CONSOLIDATED DATA COLLECTION ON 2024 RESOURCES FOR CRS AND TOSSD: EXPLANATORY NOTES FOR MULTILATERAL DEVELOPMENT BANKS (MDBs)

I. INTRODUCTION AND OBJECTIVES

The OECD has collected data on activities conducted by multilateral organisations through the Creditor Reporting System (CRS) for several years to allow the calculation of total resource receipts by developing country and region. These data are collected as per the request of DAC members for all major multilateral development organisations and, since 2016, all multilateral organisations that are added to the List of ODA-eligible international organisations.[1] The data are used for numerous analyses on external official resources to developing countries, by policy makers at global, regional and country levels as well as by international organisations, civil society organisations and the academia.

The scope of the CRS data collection from multilateral organisations only covers core-funded activities as activities channelled through multilateral organisations (i.e. non-core / earmarked resources) are reportable by donor countries. In TOSSD, these non-core resources are collected directly from multilateral institutions to build a more comprehensive recipient perspective. TOSSD also includes contributions for International Public Goods, which are key for the implementation of the Sustainable Development Goals (SDGs). Given their global or regional nature, these activities (e.g. research, standard-setting or policy work) are not captured (or are only partially captured) in the CRS. Multilateral institutions are key providers of International Public Goods at regional and global levels and TOSSD provides them with a metric to valorise such contributions.

The CRS and TOSSD frameworks are thus complementary (see Table below) and reporting to both is encouraged to promote transparency on the use of development finance resources. This note explains how multilateral organisations can report to the CRS and TOSSD using a consolidated template.

Table 1. Flows from multilateral agencies in the CRS and TOSSD

Origin of resources	Expenditures in support of ODA-eligible developing countries	Expenditures for global functions or in support of countries that are only TOSSD recipients
Core resources (assessed and unearmarked contributions)	CRS and TOSSD	TOSSD only
Non-core (earmarked) resources	TOSSD only	TOSSD only

Since January 2024, the TOSSD framework is operated by the Secretariat of the International Forum on TOSSD (IFT) as an independent entity hosted by the OECD. Conscious of the limited resources available for statistical reporting in the agencies, the CRS and TOSSD data requests to multilateral organisations have been streamlined to meet the needs of both frameworks. Moreover, the OECD and the IFT Secretariats will co-ordinate their feedback to reduce the reporting burden of the agencies.

For any question/assistance regarding reporting or possible delays, please contact:

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[1] See https://www.oecd.org/en/topics/oda-eligibility-and-conditions/dac-list-of-oda-recipients.html#oda-eligible-international-organisations-list

II. METHODOLOGY FOR THE DATA COLLECTION

The data collection relates to **resources provided in calendar year 2024**. It covers all the components of the CRS and TOSSD, i.e.:

- **Cross-border resource flows** (i.e. external flows), including in-kind technical co-operation, in support of sustainable development in developing countries;

- **Regional and global expenditures to support development enablers and/or address global challenges at regional or global levels,** including contributions to international public goods (e.g. normative work on environmental protection), the strengthening of development "enablers" (e.g. regional peace operations) or tackling global challenges (e.g. surveillance of communicable diseases);

- **Private finance mobilised through official development finance interventions**.

Reporting is requested at activity level, and the objective is to make all data publicly available, to the extent possible, also at activity level at OECD Data Explorer and tossd.online. However, data on private finance mobilised by the MDBs will be disclosed at the aggregate level only, as agreed upon with individual institutions in the context of the OECD dataset on mobilisation[2].

Please note that for this data collection round, as part of the WP-STAT workplan on measuring and reporting on mobilisation, the data collection on mobilisation also seeks reporting – *on a pilot basis* – on i) the second level of mobilisation through shares in CIVs, ii) Portfolio mobilisation (e.g. investment exits and risk sharing mechanisms) and iii) Private finance generation through balance-sheet optimisation. (See more guidance for these pilots here).

III. FORMAT AND TIMELINE FOR THE DATA COLLECTION

Streamlined CRS and TOSSD reporting

Data collection for CRS and TOSSD takes place using a consolidated reporting template, which has 36 fields (it excludes CRS fields that are not relevant to multilateral organisations). Annex 1 explains the different reporting fields. Please note that another version of the consolidated reporting template here offers, in the 'Macro for checks' tab, a button that launches a set of automated checks (VBA macro). These basic checks review the validity of codes, their formatting, and the coherency between values in an activity. **Please run the macro and address all the errors before sending your submission.**

The **code list** available here contains all the classifications and associated codes for reporting in the CRS and TOSSD (e.g. sectors, financial instruments). In this context, we would like to highlight the creation of a new code for multilateral support for South-South co-operation for use in field 17. Framework of collaboration. You will also find three new fields

- o 13.b. Other partners – to indicate to the full names of additional entities or organisations involved in the implementation of an activity beyond the main channel of delivery.
- o 35. Disability - to indicate if the activity has inclusion and empowerment of persons with disabilities as its principal objective, or as a significant (secondary) objective, or if it does not target disability inclusion.
- o 36. Interest rates on loans / returns on equities, to report – on a voluntary basis – information on the conditions on loans and equities.[3]

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[2] More information about the OECD work on mobilisation and blended finance is available here.

[3] data field has been reintroduced in the consolidated template to allow MDBs that used to report on this information to the CRS in the past to continue doing so.

Specific inputs requested from multilateral organisations for TOSSD

As shown in Table1 above, an important difference between the CRS and TOSSD frameworks is that in the latter multilateral organisations report on **both their core and non-core funded projects and activities** (unearmarked and earmarked funding). TOSSD aims to provide greater detail on the use of resources channelled through various intermediaries, in particular multi-donor trust funds. As such:

- Please identify separately in the data file each funding window, special fund or trust fund using the reporting item 3 "provider agency". In case you finance some of your activities mixing both core and non-core resources from a same agency, please provide, in a separate column or file, the share of core/non-core funding for all concerned agencies.

This information will serve to distinguish between core and non-core funding. Only core-funded activities will be included in the CRS to avoid double-counting with reporting from bilateral donors.

Reporting deadline

The reporting deadline is on 06 June 2025. Please contact the OECD and IFT Secretariats should you anticipate any difficulties in meeting this deadline.

Annex 1. Activity-level Consolidated Reporting Form for CRS and TOSSD and summary of Reporting Instructions

The consolidated format for multilateral organisations has 36 items. A number of items can be left empty if the information is not available, required items are specified in the table. Items used for CRS only or TOSSD only are also identified in the table below.

Reporting items	Clarifications
A. Identification data	
1. Reporting year	**Required item.** Calendar year for which data are reported.
2. Provider country/institution	**Required item.** Unique code identifying the reporting country or institution. If you do not find a code for your country/institution, please indicate the name in letters.
3. Provider agency	**Required item.** Unique code identifying the agency within the provider country that has budget responsibility and controls the activity for its own account. The provider agency is the government entity (central, state or local government agency or department) financing the activity from its own budget. **For multilateral organisations, the code identifies the department or fund financing the activity within the institution (e.g. funding window, special fund, trust fund).** If you do not find a code for a particular agency, please indicate the name in letters.
4. Provider project ID number	Unique code for identifying the project in the provider's internal databases. Leave empty if the project is not identified by a code in your systems at present.
5. ID Number	Unique code for identifying the project in both the CRS and TOSSD databases. Format is a 10-digit number starting by year (e.g. 2020000327). It can be created by the Secretariat.
B. Basic data	
6. Recipient	**Required item.** Unique code identifying the country/region receiving the cross-border flow or benefiting from the in-kind technical co-operation. Each recipient country/region has its own code. Note that the list of TOSSD recipients is broader than the list used for CRS reporting. Consult the Secretariat about the possibility of using alternative regional classifications, such as the M49 UNSD classification.
7. Project title	**Required item.** Free text indicating the official project title in English, French or Spanish. If the project title is only available in another language, please provide it as such and the Secretariat will make best efforts to translate it.
8. Description	Free text describing the activity, including its objectives, planned outputs and outcomes, time frame, and budget. The text should be provided in English, French or Spanish. Over time, the aspiration will be to collect this information in all UN languages. As indicated above for the project title, if the description is only available in another language, please provide it as such.
9. External link *(for TOSSD only)*	Digital Object Identifier (DOI) or link to a web page (of the provider, implementing partner or recipient) containing detailed information on the activity.
10. SDG focus	**Required item.** Multiple codes identifying the target(s) in the UN list of SDG targets, separated by a semicolon ";" (e.g. 2.1; 3.3). In case no direct link can be found to an SDG target, report the goal as "x.0", for example "2.0" for Goal 2, and provide an appropriate justification in the "notes" field at the end of the data file. (See the TOSSD Reporting Instructions, paragraphs 47-49.) Only report the targets that the activity directly and significantly contributes to. It is expected that, for most projects, the number of SDG targets should not exceed ten. Only the first 10 SDG targets (and/or goals) reported per activity will be disseminated online.
11. Sector	**Multiple codes identifying the sector(s) that the resource transfer is intended to foster.** In the case activities that benefits several sectors, a maximum of 10 sector codes can be assigned. The share of the contribution corresponding to each code should be reported with the percentages adding up to 100. Use one of the following formats: • a string that can be easily parsed such as: "23110:40|32262:30|15114:20|15160:10"; or • an XML string such as: "\<sectors>\<sector code="23110" percentage="40"/>\<sector code="32262" percentage="60"/>\</sectors>". If details are not available, report one main sector only.

Reporting items	Clarifications
12. Channel of delivery	The channel of delivery is the first implementing partner. It has implementing responsibility over the funds and is normally accountable to the provider agency by a contract or other binding agreement. Indicate the code identifying the institution through which the activity is implemented. In case the institution through which the activity is implemented does not have a channel of delivery code, indicate the relevant category. The channel of delivery classification includes seven main categories as follows: • 10000: Public sector institutions include central, state or local government departments (e.g. municipalities) and public corporations in provider or recipient countries. • 20000: Non-governmental organisations (NGOs) and civil society. • 30000: Public-private partnerships (PPPs) and networks. • 40000: Multilateral organisations are international institutions with governmental membership. • 51000: Universities, colleges or other teaching institutions, including research institutes or think-thanks. • 60000: Private sector institutions, including all "for-profit" institutions, consultants and consultancy firms that do not meet the definition of a public sector institution. • 90000: Other.
13. Channel name	Free text indicating the full name of the institution implementing the activity (channel of delivery).
13b. Other partner entities/ organisations	Free text indicating, when applicable, the full names of additional entities or organisations involved in the implementation of the activity, including in the context of triangular/trilateral co-operation.
14. Modality	Unique code specifying the modality of co-operation used to implement the activity. The various modalities relevant to multilateral organisations' activities include: • A01: GENERAL BUDGET SUPPORT – identifies unearmarked contributions to the government budget including funding to support the implementation of macroeconomic reforms (structural adjustment programmes, poverty reduction strategies). **Please make sure to associate sector code 51010 for general budget support.** • A02: SECTOR BUDGET SUPPORT– identifies budget support for which a dialogue between donors and partner governments focuses on sector-specific concerns, rather than on overall policy and budget priorities. • B01: CORE SUPPORT TO NGOS AND CIVIL SOCIETY, PPPs AND RESEARCH INSTITUTES – Identifies funds provided to PPPs, networks, research institutes and non-profit private bodies for use at these organisations' discretion and contributing to programmes and activities which these institutions have developed themselves, and which they implement on their own authority and responsibility. • C01: PROJECTS – Identifies specific inputs, activities and outputs supported by a TOSSD provider, to reach specific objectives/outcomes within a defined time frame, with a defined budget and a defined geographical area. • D02: OTHER TECHNICAL CO-OPERATION – Includes the provision of technical co-operation using internationally or locally recruited experts, beyond technical co-operation already embedded in the projects described above and beyond in-kind technical co-operation. All non-salary costs of experts (including those of public officials of the reporting country) such as flights, per-diem, accommodation, internal transportation within the recipient country and training, are also included. This category also covers training and research as well as various capacity building activities such as conferences, seminars, workshops, exchange visits. • F01: DEBT RELIEF, PRINCIPAL (original loan previously recorded in TOSSD). • F02: DEBT RELIEF, PRINCIPAL (original loan not recorded in TOSSD). • F03: DEBT RELIEF, INTEREST. • G01: ADMINISTRATIVE COSTS – Includes administrative costs of delivering development finance activities, not included elsewhere. When the exact amount cannot be identified, reporters may estimate these costs as follows: i) take as a starting point the total administrative costs of development co-operation agencies and other official entities involved in the delivery of TOSSD activities; and ii) do a pro-rata calculation, reflecting the share of eligible activities and countries in total expenditures of the institution. Administrative costs are included in Pillar II, but the costs of country or regional offices may be reported against the code of the country or region in which the activities are conducted.

Reporting items	Clarifications
15. Financial instrument	**Required item.** Unique code specifying the financial instrument used to fund the activity. The main categories of financial instruments are: grants, debt instruments, mezzanine finance instruments, equity and shares in collective investment vehicles, guarantees and other unfunded contingent liabilities, direct provider spending.
16. Financing arrangement *(for TOSSD only)*	Multiple codes identifying specific characteristics of the financial arrangement: • FA01: BLENDED FINANCE – the strategic use of development finance for the mobilisation of additional finance towards sustainable development. • FA02: ISLAMIC FINANCE – sharia-compliant finance (the Islamic finance instruments are included in the financial instruments classification in the relevant categories). • FA03: CO-FINANCING ARRANGEMENTS INVOLVING RECIPIENT COUNTERPART FUNDS – the co-financing by the recipient country public institutions. • FA04: OFFICIALLY-SUPPORTED EXPORT CREDITS – credits extended by government-owned or controlled specialised export-financing agencies or institutions (ECAs) for commercial purposes to finance a specific purchase of goods or services from within the creditor country. (…)
17. Framework of collaboration *(for TOSSD only)*	Multiple codes identifying specific frameworks of collaboration: • FC01: SOUTH-SOUTH CO-OPERATION – a broad framework of collaboration among countries of the South in the political, economic, social, cultural, environmental and technical domains. Involving two or more TOSSD recipient countries, it can take place on a bilateral, regional, intraregional or interregional basis. Developing countries share knowledge, skills, expertise and resources to meet their development goals through concerted efforts. • FC02: TRIANGULAR CO-OPERATION – (also referred to as trilateral co-operation) involves a partnership among at least three partners, where three main roles can be identified as follows: o The beneficiary partner, which is a TOSSD recipient country that requests support to tackle a specific development challenge. • Two other partners (of which one is an SSC provider) that make their knowledge, expertise and/or financial resources available to help the beneficiary tackle the development challenge. (NEW CODE) FC03: MULTILATERAL SUPPORT FOR SOUTH-SOUTH CO-OPERATION: Collaborative arrangement whereby a multilateral institution supports South-South co-operation exchanges, providing a mechanism or a structure (financial or non-financial) that facilitates the exchange of knowledge, skills, expertise and/or resources among two or more developing countries.
18. TOSSD Pillar *(for TOSSD only)*	**Required item.** A code indicating whether the activity falls under Pillar I or Pillar II of TOSSD. Pillar I (code 1) identifies cross-border resources extended to TOSSD recipient countries in support of sustainable development and also includes in-kind technical co-operation. Pillar II (code 2) identifies regional and global expenditures (that do not involve cross-border flows to TOSSD recipient countries) to support the provision of international public goods, promote development enablers and address global challenges. Further guidance on reporting on Pillar I and classification of activities in sub-pillars pillar II.A (code 21) and pillar II.B (code 22) is given in Annex 2 below and the Reporting Instructions, Annex E, table 1.
C. Volume data	
19. Currency	**Required item** ISO code for the currency in which the transaction has been undertaken. If you do not find a code for your currency, please indicate the name in letters.
20. Amount committed	**Required item.** In thousands of units (millions for Yen). New amount committed contractually by the provider during the reporting year, i.e. the face value of the activity.
21. Amount disbursed	**Required item.** In thousands of units (millions for Yen). Amount disbursed (expenditure) by the provider during the reporting year.
22. Reflows to the provider	**Required item.** In thousands of units (millions for Yen). .Amount paid back to the provider (your organisation) during the reporting year and related to recoveries on grants, amortisation of loans and gains or losses from equity sales. The amounts can be reported aggregated by recipient country.

Reporting items	Clarifications
23. Amount mobilised	In thousands of units (millions for Yen). Report in this field the resources mobilised by official development finance interventions from private sources, where a causal link between the provision of the private finance and the official intervention can be documented.[4] Transactions are classified as official or private according to who owns or controls the financing entity (see definitions in footnote 5). Any resources mobilised from public entities should be excluded. Please also complete items 27-28 and <u>the supplementary data fields contained in the separate tab "mobilisation"</u>, for checking purposes at Secretariat's end and to remove double counting at the international level.
For loans and equities only	
24. Concessionality	**Required item** For non-grant instruments (e.g. loans, equites): a binary 1=yes or 0=no code indicating the concessionality of the loan/equity according to the IMF definition.
25. Maturity	For loans only: interval (number of months) from commitment date to the date of the last payment of amortisation.
For mobilisation only	
26. Leveraging mechanism	Unique code indicating the leveraging instrument used[6]: 1: Syndicated loan, arranger 2: Syndicated loan, participant 3: Common shares in flat collective investment vehicle 4: Shares in the riskiest tranche of structured collective investment vehicle (…) 5: Shares in the mezzanine/senior tranche of structured CIV 6: Guarantee/insurance 7: Direct investment in companies, equity 8: Direct investment in companies, mezzanine/senior debt 9: Credit lines 10: Simple co-financing
27. Origin of the funds mobilised	Multiple codes identifying the origin of the funds mobilised: 1: Provider country 2: Recipient country 3: Third high-income OECD country 4: Other third country 5: Multiple origins
Other data	
28. Climate change mitigation	Please report as per either the Rio marker or the MDB methodology (climate components, percent). In TOSSD this information is converted into the keyword #MITIGATION.
29. Climate change adaptation	Please report as per either the Rio marker or the MDB methodology (climate components, percent). In TOSSD this information is converted into the keyword #ADAPTATION.
30. Climate change overlap	Percentage of mitigation and adaptation overlap, as per the MDB methodology (climate components, percent). In TOSSD this information is converted into the keywords #MITIGATION and #ADAPTATION.
31. Gender Marker	Please indicate 0 if not targeted to the policy objective, 1 if significant objective and 2 if principal objective. For more information on the use of the policy marker, please visit https://www.oecd.org/dac/gender-development/dac-gender-equality-marker.htm. In TOSSD this information is converted into the keyword #GENDER.

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[4] Detailed description of the CRS methodologies, including examples of reporting, can be found here. MDBs can report on the mobilised amounts based on the MDB methodology as long as they also report the supplementary data requested in the worksheet "mobilisation" of the reporting template for quality assurance and harmonization purposes.

[5] In the context of the CRS and TOSSD, official transactions are those undertaken by central, state or local government agencies at their own risk and responsibility, regardless of whether these agencies have raised the funds through taxation or through borrowing from the private sector. This includes transactions by public corporations i.e. 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. Private transactions are those undertaken by firms and individuals resident in the reporting country from their own private funds.

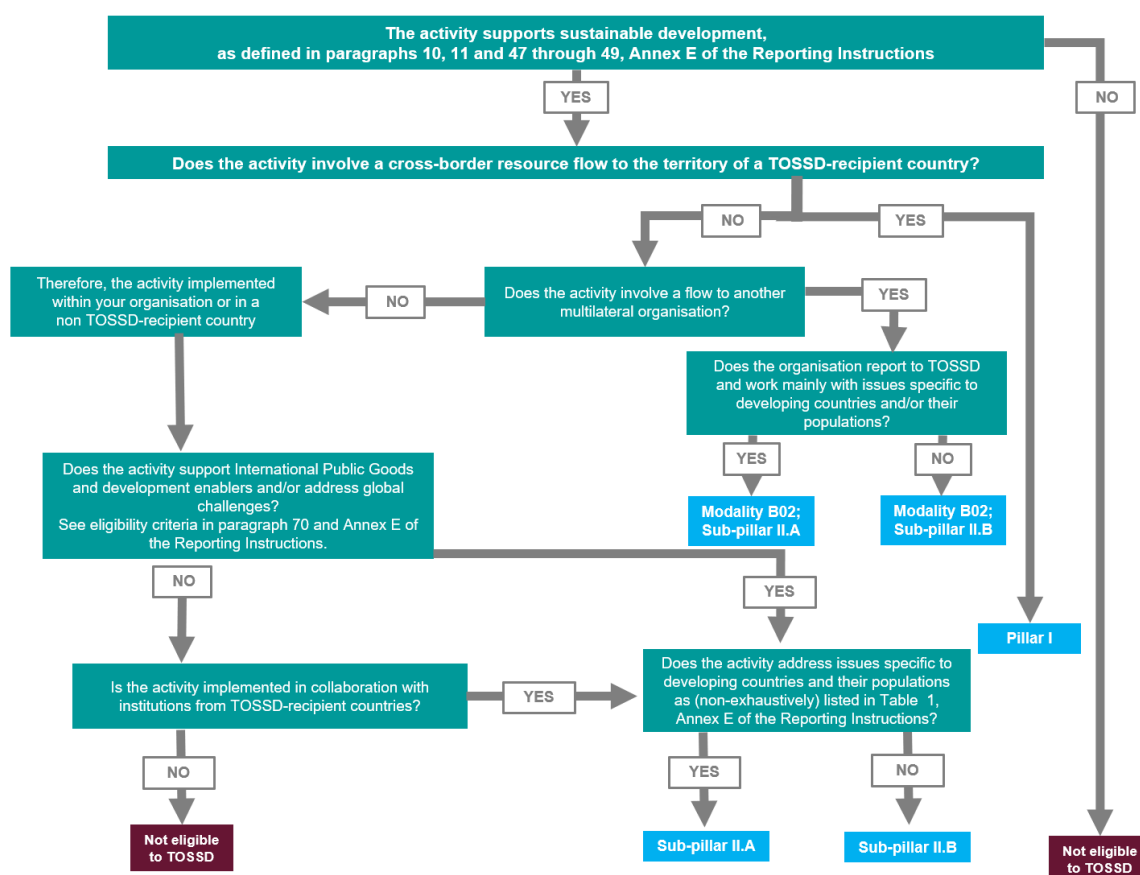[6] Note that, for the purpose of the CRS data pilots, new codes have been introduced, see guidance here.

Reporting items	Clarifications
32. Biodiversity	Please indicate 0 if not targeted to the policy objective, 1 if significant objective and 2 if principal objective. For more information on the use of the policy marker, please visit http://www.oecd.org/dac/stats/addenda-converged-statistical-reporting-directives.htm, Addendum 2 and https://one.oecd.org/document/DCD/DAC/STAT(2018)24/en/pdf. In TOSSD this information is converted into the keyword #BIODIVERSITY.
33. Desertification	Please indicate 0 if not targeted to the policy objective, 1 if significant objective and 2 if principal objective. For more information on the use of the policy marker, please visit http://www.oecd.org/dac/stats/addenda-converged-statistical-reporting-directives.htm, Addendum 2 and https://one.oecd.org/document/DCD/DAC/STAT(2018)25/en/pdf
34. Disability	Please indicate 0 if not targeted to the policy objective, 1 if significant objective and 2 if principal objective. For more information on the use of the policy marker, please visit http://www.oecd.org/dac/stats/addenda-converged-statistical-reporting-directives.htm, Addendum 2 and https://one.oecd.org/document/DCD/DAC/STAT%282020%2948/en/pdf.
35. Keywords	The keywords field is used to identify activities with specific cross-cutting characteristics or objectives, such as #COVID-19, #REFUGEES_HOSTCOMMUNITIES, #PPR_PREPAREDNESS, etc.
36. Interest rates on loans / Expected return per annum on equities *(for CRS only)*	Enter • in 5 digits, e.g. "05200" for 5.2 % ; or • "0" if interest free. If a loan with variable interest rate, report the variable rate with the following format, e.g. SOFR6M-1.5%.
Supplementary data on amounts mobilised (for validation purposes, not disclosed), reportable in worksheet "Mobilisation"	
Data Pilot Category (for CRS only during the data pilots)	This field is to separately identify the pilot to which the reported data on mobilisation aims to contribute (see further guidance HERE): 1 = Second-level mobilisation through CIVs, equity funds 2 = Second-level mobilisation through CIVs, debt funds 3= Portfolio mobilisation 4= Balance-sheet operations
S0. Methodology applied	Indicate the methodology applied for reporting amounts mobilised in data fied 23: 1=OECD; 2=MDB-direct mobilisation; 3=MDB-indirect mobilisation
S1. Amounts invested by your institution	To capture the amount invested by the reporting institution. This field is applicable to all leveraging mechanisms. For guarantees, use this field to report on the guarantor's exposure (needed in the case of co-guarantors).
S2. Total official investment	To capture the total amount invested by all official providers (including the reporting institution). This field is applicable to all leveraging mechanisms. For guarantees, use the field to report the sum of all official guarantors' exposure.
S3. Private investment before attribution	To capture the total private investment mobilised, before calculation of the share attributed to the reporting institution. This field is applicable to all leveraging mechanisms. For credit lines, use the field to report private finance mobilised at the level of the local financial institution (top-up funds).
S4. Project finance flag	This field is meant to isolate investments in broader project finance SPVs. It is mainly applicable to guarantees, syndicated loans and direct investment in project finance SPVs.
For syndicated loans	
S5. Type of arranger	To capture the official vs. private nature of the arranger.
For shares in CIVs and DICs/SPVs	
S6. Number of official investors in the riskiest tranche	This field is only applicable to shares in CIVs, direct investment in companies and project finance SPVs, for capturing the number of official actors (incl. the reporting institution, if relevant) investing in the riskiest tranche.
S7. Number of official investors in the mezzanine/senior tranche	This field is only applicable to shares in CIVs, direct investment in companies and project finance SPVs, for capturing the number of official investors (incl. the reporting institution, if relevant) in the mezzanine/senior tranches.

Reporting items	Clarifications
For credit lines and other second level of mobilisation	
M7b. Expected share of the CIV's investment in total investee's equity (for CRS only during the data pilots)	This field is only applicable for reporting – on a pilot basis – on the second level of mobilisation through CIVs It aims to capture the expected share of the CIV's investment in total investee's equity, reportable in % (see further guidance here).
S8. Revolving factor / *Expected use of CIV's funds (for CRS pilot only)*	This field is only applicable to credit lines for capturing the value of a revolving factor, if relevant.
S9. End-borrowers' / investees' equity	This field is for capturing the value of the end-borrowers' equity investment, as required by the credit line contract (if any), as well as the estimated end-investees' equity (for CRS only during the data pilots).
For technical assistance	
TA1. TA flag	This field to identify the different types of TA through three possible values: • "1 – direct support in accessing external financing" (category A); • "2 – Public-Private Partnership transaction advisory services" (category B) and • "3 – feasibility studies or other support to help develop and implement projects" (category C).
TA2. Names of other official financiers	This field to assess the risk of double counting and to enable data quality assurance across all reporters.
TA3. Justification of the mobilisation effect and finaning structure description (and useful links)	This field to better understand the rationale for including such activities in the mobilisation measure and to collect details on the financing structure of the reported cases.

Annex 2. Guidance for reporting on TOSSD sub-pillars II.A and II.B

TOSSD Pillar II captures resources in support of International Public Goods that are necessary for the achievement of the SDGs (e.g. international normative and surveillance work in areas such as climate change and pandemics). It includes resources deployed at the international (global or regional) or domestic level and whose benefits are of transnational reach. TOSSD Pillar II is further broken down to sub-pillars II.A and II.B. Sub-pillar II.A covers activities that address issues specific to developing countries and/or their populations, while sub-pillar II.B covers activities that address issues of a global nature or that provide benefits at the global level.

The decision tree below describes the general approach for reporting on TOSSD, including sub-pillars II.A and II.B:

Eligibility criteria are explained in the Reporting Instructions and additional guidance on the eligibility of specific themes has been included in Annex E:

- Research & Development
- Peace & Security
- Climate change
- Support to refugees and protected persons
- Global health

Examples of Pillar II activities are listed below:

Climate

- **Activities in countries beyond the list of TOSSD recipients** (e.g. high-income countries and EU Members States) – TOSSD sub-pillar II.B (code 22):
    - Climate mitigation: EU LIFE programme – Climate mitigation part
    - Climate action part of the European Union Regional Cohesion Fund, designed to reduce the differential in development between European regions and to promote sustainable development
    - Climate research: Climate Change Science Project

Biodiversity[7]:

- **Global and regional activities** – TOSSD sub-pillar II.B (code 22) unless the activity is specifically aimed at a developing region, in which case TOSSD sub-pillar II.A (code 21) should be assigned**:**
    - Convention on the Conservation of Migratory Species of Wild Animals
    - UNEP – Data Reporting Tool for biodiversity-related Multilateral Environmental Agreements
    - Database related to the EU Wildlife Trade Regulations in support of Customs, police and other inspection services in combating illegal wildlife trade into and from the EU
- **Activities in countries beyond the list of TOSSD recipients** (e.g. high-income countries and EU Members States) – TOSSD sub-pillar II.B (code 22):
    - European Union: LIFE programme – environment including Natura–2000 on protection of biodiversity and in particular migratory birds
    - Conserving hawksbill sea turtles and their beach habitats in Barbados

Research & Development:

- **Global and regional activities** – TOSSD sub-pillar II.B unless the activity is specifically aimed at a developing region, or addresses an issue specific of developing countries or their populations, in which case TOSSD sub-pillar II.A(code 21) should be assigned**:**
    - IADB Economic and sector work
    - International Workshop on HIV and Hepatitis Observational Databases
    - OECD Centre for Educational Research and Innovation
    - UNIDIR: Understanding nuclear weapons risks
- **Activities in countries beyond the list of TOSSD recipients** (e.g. high-income countries and EU Members States) – TOSSD sub-pillar II.B:
    - European Union Horizon 2020 funding programmes:
        - H2020 Energy Efficiency: support for innovation of more energy-efficient technologies.
        - H2020 Environment and Resource: assure environmental integrity, resilience and sustainability with the aim of keeping average global warming below 2° C and enabling ecosystems and society to adapt to climate change and other environmental changes

Satellites and observation systems:

- **Global and regional activities** – TOSSD sub-pillar II.B (code 22) unless the activity is specifically aimed at a developing region, in which case TOSSD sub-pillar II.A (code 21) should be assigned:
    - Group on Earth Observations (GEO), Global Climate Observing Systems
- **European Union programmes** – TOSSD sub-pillar II.B (code 22)**:**
    - Copernicus (Global Monitoring for Environment and Security) is the EU's World Satellite Observation programme: Satellite imagery is provided for free to organisations worldwide and it is already widely used for development and cooperation purposes.
    - Galileo / European Geostationary Navigation Overlay Service: free GPS-style programme used across the world (200 millions of users worldwide in September 2018).

Health

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[7] The Secretariat of the International Forum on TOSSD is currently conducting a pilot study on biodiversity to, *inter alia*, develop guidance on classifying regional and global activities in support of biodiversity as sub-pillar II.A or II.B.

- **Global and regional activities** – TOSSD sub-pillar II.B unless the activity is specifically aimed at a developing region, or addresses an issue specific of developing countries or populations in which case TOSSD sub-pillar II.A should be assigned**:**
    - Supporting the Caribbean Public Health Agency Research, Policy Development and Evaluation Unit (II.A code 21)
    - WHO / UNECE Joint Task Force on Health Aspects of Long Range Transboundary Air Pollution (II.B code 22)
    - Coalition for Epidemic Preparedness Innovations (CEPI) (II.B code 22)
- **Activities in the provider country or countries beyond the list of TOSSD recipients (mostly related to research)** – TOSSD sub-pillar II.B:
    - Healthy Lifestyle Summer Program 2018 (II.B code 22)
    - Research: Evaluating Population Health Interventions From Community Perspectives: A Health Equity Approach (II.B code 22)

Other areas

- Trade, e.g. trade agreements (II.B code 22)
- Industry (II.B code 22)
- Sustainable consumption and production (II.B code 22)
- Human rights and justice e.g. international criminal tribunals (II.B code 22)

Annex 3. Checklist for reporters

Reporting items	Clarifications
1. Reporting year	
2. Provider country/institution	
3. Provider agency	
4. Provider project number	
5. ID Number	Please make sure that all ID Numbers are unique.
6. Recipient	Unique code identifying the country/region receiving the CRS/TOSSD cross-border flow or benefiting from the in-kind technical co-operation. Each recipient country/region has its own code. Note that the list of TOSSD recipients is broader than the list used for CRS reporting.
7. Project title	Maximum field length = 300 characters. Please consider editing if source data > 300 characters.
8. Description	Maximum field length = 8000 characters. Please consider editing if source data > 8000 characters.
9. External link	
10. SDG focus	For activities marked with more than 10 SDGs, only the first 10 will be displayed. The rest will be recorded in the notes field. Please make sure the SDGs are separated by ";" and not by any other punctuation mark. The SDGs and sector categories have interlinkages, which may be strong, medium or mild. When reporting the SDG focus, please consider the interlinkages as shown in the table below. Further information on the interlinkages between the SDGs, main sector categories and markers (e.g. climate mitigation, climate adaptation) can be found in the SDG Handbook. **Main interlinkages between SDGs and sectors** *(see table below)*

Main interlinkages between SDGs and sectors

Sector	CRS sector categories	Related SDGs & Targets	Strength
Education	110 - 114	SDG 1 (1.a, 1.4, 1.5), SDG 4, SDG 11.2	Medium, Strong
Health	120 - 123	SDG 1 (1.a, 1.4, 1.5), SDG 3, SDG 11.2	Medium, Strong
Population Policies/Programmes & Reproductive Health	130	SDG 3 and SDG 5	Strong
Water Supply & Sanitation	140	SDG 1 (1.a, 1.4, 1.5), SDG 6, SDG 11.2	Strong
Government & Civil Society	150 - 151	SDG 1, SDG 5, SDG 10, SDG 16 and others	Mild, Medium, Strong
Conflict, Peace & Security	152	SDG 16.1, 16.2	Strong
Other Social Infrastructure & Services	160	SDG 1, SDG 10, SDG 11 and others	Medium
Transport & Storage	210	SDG 9, SDG 11.2 and others	Mild

Reporting items	Clarifications			
	Communications	220	SDG 9.c., SDG 17.8, many others	Strong, Mild
	Energy	230 - 236	SDG 7 (all), SDG 13 (232 Renewable Energy)	Strong
	Banking & Financial Services	240	SDG 1, 8.10, 9.3, 10.5 and others	Medium
	Business & Other Services	250	SDG 1, SDG 8, SDG 9 and others	Mild
	Agriculture, Forestry, Fishing	310 - 313	SDG 2 and SDG 1, SDG 8, SDG 12, SDG 15	Strong, Mild
	Industry, Mining, Construction	320 - 323	SDG 1, SDG 8, SDG 9, SDG 12 and others	Mild
	Trade Policies & Regulations	331	SDG 10.a, 17.10, 17.11, 17.12; SDG 1, SDG, 8	Strong, Mild
	Tourism	332	SDG 1, SDG 8.9 and others	Mild, Strong
	General Environment Protection	410	SDG 11.3 and 11.6; SDG 12; SDGs 13 - 15	Medium, Mild, Strong
	Other Multisector	430	SDG 1 and others	Mild
	General Budget Support	510	SDG 16.6, SDG 17.2 and case by case	Mild
	Development Food Assistance	520	SDG 2.1 and 2.2	Strong
	Other Commodity Assistance	530	Many	
	Action Relating to Debt	600	SDG 17.4	Strong
	Emergency Response	720	SDG 1.5 *if* no project-related SDG is applicable	Mild
	Reconstruction Relief & Rehabilitation	730	SDG 1.5 *if* no project-related SDG is applicable	Mild
	Disaster Prevention & Preparedness	740	SDG 3 or 11.5	Mild, Strong
	Administrative Costs of Donors	910	SDG 17.2 *if* no project-related SDG is applicable	Mild
	Refugees in Donor Countries	930	SDG 10.7, others	Medium
	Unallocated / Unspecified	998	SDG 17.16 and 17.17	Mild
11. Sector	If multiple sectors are assigned, please make sure that the number of sectors reported for an activity does not exceed 10, and that the percentages assigned to each sector add up to 100%. Please make sure the sectors are separated by "|" and not by any other punctuation mark (e.g., 21010:50 | 23110:50) For sectors **410XX with recipient code 999 or non-TOSSD recipient** please assign TOSSD sub-pillar II.B (code '22'). For sector **1520010** please assign TOSSD sub-pillar II.B (code '22').			
12. Channel of delivery	Please check if the channel of delivery has a specific channel code. If so, make sure to assign this code (instead of a more general channel code) for accurate data processing and to avoid double-counting. For channels **41203 and 41204** please assign TOSSD sub-pillar II.B (code '22').			
13. Channel name	Maximum field length = 255 characters. Please consider editing if source data > 255 characters.			
13b. Other partner entities/ organisations				
14. Modality	For modalities **A0x, E01** and **F0x**, please assign TOSSD pillar '1'.			

Reporting items	Clarifications
	For modalities **B02 (with channel 41310) and E02**, please assign TOSSD sub-pillar II.A (code '21').
	For modalities **B02, and G01**, please assign TOSSD sub-pillar '21' or '22'.
	For modalities **I01, I02 and I05**, please assign TOSSD sub-pillar II.A (code '21').
	For modalities **H00**, please assign TOSSD sub-pillar II.b (code '22').
	Activities under modality **D02** generally fall under TOSSD pillar '1' (except when donor experts are assigned to work for multilateral organisations, in which case sub-pillars '21' or '22' are more appropriate).
	Activities under modality **C01** with a specific recipient code will generally be assigned TOSSD pillar '1'.
	For modality **C01** with a regional or global recipient code, please check whether the project involves flows to multiple countries (assign TOSSD pillar '1') or relates to a regional/global project implemented at the level of a global or regional institution with no direct resource transfer to individual countries (assign TOSSD sub-pillar '21' or '22').
15. Financial instrument	
16. Financing arrangement	For transactions with mobilised amounts please assign **FA01** (Blended finance).
17. Framework of collaboration	
18. TOSSD pillar	
19. Currency	
20. Amount committed (thousands)	
21. Amount disbursed (thousands)	Please indicate disbursements as positive numbers.
22. Reflows to the provider (thousands)	Please indicate reflows as positive numbers.
23. Amount mobilised (thousands)	
24. Concessionality	Concessional loans convey a grant element of at least 35%, calculated at a uniform rate of discount of 5%. Loans are considered non-concessional if they do not meet this IMF and WB definition of concessionality. To calculate the grant element of a loan, please use this link: https://www.imf.org/external/np/pdr/conc/calculator/. Activities reported as concessional will be presented as ODA-like in the CRS statistics, and non-concessional as OOF-like.
25. Maturity (in months)	
26. Leveraging mechanism	
27. Origin of the funds mobilised	
28. Climate change mitigation	

Reporting items	Clarifications
29. Climate change adaptation	
30. Climate change overlap	
31. Gender Marker	
32. Biodiversity	
33. Desertification	
34. Keywords	