Rica (Beregal-Ibanez et al., 2019^[5]) increased awareness among the Costa Rican administration on the concept of TOSSD, which is very much in line with their concept of sustainable development. In fact, sustainability is a key concept applied strictly in Costa Rica. All co-operation received and offered by Costa Rica needs to be sustainable from an environmental point of view. The country was therefore able to report its South-South and technical co-operation in the TOSSD data survey. However, there are important activities missing in their reporting, especially activities linked to pillar II of TOSSD. For example, data could be collected from staff in charge of the management of national parks (which provide important contributions to global biodiversity, since the country hosts 6% of global biodiversity) and expenditures for the support of refugees. Moreover, a change in legislation would be needed to collect information on R&D activities undertaken by universities.

6.1.3. Turkey

Turkey has a well-functioning data management system which contains most of the information required in the TOSSD data format, notably information on project titles and descriptions, sectors, amounts committed and disbursed, etc. The country has been reporting to the OECD at the aggregate level for a number of years, mainly because it did not have the political mandate to report at the activity-level, but had designed and used a system to be able to collect the information at the activity level.

Turkey reported for the first time at the activity level in the context of the TOSSD data survey and can report on TOSSD on a regular basis. The country would need to provide more disaggregated and detailed information, especially on activities linked to the support to refugees both in its territory and in host countries. Moreover, it could report other activities that would fall under pillar II such as research and development.

6.1.4. Brazil

The reporting by Brazil in the context of the data survey was a test by technical staff from the Institute of Applied Economic Research (IPEA) – a government-led research organisation – on the TOSSD methodology and its reporting format. As such, the reporting cannot be considered as official reporting by Brazil or IPEA. The test was carried out only on SDG 13 on Climate Action and with the data available at the time of the survey (2016 data). Fifty-seven activities were reported including forty-two on pillar II and fifteen on pillar I (IPEA staff indicated that Brazil uses the term “practices” to describe activities; in total 962 practices were scanned before deciding to focus only on SDG 13).

Overall, the reporting by IPEA confirms that the TOSSD reporting format can be used by SSC providers, both for pillar I and pillar II. Some areas however required some particular work in the context of Brazil. Since the country does not classify the international co-operation by economic sectors (CRS or ISIC), the sector classification from Brazil had to be adapted to match the CRS sector classification. The same applies to the classification of modalities, which is different from that adopted in the Brazilian methodology (Humanitarian; Technical; Scientific & Technological; Educational; Protection and support for refugees). The test showed that at this stage, it is not yet possible for Brazil to separate salary costs from other expenditures of in-kind technical co-operation.

6.1.5. Nigeria

Nigeria, through its Directorate of Technical Aid Corps (DTAC) from the Federal Ministry of Foreign Affairs, has reported to TOSSD for the first time through the data survey. This is already a good first step to valorise the work by this institution and complements the TOSSD pilot carried out in 2018 (Delalande et al., 2018^[7]) with granular information. However, Nigeria will certainly be able to provide more activities in future TOSSD reporting exercises as the number of activities reported in the Survey was low. Only four SSC activities were reported in support of Sierra Leone, Benin, Tanzania (Zanzibar) and Jamaica. Description of the activities will also need to be improved as they were too generic to be useful to data users. Nigeria also decided to not provide any amounts for each of these activities.

6.2. Although challenging, data collection on expenditures for international public goods is possible

On pillar II, the objective of the TOSSD survey was to test the feasibility of collecting data on contributions to IPGs, given that they are largely outside the scope of development finance statistics, and to provide examples of activities that could be discussed by the TOSSD Task Force. **The survey showed that although challenging, collecting these data is feasible.** Engaging and co-operating with other networks

that collect financial data on activities reportable in TOSSD pillar II (e.g. Research and Development statistics, climate mitigation statistics) will be important to further strengthen and facilitate this reporting.

6.2.1. The survey proved that collecting data on expenditures for international public goods is possible

Environmental protection

Thanks in particular to Indonesia and the European Union, the TOSSD survey allowed to collect data on domestic **climate mitigation expenditures**. Indonesia reported USD 6.3 billion of climate mitigation expenditures at budget output level and the EU reported, as a preliminary step, an estimated share of the EU “LIFE programme – Climate” that is targeting climate mitigation. The data provided by Indonesia are based on the climate budget tagging⁴² carried out by the Ministry of Finance, and were provided in an excel format that was easily transferable in the TOSSD form. Some activities supporting **biodiversity in non-TOSSD eligible countries** were also reported, for example “Conserving hawksbill sea turtles and their beach habitats in Barbados” by the United States.

Research and Development (R&D)

TOSSD reporters also reported USD 2.5 billion of additional **R&D expenditures** that contribute to IPGs. In particular, the EU identified several research funding sub-programmes from Horizon 2020, its largest R&D programme that could be reportable in pillar II. Examples include the H2020 Climate Action, Environment, Resource Efficiency and Raw Materials⁴³ or the Clean Sky 2 Joint Undertaking.^{44,45} Given that the Reporting Instructions on pillar II were not yet fully defined when reporters were preparing their responses to the survey, the EU reported these expenditures at aggregate level, as a preliminary estimation of the volume of these programmes, with the objective to report more granular data in 2020. The survey also showed that a significant part of R&D expenditures contributing to IPGs and included in pillar II is captured and transferred from the data already reported in the CRS.

Global observation systems and satellites

The EU identified additional examples of domestic spending that provide key international public goods, for example **satellites and observation systems**. The EU reported USD 1.8 billion of expenditures related to its Global Navigation Satellite System (GNSS), including both Galileo and the European Geostationary Navigation Overlay Service (EGNOS), which provide free and high-precision positioning services across

⁴² Climate Budget Tagging (CBT) is a tool for monitoring and tracking of climate-related expenditures in the national budget system.

⁴³ The H2020 Climate Action, Environment, Resource Efficiency and Raw Materials programme aims at ensuring environmental integrity, resilience and sustainability with the objective of keeping average global warming below 2° C and enabling ecosystems and society to adapt to climate change and other environmental changes. For more information, see <https://ec.europa.eu/programmes/horizon2020/en/h2020-section/climate-action-environment-resource-efficiency-and-raw-materials>

⁴⁴ The Clean Sky 2 Joint Undertaking is a public-private partnership between the European Commission and the European aeronautics industry which aims at developing innovative technologies to cut aircraft emissions of CO2 and other gases and reduce noise. For more information, see https://europa.eu/european-union/about-eu/agencies/clean-sky2_en

⁴⁵ Other Horizon 2020 sub-programmes reported include the H2020 Energy Efficiency, the Marie Skłodowska-Curie action, the Fuel Cells and Hydrogen 2 (FCH 2) Joint Undertaking, and the H2020 Excellent Science – Future and emerging technologies programme.

the world, and Copernicus, the EU's World Satellite Observation programme which is used to provide free satellite imagery to organisations worldwide. The GNSS and Copernicus are used worldwide to support many different SDGs, as demonstrated by a report produced by the United Nations Office for Outer Space Affairs (UN. Office for Outer Space Affairs and European GNSS Agency, 2018^[8]).

A key reporting aspect on domestic spending is that it is important to report expenditures at activity-level in order to avoid double counting activities that contribute to several IPGs and global challenges (e.g. R&D project in climate mitigation⁴⁶).

International peace and security

The data survey also allowed to capture **additional expenditures that contribute to international peace and security**. USD 2 billion of these expenditures were collected from eleven providers, the main ones being the UN Secretariat (USD 872 million), the United States (USD 424 million), Australia (USD 343 million), and the European Union (USD 212 million). In terms of peace and security areas, the majority of the activities related to international peace operations, but other examples include combating people smuggling, for example through support to the Bali Process,⁴⁷ the elimination of chemical weapons, through support to the Chemical Weapons Convention Coalition (CWCC),⁴⁸ or the safe and secure management of ammunition through support to the African Union.

Global normative and policy work

The survey proved also that collecting data on global normative, policy and research activities from major multilateral organisations not reporting on development finance is feasible. USD 2.8 billion of expenditures from the United Nations regular budget were included in the survey, covering a wide range of sectors (environment, peace and security, economic and social work, human rights, etc.). In addition, some organisations that usually report only development activities reported also for the first time on their global normative and research activities, for example global economic and social research by the IADB.

6.2.2. Challenges and avenues for collecting data on domestic investments in international public goods

The survey also revealed that reporters can face challenges in collecting data on spending for international public goods, given that much of this spending falls outside the scope of development finance. Two main challenges can be emphasised:

- Mandate for data collection and engagement with other administrations and networks: Some reporters expressed the need to have a clear mandate for pillar II data collection. These reporters generally have a legal basis for collecting data on development finance, but not

⁴⁶ R&D projects in climate mitigation can be counted both in national statistics on R&D and national statistics on climate mitigation. Therefore, if a country reports in TOSSD aggregated data from both these national statistics as contributions to IPGs, the projects that overlap between these two categories (R&D in climate mitigation) might be double-counted.

⁴⁷ The Bali Process is a forum for policy dialogue, information sharing and practical cooperation to help the Asia-Pacific region address the challenges related to people smuggling, trafficking in persons and related transnational crime. For more information, see <https://www.baliprocess.net/>.

⁴⁸ The Chemical Weapons Convention Coalition (CWCC) is an independent, international body whose mission is to support the aims of the Chemical Weapons Convention (CWC) and to supplement the efforts of the member states of the Organisation for the Prohibition of Chemical Weapons (OPCW), with focused civil society action aimed at achieving full membership of the CWC, the safe and timely elimination of all chemical weapons, preventing the misuse of chemicals for hostile purposes, and promoting their peaceful use. For more information, see <http://www.cwccoalition.org/>.

necessarily on the rest of TOSSD resources, which can sometimes be monitored by other networks. How to engage with these networks and bring them on board in TOSSD?

- **Availability of the data at sufficiently granular level and in the appropriate format:** Are the data readily available? Do they have the required level of granularity? Are they easily transferable in the TOSSD form? The different networks working on spending for sustainable development may not be part of the development community and therefore do not necessarily wish to follow its reporting standards. In addition, applying the TOSSD eligibility rules to the data might be challenging.

Some reporters highlighted the need to have a mandate for data collection to facilitate engagement with other government administrations

Several reporters stressed the difficulty of mobilising other government institutions in reporting without having a clear mandate to do so. They stressed that **a strengthened high-level political sponsorship would greatly facilitate the data collection on pillar II**. How could this political sponsorship be facilitated?

Members of the G7 could build on the Paris G7 communiqué on financing for sustainable development, which recalls the importance of TOSSD “as a global framework that will transparently present all types of official support for sustainable development”.⁴⁹ Some breakthroughs in collecting data that were so far outside the scope of development finance (e.g. from Ministries of Defence or research funding institutions) were facilitated by official requests sent by central budget authorities, for example official letters sent by high-level representatives from the Ministry of Finance. Ministries of Foreign Affairs would also be in a good position to provide such political sponsorship given that they generally cover most of the areas related to sustainable development in international negotiations (development, environment, peace and security, etc.). Another entry point could be the national statistical offices (NSOs), which are in general responsible for collecting and reporting data on the SDG indicators. Some NSOs collect data on national expenditures for environmental protection,⁵⁰ based on the System of Environmental-Economic Accounting (SEEA).

In order to not duplicate existing data collection efforts, whenever the data sought in TOSSD are already collected by other networks, they could be used as secondary data in TOSSD. The Secretariat will engage with other networks collecting data on activities potentially reportable in TOSSD and explore possible ways for collaboration. For example, the following OECD networks will be contacted:

- The Science, Technology and Innovation Directorate, which is responsible for collecting data on R&D expenditures.⁵¹
- The Paris Collaborative on Green Budgeting, which “aims to design new, innovative tools to assess and drive improvements in the alignment of national expenditure and revenue processes with climate and other environmental goals”.⁵²
- The Environment Directorate, which collects some data on environmental expenditures.⁵³

⁴⁹ See the communiqué on financing for sustainable development https://www.gouvernement.fr/sites/default/files/locale/piece-jointe/2019/07/g7_financing_for_sustainable_development_declaration_cle0973b7.pdf

⁵⁰ See for example, data collected by Eurostat from EU national Statistical Offices https://ec.europa.eu/eurostat/statistics-explained/index.php/Environmental_protection_expenditure_accounts

⁵¹ For more information, see <http://www.oecd.org/sti/inno/researchanddevelopmentstatisticsrds.htm>

⁵² For more information, see <https://www.oecd.org/environment/green-budgeting/>

⁵³ For more information, see <https://stats.oecd.org/>

In addition, **the Secretariat will also organise webinars for TOSSD reporters in order to provide guidance on how to identify and report on activities that support international public goods.** Specific presentations can also be delivered to government administrations upon request from reporters. Communication will also be key. The Secretariat will prepare specific communication and guidance material targeting the different communities.

Some reporters emphasised the potential difficulty of getting granular data on pillar II

Some reporters also emphasised that financial data on activities potentially reportable in pillar II might not have the level of granularity sought in TOSSD. In particular, the stakeholders beyond those involved in development co-operation are not necessarily familiar with activity-level reporting standards. Having granular data might be easier in some cases than others.

The main international bodies with responsibility to measure R&D funding are the OECD and the UNESCO's Institute for Statistics. The main indicators are Gross Domestic Expenditure on R&D (GERD), calculated by both the OECD and UNESCO, and Government Budget Allocations for Research & Development (GBARD), calculated by the OECD. GERD statistics measure total R&D expenditure, within a country, including R&D funded from abroad, but excluding domestic funds for R&D performed outside the domestic economy.⁵⁴ GBARD statistics measure total direct government support for R&D using data from government budgets. They can be broken down by socioeconomic objective but they are in principle too aggregated for the purposes of TOSSD, as the level of detail available does not allow to identify the ultimate use of the funds, and verify whether activities comply with the TOSSD eligibility criteria. The Secretariat will reach out to these networks to explore to what extent their data collection frameworks can be useful for TOSSD.

Having granular data on public R&D funding might be easier for R&D grants provided through calls for projects. Given that these grants are awarded on a competitive basis they are often subject to strict transparency obligations. Project-level data on research grants can often be publicly available, with information on all the TOSSD key fields. For example, the Australian National Health and Medical Research Council publishes data on all the research grants it provides.⁵⁵ The data comprise all the key information needed in TOSSD, including a project title, a description, a project number, the channel of delivery, the research field and the budget. The UK Research and Innovation (UKRI)⁵⁶ and the Canadian Institute for Health Research⁵⁷ publish similar data. The European Union provides open access to several project databases covering all EU-funded research and innovation projects.⁵⁸ One of the challenges in reporting these data in TOSSD will be the application of the TOSSD eligibility rules for R&D, in particular in the case of support for experimental development,⁵⁹ as this might need to be done on a case-by-case basis. The Secretariat will prepare guidance to support reporters with examples. As regards funds provided through direct budget allocations to public research entities, e.g. universities, granular data might be more difficult to obtain and the financing may not necessarily be grouped by project. Collecting these data could

⁵⁴ See <https://data.oecd.org/rd/gross-domestic-spending-on-r-d.htm>

⁵⁵ <https://www.nhmrc.gov.au/funding/data-research/research-funding-statistics-and-data#download>

⁵⁶ <https://www.ukri.org/funding/funding-data/decisions-on-competitive-funding/>

⁵⁷ <https://cihr-irsc.gc.ca/e/51818.html>

⁵⁸ See this page <https://data.europa.eu/euodp/en/data/dataset/cordisH2020projects/resource/39dcb812-7900-4e85-904d-19a4eafd926d> for the projects funded from Horizon 2020, the main EU research funding programme, and this page for the other EU programmes https://ec.europa.eu/info/research-and-innovation/projects/project-databases_en

⁵⁹ See Annex E of the TOSSD Reporting Instructions (TOSSD Task Force, 2020₍₁₎).

potentially be envisaged through national surveys sent to these research entities. However, the feasibility of these surveys should be discussed with relevant entities in charge of R&D statistics.

Collecting data on climate mitigation expenditures will generally be challenging and might also be easier for some reporters than others, as not all countries/institutions do track these expenditures.

As discussed in the report, Indonesia established a climate budget tagging system, with support from UNDP, and would be able to report on climate mitigation expenditures. Other developing countries have also adopted a climate budget tagging system, including Bangladesh, Ghana and the Philippines which are members of the TOSSD Task Force (Bain, Nguyen and Baboyan, 2019^[8]).⁶⁰ France⁶¹ and Ireland⁶² implement climate budget tagging in the context of a broader green budgeting framework aimed at mainstreaming environmental considerations into the budget process. To track climate action, the European Union uses a methodology adapted from the OECD Rio markers⁶³ and enabling the provision of quantified financial data.⁶⁴ It is important to note that different methodologies and definitions are used for tracking climate expenditures (e.g. different definitions/classifications of climate activities and weighting systems) which will have an impact on international comparability. In addition, for most countries these data are not available. The Paris Collaborative on Green Budgeting,⁶⁵ launched by the OECD, aims to provide a framework⁶⁶ to implement green budgeting and support greater international comparability. On the specific issue of green budget tagging, the OECD, World Bank, IMF, IADB and UNDP are currently preparing an introductory guidance document for countries aiming to implement this tool.

International statistics on environmental protection expenditure exist, for example collected by Eurostat or the OECD,⁶⁷ but they cover very few countries, might not have the level of granularity and format sought in TOSSD, and generally do not allow to isolate climate mitigation. These statistics are calculated at the national accounting level in the Environmental Protection Expenditure Accounts (EPEA) which are part of the United Nations System of Environmental-Economic Accounting (SEEA).⁶⁸ However, national accounts data may be too aggregated for the purposes of TOSSD. In addition, these statistics do not allow to isolate climate mitigation as most countries have difficulties distinguishing between the protection of climate and the protection of ambient air.⁶⁹ The Secretariat will reach out to these networks to explore to what extent their data collection frameworks can be useful for TOSSD.

⁶⁰ See <https://www.climatefinance-developmenteffectiveness.org/topic/climate-budget-tagging-cbt>

⁶¹ See https://www.financeministersforclimate.org/sites/cape/files/inline-files/D1_France%20Green%20Budgeting.pdf

⁶² See <https://igees.gov.ie/wp-content/uploads/2019/01/The-Implementation-of-Green-Budgeting-in-Ireland.pdf>

⁶³ See https://ec.europa.eu/clima/sites/clima/files/docs/tracking_climate_expenditure_en.pdf

⁶⁴ Climate markers are applied to all EU expenditures: A 100% marker to expenditures supporting climate action as the primary objective; a 40% marker to expenditures supporting climate action as a significant objective; a 0% climate marker applies to expenditures which do not target climate action.

⁶⁵ See <http://www.oecd.org/environment/green-budgeting/>

⁶⁶ See <http://www.oecd.org/environment/green-budgeting/OECD-Green-Budgeting-Framework-Highlights.pdf>

⁶⁷ For Eurostat statistics, see [here](#), and for the OECD statistics, see [here](#).

⁶⁸ The SEEA is a satellite system to the United Nations System of National Accounts (SNA). For more information on the EPPA in the SEEA see https://seea.un.org/sites/seea.un.org/files/seea_techncial_note_-_epea_jan_2017_draft.pdf

⁶⁹ The scope of Environmental Protection is defined according to the Classification of Environmental Protection Activities (CEPA), which distinguishes nine different environmental domains. CEPA 1 includes the protection of ambient air and climate. In principle, CEPA 1.1.2 - 1.2.2 allows to measure the protection of climate and ozone layer (climate change) but very few countries are able to report on it.

An incremental data collection can help ensure a sufficiently good coverage of expenditures for IPGs while leaving time to engage with other networks and communities

In addition to the challenges emphasised in the previous section, reporters often have limited resources at their disposal. As discussed in section 4.2.1, in the next few years, a key test for TOSSD pillar II will be to provide a sufficiently good data coverage and granularity of investments in international public goods, in order to establish TOSSD pillar II as an effective tool for monitoring the financing of the SDGs. However, reporters who may face challenges in the data collection might adopt an incremental approach, focussing first on a limited number of IPG areas and related government administrations in 2020. The Secretariat will provide support with communication material or the organisation of webinars whenever this is needed by reporters. An important objective could be to fully track support to the COVID-19 crisis by 2021.

6.3. The TOSSD framework better captures all activities of multilateral institutions and is thus well-positioned to communicate their efforts

Although multilateral institutions were covered only to a limited extent in the survey, a significant volume of their resources was captured, including from major new reporters. Eight multilateral institutions that already report to the CRS participated in the survey (see Table 2.1). In addition, for the first time, data were collected from five multilateral institutions (SESRIC, UNCTAD and the UN Secretariat as well as two multilateral trust funds - the Global Partnership for Education and the UN Multi-partner trust fund office). In the context of the TOSSD peace and security pilot (Bejraoui, Gaveau and Benn, 2019^[9]), several multilateral institutions which do not report to current statistics on development finance expressed interest in reporting on TOSSD (e.g. UN Office of Counter-Terrorism, Interpol) but, due to time constraints, could not submit data for the survey.

TOSSD is better suited for the communication needs of multilateral institutions because it reflects a much wider part of their activities. In the TOSSD system, multilateral institutions report on their:

- Core and non-core resources. This is a major difference compared with the current reporting system on international development finance (CRS) where they only report on their core resources.⁷⁰ In addition to bringing a much higher level of transparency on actual resources transferred to recipient countries (see Section 3.1.1), this approach gives greater value to the contribution of multilateral institutions.
- Concessional and non-concessional resources. TOSSD increases the visibility on non-concessional finance of multilateral institutions.
- Policy, normative and research work in support of international public goods. These activities are not captured in international development finance statistics given that they have a global focus. The survey allowed to identify many examples of activities that contribute to sustainable development (see Table A.1 in the annex).

In terms of reporting, this broader perspective facilitates also the work of multilateral reporters since they do not need to exclude certain activities. One of the challenges will be to bring on board the multilateral institutions which do not currently report on board. This work will be undertaken by the TOSSD Task Force Secretariat, and progress will largely depend on the availability of sufficient resources.

⁷⁰ In the CRS system, non-core resources are reported by provider countries.

6.4. Data collection and transmission process

TOSSD reporting can be carried out through a variety of data transmission tools

In terms of data collection and transmission, several tools and methods were proposed (see Box 2.2). All these tools were found useful by reporters and will continue to be proposed in future data collections rounds.

For traditional reporters, the streamlining of the CRS and TOSSD reporting was found very useful

Most CRS reporters found the streamlining of the CRS and TOSSD reporting very useful, given that most of the activities reported in the CRS qualify also for TOSSD. This streamlining allows to minimise the administrative burden of reporting in the two frameworks. However, it can create some challenges. For example, as discussed in Section 4.2.2, one challenge can be the differing classifications (e.g. not all the modalities that exist in the CRS exist in TOSSD and vice versa). This stresses the need to align, to the extent possible, certain CRS and TOSSD classifications or establish a clear correspondence between them. Reporters also stressed that the CRS is an international standard used by many stakeholders and to avoid confusion, it is important to clarify that the new codes created for TOSSD do not apply to the CRS (e.g. new sector codes that are not eligible to ODA). It should be noted that some reporters did not wish to use CRS data as a starting point, and for example the EU preferred separating the CRS and TOSSD reporting.

Data transmission through IATI or the web-tool was found feasible and useful

The use of IATI or the web-tool for transmitting TOSSD data was also found useful and feasible. IATI data have been successfully used as a starting point for the TOSSD submission of selected multilateral institutions. They could be transposed in the TOSSD form and sent back to the institutions for completion and validation. The TOSSD data could also be reported using a web-tool. This web-tool was found very useful by Spain, in particular for reporting by other government agencies. Spain intends to continue using it in future reporting

6.4.2. Timeline and resources needed for the collection process

The survey showed that TOSSD reporting requires a secretariat with the necessary capacity, meaning that adequate resources will need to be provided starting in 2020 by the international community to operate the TOSSD framework. In order to manage, collect, process and publish TOSSD data, in particular with the foreseen increase in the number of reporters, additional resources will need to be allocated to the TOSSD Secretariat. In particular, data quality truly depends on the availability of staff to reach out to potential new reporters, provide advice on TOSSD reporting, and review and quality-control reporting files sent by providers.

Given the good results obtained through the survey in a relatively limited time, **the data cycle currently in place (reporting in pillar I by 31 July and on pillar II by 1 October) seems appropriate**, even though the first data collection in 2020 may suffer from the fact that the Task Force Secretariat is only starting to build its capacity to operate TOSSD.

It would be important to set up specific actions and dedicate resources to build the capacity of new reporters, especially those that are not yet used to reporting to an international statistical system. The Task Force Secretariat will intensify its training sessions on TOSSD reporting in 2021.

7 Recommendations to the TOSSD Task Force and reporters

This section provides recommendations to the TOSSD Task Force and TOSSD reporters based on the findings of this report. As a reminder, the objectives of the study in this regard were to:

- Identify the main areas and countries that would need to be added or targeted in future data collection by looking at the data gaps and provide recommendations on how to fill these gaps.
- Provide recommendations on whether, and if so how, to adjust the Reporting Instructions.
- Understand if the TOSSD data collection process and cycle was appropriate and if any capacity building is required in provider countries.

7.1. Filling data gaps

The data survey was an important step towards improving the information on resources supporting the SDGs. In order to fulfil the potential of TOSSD to provide a comprehensive picture on financing for sustainable development, efforts should continue.

Recommendation 1: In order to fill data gaps on cross-border resource flows to developing countries, increase the number of reporters by stepping up engagement with South-South providers.

The survey showed that, overall, the TOSSD methodology and reporting form are fit for the reporting by South-South providers and that data collection from these providers is feasible (see Section 6.1). In order to achieve a better coverage of external official flows to developing countries, more data will need to be collected from these providers, both on South-South Co-operation and other types of support, with a particular focus on major providers not included in the survey (e.g. China, India, South Africa and Latin American countries). The TOSSD Task Force could discuss how members that provide SSC can be supported in this regard (see also Recommendation 10). The Secretariat has already planned to carry out capacity building seminars on TOSSD in 2020 and 2021 to specifically support non-DAC providers in reporting to TOSSD. Regarding providers that are not members of the Task Force, the creation of the UN IAEG-SDGs working group to develop a measure of development support in view of its integration in the SDGs indicators framework seems to offer some opportunities for collaboration.

Recommendation 2: In order to fill data gaps on contributions to international public goods and global challenges, it is recommended to:

- Adopt an incremental approach for collecting data on contributions to IPGs.** In the next few years, a key test for TOSSD pillar II will be to provide a sufficiently good data coverage and granularity of investments in IPGs in order to establish TOSSD pillar II as an effective tool for monitoring the financing of the SDGs (see Section 4.2.1). However, given that pillar II is a new field for reporters, who, in addition may have limited resources at their disposal, it is recommended that members adopt a step-by-step approach focussing on a limited number of IPG areas in 2020. The

Secretariat will continue engaging with global normative multilateral institutions to improve their coverage in TOSSD reporting. An important objective would be the capacity to fully track support to the COVID-19 crisis by 2021.

- ii. **Engage with other networks whose data collection processes might be complementary to TOSSD and organise dedicated sessions in the Task Force to exchange views on how to mobilise other government administrations.** As noted in Section in 6.2.2, collecting data on domestic expenditures for IPGs can sometimes be challenging as these can fall under the responsibility of other government administrations at the national level, and be monitored by other networks at the international level. Engaging with these communities will be essential for TOSSD, to build synergies and avoid any duplication in data collection. The Secretariat will initiate dialogue with other networks but the Task Force could also dedicate specific sessions to discuss this engagement and exchange with representatives from these communities.

7.2. Clarifying eligibility issues

The survey revealed that the eligibility rules on certain types of activities might need to be clarified by the Task Force.

Recommendation 3: In order to produce coherent and comparable data, the Task Force might consider further operationalising the concept of sustainability in TOSSD.

The case-by-case approach of assessing sustainability has shown that reporters have diverging views on what is sustainable or not. In order for TOSSD to provide coherent and comparable data, the Task Force should further clarify the Reporting Instructions in that regard. These sustainability issues bear a particular importance in the energy sector (see section 5.1).

Recommendation 4: The Task Force should clarify the notion of “support”.

Some activities collected in the data survey revealed the need to clarify what is meant by “support” (see section 5.2). The Reporting Instructions include no criteria for determining to what extent a transaction represents “support”.

7.3. Clarifying the presentation of certain resources in TOSSD

Recommendation 5: The Task Force should clarify how certain resources are presented in TOSSD

For officially-supported exports credits, the Task Force should clarify whether export credit guarantees are to be presented as official flows (see Section 5.3). The Task Force should also discuss the suggestion to separately identify and present core contributions to multilateral organisations in pillar II (see Section 4.2.2). As an interim solution, and to keep track of the entire scope of financing for sustainable development, pillar II includes also by default all core contributions to multilateral institutions which do not yet report on their outflows. It is important to distinguish these activities (genuine pillar II data) from core contributions (proxy data) to avoid misleading analysis.

7.4. Improving data quality

Recommendation 6: The delineation between pillar I and pillar II could be further improved and clarified by the Task Force.

Certain activities were classified in pillar II while they seem to correspond to support provided to specific countries (see section 4.1.2), in particular debt relief and capacity building implemented in provider

countries, for the benefit of TOSSD-eligible countries but carried out in provider countries. The Task Force might want to clarify the classification of these activities. In addition, a better classification of regional and multi-regional programmes in the two pillars of TOSSD can improve their coverage and facilitate data analysis (see Section 4.2.2).

Recommendation 7: Strive to ensure the maximum level of transparency and granularity in the TOSSD data.

In order to best meet the information needs of developing countries and the international community, TOSSD data should be as transparent and granular as possible. The quality of TOSSD data collected in the survey could be improved, by further increasing the granularity of the data and by better informing certain fields (see Sections 4.1.3 and 4.2.2).

Recommendation 8: Consider more granularity in the TOSSD classifications.

In order to appropriately identify and present core contributions to multilateral organisations, TOSSD should allow for a modality to do so (see section 4.2.2). Further clarifications are also needed on the use of the recipient country field in pillar II (see section 4.2.2).

Recommendation 9: Ensure continued engagement with relevant reporting networks on development finance to build synergies.

For example, many providers report to the CRS, IATI and TOSSD systems. A number of these reporters will use data from their CRS or IATI reporting as an input to TOSSD. In order to avoid excessive administrative burden for these reporters, it will be important to clearly define the correspondence between these systems (see Section 4.2.2).

7.5. Capacity-building

Recommendation 10: Establish a capacity-building mechanism on TOSSD reporting.

The survey showed that although data collection from South-South providers is feasible, these providers generally have to establish new reporting systems and procedures. Capacity-building by the Secretariat can greatly facilitate this process. TOSSD will also include reporting by multilateral institutions which are not necessarily used to report on development finance and hence might need to be supported at the beginning. Finally, even traditional providers emphasised that other government administrations who might be involved in the data collection on pillar II are not part of the development community and do not necessarily follow its reporting standards. Therefore, the capacity building mechanism could also be used to support these new reporting entities. The scope of the capacity-building will of course depend on the availability of adequate resources.

Annex A. Examples of additional activities reported in TOSSD pillar II

Table A.1. Examples of additional activities in support of international public goods reported in TOSSD pillar II

Theme	Activities at the global or regional level	Domestic activities
Environmental protection	<p><i>Activities reported by multilateral institutions</i></p> <ul style="list-style-type: none"> • United Nations: normative and policy work for the protection of the environment (e.g. policy organs of the UN Environment Programme). • Inter-American Development Bank (IADB): policy and advocacy work (e.g. “engaging economic decision makers on climate risks and effective risk management strategies in Latin America and the Caribbean”). <p><i>Contributions reported by provider countries</i></p> <ul style="list-style-type: none"> • Ramsar Convention on Wetlands. • International Whale Commission. • OCDE Environmental Performance Reviews Programme. 	<ul style="list-style-type: none"> • Indonesia: domestic climate mitigation expenditures. • European Union: LIFE programme – Climate, main EU programme targeting climate mitigation. • European Union: LIFE programme –Natura – 2000, protection of biodiversity, in particular migratory birds.
Research/ Knowledge/ Statistics/ Science	<p><i>Activities reported by multilateral institutions</i></p> <ul style="list-style-type: none"> • IADB: global economic and social research (e.g. “deepening economic assessment on climate change”, or “socially efficient crime policies”). • United Nations: Global research on crime and drugs. • United Nations, DESA: “ensure that high-quality, timely, disaggregated, easily accessible data and national statistics and geospatial information are produced.” • UNCTAD: support to the Commission on Science and Technology for Development. 	<ul style="list-style-type: none"> • European Union: H2020 Environment and Resources programme aims to assure environmental integrity, resilience and sustainability with the aim of keeping average global warming below 2° C. • European Union: Clean Sky 2 Joint Undertaking aims to develop innovative technologies to cut aircraft emissions of CO2 and other gases and reduce noise. • Canada: Evaluating Population Health Interventions From Community Perspectives: A Health Equity Approach • Canada: research project on agriculture.

Peace and security	<p><i>Activities reported by multilateral institutions</i></p> <ul style="list-style-type: none"> • United Nations: rule of law and security organisations. • United Nations: Terrorism prevention. <p><i>Contributions reported by provider countries</i></p> <ul style="list-style-type: none"> • United Nations Department of Peace Operations. • Biological Weapons Convention (BWC), • Bali Process: Regional Support Office Activities and ASEAN Support. • Conventional Weapons Convention (CCW). 	<ul style="list-style-type: none"> • Switzerland: expert workshops on the use of biological weapons • Geneva Centre for Security Policy (GCSP • Latvia: Experience exchange activities in the area anti-corruption • Portugal: PEMPOR - Military Education Program in Portugal • Sweden: Policy, research and development - peace operations.
Human rights/ Justice/ Women	<p><i>Activities reported by multilateral institutions</i></p> <ul style="list-style-type: none"> • United Nations: Supporting the Human Rights Council, its subsidiary bodies and mechanisms. • United Nations: Advancement of women. • United Nations: Independent Investigative Mechanism for Myanmar. • United Nations: Law of the sea and ocean affairs. • United Nations: Progressive development and codification of international law <p><i>Contributions reported by provider countries</i></p> <ul style="list-style-type: none"> • Human Rights Trust Fund (HRTF) of the Council of Europe. • SG's Trust Fund to Assist States in the Settlement of Disputes through the International Court of Justice. • Support to the United Nations High Commissioner for Human Rights. 	<ul style="list-style-type: none"> • France: ENM Seminar Trafficking of Human Beings. • France: Seminar on Economic and Financial Investigations. • Switzerland: International human rights forum (Luzern). • Switzerland: research project on the intersection between transition justice international security and the responsibility to protect
Global observation systems	<p><i>Contributions reported by provider countries</i></p> <ul style="list-style-type: none"> • Group on Earth Observations (GEO) Trust Fund. • Group on Earth Observations (GEO) - Global Water Sustainability (GEOGLOWS). 	<ul style="list-style-type: none"> • European Union: Galileo / European Geostationary Navigation Overlay Service (EGNOS) is a GPS-style programme that will provide free extremely high precision positioning services across the world. • European Union: Copernicus the EU's World Satellite Observation programme. Satellite imagery is provided for free to organisations worldwide.

Source: TOSSD Task Force Secretariat (2019), TOSSD data survey.

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