



Item 3. Specific issues

Differences in coverage of concessional flows between TOSSD and ODA

IAEG-SDGs - Working Group on the Measurement of Development Support

Virtual meeting, 23 March 2021



Main differences between TOSSD and ODA

TOSSD	ODA
Objective of the measure	
Measuring resources in support of sustainable development	Measuring donor effort
Key eligibility criterion of the measure	
Sustainable development	Economic development and welfare of developing countries (no sustainability criterion is applied)
Main focus	
Recipient	Provider
Scope of flows covered	
Officially-supported flows: official flows and private finance mobilised through official interventions	Official flows
Concessional and non-concessional	
Concessional definition of the IMF/World Bank (used by developing countries and multilateral institutions)	Concessional definition of the DAC

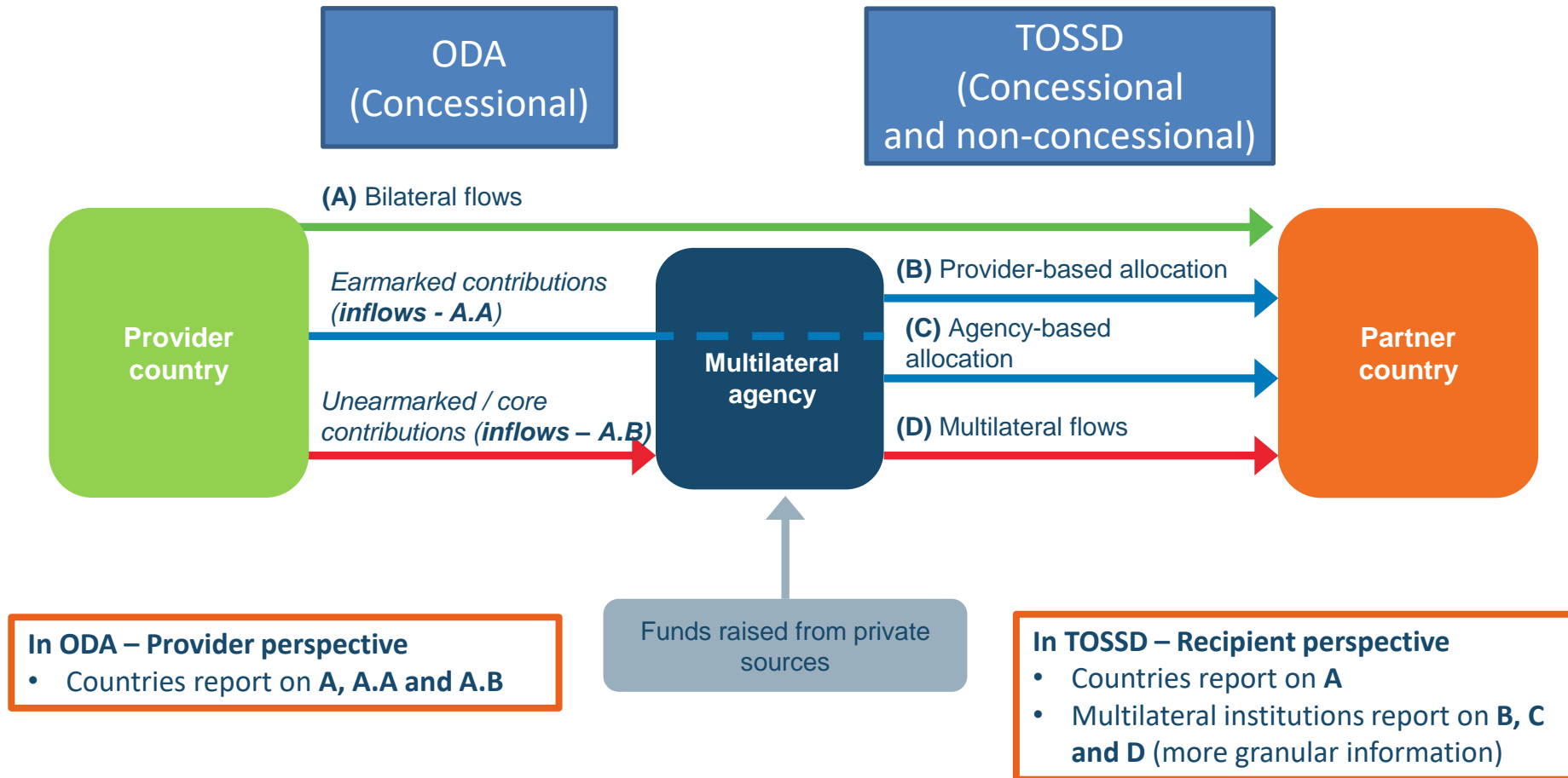


Main differences between TOSSD and ODA

TOSSD	ODA
Measurement	
Cash flow	Grant equivalent. Method of the DAC to measure donor effort in providing concessional loans.
Target countries	
DAC List of ODA Recipients and other countries on an opt-in basis	DAC List of ODA Recipients
Reporters	
Ambition: All providers (SSC providers reported in the first data collection exercise)	DAC and some non-DAC countries
Governance arrangements	
Ambition: driven by the international community through the UN	DAC-driven

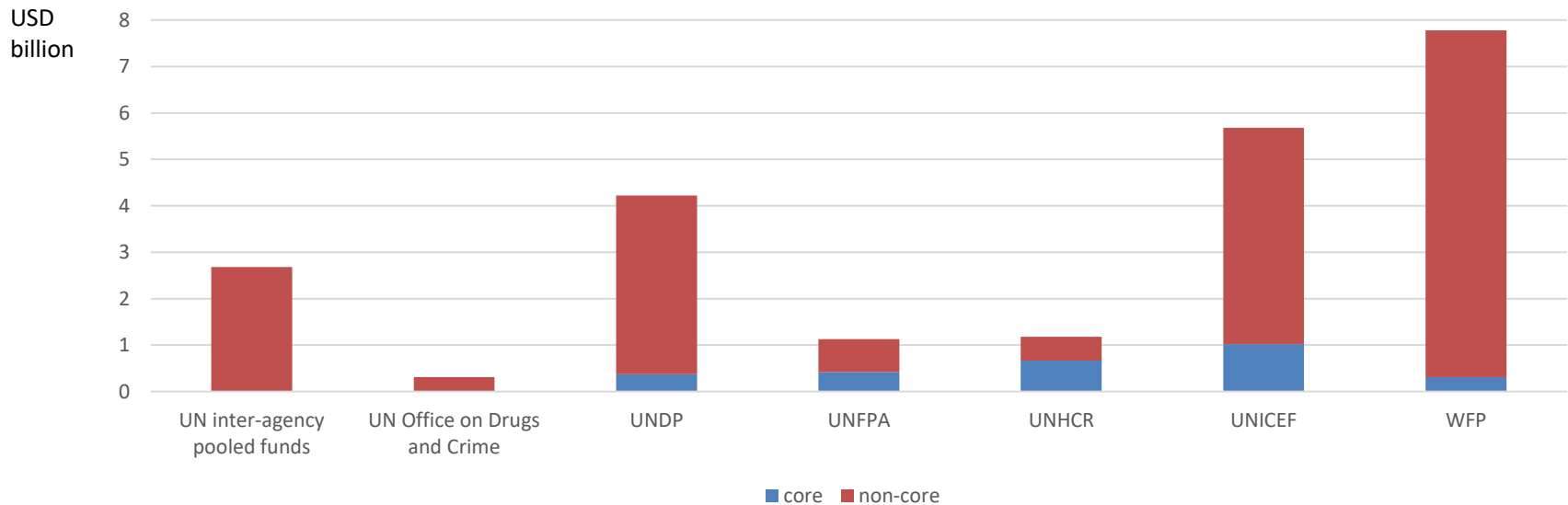


TOSSD and ODA: two different perspectives/points of measurement



More granular information in TOSSD on funding through multilateral institutions

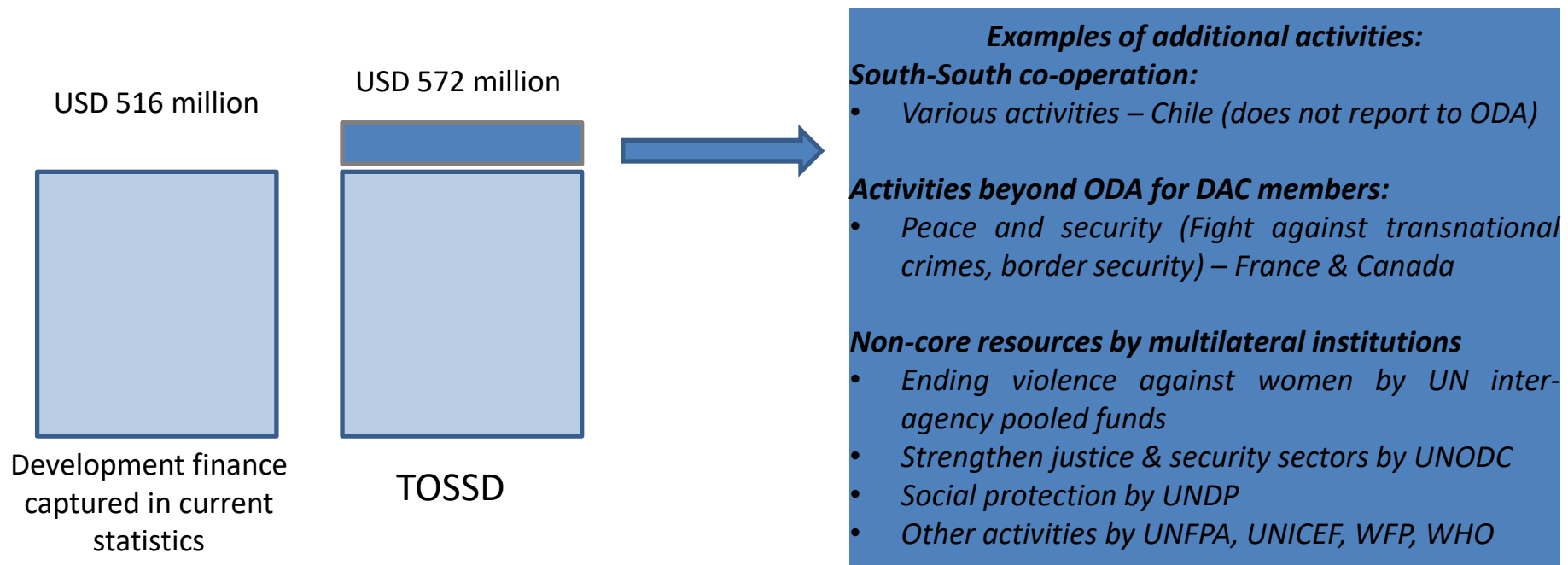
- **Multilateral development banks:** Additional data on projects funded from various trust funds (not available in ODA data)
 - + 64 Trust Funds (all regional MDBs reported)
 - + 638 activities (concessional and non concessional can be identified separately)
 - + USD 430 million
- **UN entities:** additional data on non-core outflows for + **USD 20 billion**



Differences between TOSSD & ODA: more transparency to recipient countries

- The data show how **TOSSD provides more transparency on sustainable development finance at country level** 1/ coming from new reporters, 2/ activities that do not qualify as ODA but support sustainable development and 3/ concessional (and non concessional) outflows of multilateral institutions

For example, for **Guatemala**, **217 new activities** were reported, representing an **increase of 11% in volume terms**.



A larger number of providers

- **TOSSD aims at providing data from a much larger number of provider countries and institutions**
- Many of these countries do not report to the ODA framework because their co-operation does not comply with the ODA definition (e.g. SSC providers focus on mutual benefit and not on economic development and welfare of developing countries as main objective)

10 additional reporters (*)

- Chile
- Costa Rica
- Indonesia
- Nigeria
- Private Infrastructure Development Group
- SESRIC
- UN Capital Development Fund
- UN inter-agency pooled funds
- UN Office on Drugs and Crime
- UN Secretariat

Examples of additional activities:

South-South co-operation:

- *In-kind TC by Indonesia*
- *Triangular co-operation by Costa Rica and contributions to IPGs e.g. expenditures to maintain global biodiversity*

Spending from various trust funds and other non-core resources by multilateral organisations:

- *Water supply by IDB*
- *Working Conditions in the Agro-Export Sector by ILO*

(*) Compared to the OECD Creditor Reporting System



Thank you!

