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26 July 2022

DEVELOPMENT CO-OPERATION DIRECTORATE

Total Official Support for Sustainable Development – Data comparison study for Bangladesh, Cameroon, and Colombia

This working paper is part of a series of pilot studies on the framework of Total Official Support for Sustainable Development (TOSSD). The objective of this pilot is to compare the data collected by TOSSD with the data collected at the national level on incoming development finance for sustainable development.

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JT03499670

OECD Working Paper

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Please cite this paper as Gualberti, G., Xu, S., Lessard, M., Sangare, C., Dagtekin, A., Mícek, C., Benn, J. (2022), “Total Official Support for Sustainable Development – Data comparison study for Bangladesh, Cameroon and Colombia”, OECD Development Co-operation Working Papers, No. 109, OECD Publishing, Paris.

Abstract

The TOSSD statistical framework aims to provide a complete picture of all official resources flowing into developing countries for their sustainable development, providing reliable, comparable and transparent data. This working paper compares the TOSSD data for the year 2019 with datasets collected by three countries: Bangladesh, Cameroon and Colombia. The study explores similarities and differences between the TOSSD data and the data collected at the local level, and provides recommendations on how to improve data completeness and accuracy. It also suggests how a data validation mechanism for TOSSD could work, allowing recipient countries to provide timely feedback.

Foreword

This working paper is part of a series of pilot studies on the framework of Total Official Support for Sustainable Development (TOSSD). These studies are meant to inform the TOSSD Task Force, as well as the international community working on, or interested in, the financing of the SDGs. The objective of this pilot is to compare the data collected by TOSSD with the data collected at the national level on incoming development finance for sustainable development. This comparison highlights methodological and data coverage differences and provides a base to increase transparency and reliability of development finance data. Furthermore, this comparison draws the first steps to implement a possible data verification system by recipient countries in TOSSD.

The study is based on quantitative and qualitative comparison of the TOSSD dataset with those provided by Bangladesh, Cameroon and Colombia, supplemented by interviews with the public institutions in charge of collecting the datasets, adopting a common methodological approach for the three countries.

The study makes a set of recommendations to the Task Force to further develop the TOSSD framework.

Total Official Support for Sustainable Development (TOSSD) is a new statistical framework to track the totality of official support for the 2030 Agenda and the Sustainable Development Goals (SDGs), including private finance directly mobilised by official interventions. TOSSD has been built from the ground up to fulfil the data needs of countries receiving support for sustainable development. It is the first comprehensive statistical framework on financing for development conceived and governed by an international task force composed by provider countries, recipient countries, dual provider-recipients and multilateral institutions.

TOSSD is quickly becoming an international standard. The first two rounds of data collection (2019 and 2020) demonstrated the viability of the methodology and successfully gathered data from providers not previously covered by international development finance statistics. Moreover, TOSSD has been recognised in 2022 as a data source for the SDG indicator 17.3.1 on sustainable development support. The OECD and the United Nations Conference on Trade and Development are co-custodians of the indicator.

Acknowledgements

The authors would like to thank all the experts in the national institutions of the countries involved that contributed to this pilot study for their valuable time and input.

The report also benefited from peer reviews by internal and external experts, whom we thank for their generosity and time. All remaining errors are our own.

Finally, the authors would like to acknowledge the financial assistance of the European Union for this pilot study, which supports the work of the International TOSSD Task Force and allows for testing the various parameters and methodologies of TOSSD. The views expressed herein can in no way be taken to reflect the official opinion of the European Union.



Co-funded by the
European Union

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Abbreviations and acronyms

ADB	Asian Development Bank Group
AIMS	Aid Information Management System
BBS	Bangladesh Bureau of Statistics
CNDP	National Committee on Public Debt
CS	Commonwealth Secretariat
CSO	Civil society organisation
DNP	National Planning Department
ERD	Economic Relations Division
FAO	Food and Agriculture Organization of the United Nations
IOM	International Organization for Migration
IPG	International public good
IMF	International Monetary Fund
NACAM	National Classification of Activities and Products of Cameroon
NGO	Non-governmental organisation
ODA	Official development assistance
SDG	Sustainable Development Goal
TOSSD	Total Official Support for Sustainable Development
UNDP	United Nations Development Programme
UNHCR	United Nations High Commissioner for Refugees
UNOPS	United Nations Office for Project Services
WFP	World Food Programme
APC-Colombia	Colombian Presidential Agency of International Co-operation

Executive summary

Over the years, many countries receiving official support for development have established databases to track incoming financing. Their systems vary in objectives, institutional settings, data standards, availability and workflow. The needs and capacities of recipient countries also differ depending on local circumstances.

This study compares the TOSSD data obtained during the first (2019) data collection with data collected locally in three countries: Bangladesh, Cameroon and Colombia. It aims to identify and explain the differences in the data, recommend how to improve data collection and investigate possible options for the verification of TOSSD data by recipient countries, a crucial feature for a framework that adopted a recipient-based approach.

Findings

TOSSD data and those provided by the countries showed both similarities and differences. Some of the differences are rooted in the scope and data collection processes of the systems examined. While TOSSD aims to capture all official and mobilised support provided to recipient countries, most data from the countries had a narrower scope. In general, TOSSD data have a more comprehensive coverage of financial instruments and of providers. Furthermore, TOSSD has more data fields and includes more details for each recorded activity. Nevertheless, all three countries also collected some data not yet available in TOSSD.

This study analysed the data using a three-tiered approach. The first level looked at coverage and data characteristics. The second level considered only a homogeneous subset of data for each case study (composed of data from the same set of providers and the same financial instruments). The third level compared the data activity by activity for selected cases.

This layered approach shows that an overall similar headline figure (including totals by providers or by sector) does not guarantee that TOSSD and national datasets will report the same underlying activities. Differences are due to factors that include providers' coverage, different reporting of a few large activities and some methodological issues (e.g. reporting activities with multiple-purpose codes and tracking of earmarked contributions channelled through multilateral institutions).

Overall, considering the differences in scope, institutional settings and data collection mechanisms, TOSSD data and country data have remarkably common characteristics. This is a testimony of the robustness of TOSSD as a universal tool for ensuring the transparency of official support for sustainable development. Recipient countries could use TOSSD data directly to track incoming development support, complementing the data available at the country level and increasing transparency

for institutions and the public. The overall comparability of the datasets also opens possibilities for data validation mechanisms.

TOSSD allows – for the first time – recipient countries to have their say on both the methodology and the data on official support for sustainable development. For practical reasons, data collection on development support activities will continue relying exclusively on data submitted by provider countries. However, TOSSD could make an instrument available for recipient countries to provide *ex post* feedback and validation. TOSSD could become the information infrastructure that enables recipient countries and provider countries to compare data and discuss how to improve data accuracy and completeness.

Finally, the study confirms that both the TOSSD methodology and the data actually collected can fill data gaps at the country level.

Recommendations

Develop a data feedback and validation mechanism

- Establish a network of focal points in TOSSD recipient countries, notifying the country focal points upon each data release (or update) and allowing recipient countries to provide feedback on the activities reported. The Secretariat could act as a communication channel between recipient countries and providers.

Strengthen the TOSSD framework

- Expand data collection to a larger number of providers (including multilateral providers reporting on earmarked activities).
- Ensure the SDG target of activities is always indicated: the provision of SDG information considerably strengthens the position of TOSSD as a tool to track financing for the 2030 Agenda.

Expand use of TOSSD data by countries

- Provide data for internal use, given the overall wide coverage and richness of detail.
- Ensure that data standards and methodologies applied to national datasets are compatible with international standards. This would be beneficial for transparency, uniformity and comparability of the data.

The progressive strengthening of TOSSD as a global standard and comprehensive source of information would improve the transparency and effectiveness of development co-operation activities. It would also provide up-to-date, standardised information for public institutions, analysts and civil society.

1. Objectives, main findings and recommendations

This chapter presents the objectives, main findings and recommendations of the pilot study. The study compares the Total Official Support for Sustainable Development statistical framework with the datasets on development finance provided by Bangladesh, Cameroon and Colombia. It identifies data gaps and potential adjustments to methodology to enhance transparency and accessibility. It makes recommendations in such areas as data standards; accessibility, openness and interoperability; expansion of data collection and data validation.

1.1. Objectives

Total Official Support for Sustainable Development (TOSSD) is a new statistical framework to track the totality of official support for the 2030 Agenda and the Sustainable Development Goals (SDGs), including private finance directly mobilised by official interventions.

The TOSSD statistical framework is composed of two pillars that track: (i) cross-border flows to developing countries; and (ii) finance for promoting development enablers and international public goods and to address global challenges at regional and global levels. The TOSSD framework has been built primarily to provide comprehensive information to recipient countries on incoming support (see Chapter 3.).

Many recipient countries have developed national systems to track incoming development finance flows. These systems vary in the types of data available and in the data workflow, depending on the needs and capabilities of the countries. They represent a fundamental point of reference for TOSSD, which aims to fulfil the same information needs in a standardised and comprehensive manner.

This study aims therefore to compare TOSSD data with the data available in the national systems of three countries that receive official support in order to:

- identify and explain differences between national datasets and TOSSD, and recommend ways to ensure that TOSSD indeed presents a comprehensive and accurate picture of the support received
- make recommendations to developing countries on how to further expand the scope of their national systems
- investigate possible options for the verification of TOSSD data by developing countries.

Bangladesh, Cameroon and Colombia participated in this study. The countries provided data on their incoming development finance flows and information on their national data architecture. They also provided feedback on the results of the comparative study.

This study by no means assesses the reliability of the national systems of participating countries. Rather, it considers the characteristics of these systems for further development of TOSSD. It aims to identify data gaps in TOSSD and potential adjustments to its methodology to enhance transparency and accessibility of the data on official support for sustainable development.

1.2. Main findings

This study compares TOSSD data with the data available in the country systems of Bangladesh, Cameroon and Colombia, as made available by national institutions. There are similarities but also differences in the objectives of data collection, in methodologies and in the data themselves. An analysis of these similarities and differences can further support the development of TOSSD and improve the information available to recipient countries.

The three countries have a strong interest in comprehensive and timely information on incoming support for sustainable development. Each country maintains a sophisticated system to track support received. The systems examined are directly or indirectly managed by institutions with a central position in the national institutional space, such as the Ministry of Finance (Bangladesh and Cameroon) and the Presidency of the Republic (Colombia).

Provider countries play an active role in supplying information to recipient governments. They may transmit data to the national focal point (Cameroon and Colombia), which then uploads them in the system. They may also access the system directly through a web form or using the International Aid Transparency Initiative standard (Bangladesh).

All three systems aim to inform the government, and ultimately the public, on incoming support. Providing transparency on the characteristics, volumes and financial obligations (if any) of incoming support is an important objective pursued by national institutions. They either allow direct public access to the data (Bangladesh and Colombia) or collate the data for monthly and yearly portfolio publication (Cameroon).

TOSSD data are generally richer in detail than data made available by the three countries and have a more comprehensive coverage of financial instruments. The TOSSD statistical framework was developed from the ground up to fulfil the information needs of developing countries. It covers grants, loans and other financial instruments, as well as private finance mobilised through official interventions. Two of the national datasets examined focused on only one financial instrument. These were either loans (Cameroon) or grants (data shared by Colombian Presidential Agency of International Co-operation that only collects non-reimbursable support, including support received from philanthropic foundations and other private entities such as non-governmental organisations).¹

As regards the availability of data for individual providers, there is only a partial match between TOSSD and national data, i.e. each dataset contains some data missing in the other. TOSSD generally has a wider coverage than data provided by the countries but nevertheless lacks some data that providers have supplied to these systems. There are three groups of providers missing from TOSSD but covered in the national data. The first group comprises the Czech Republic, Germany, the Netherlands and the World Bank. They reported their development finance data to the OECD Creditor Reporting System but did not participate in the first TOSSD data collection. The second group comprises South-South providers that do not yet report to TOSSD (e.g. People's Republic of China [hereafter "China"] and India). Finally, some multilateral institutions have not yet participated in the TOSSD data collection.

Limiting analysis to a homogeneous subset of data for each case study (composed of the data from the same set of providers and same financial instruments), TOSSD and national datasets appear more comparable overall. Based on these homogeneous subsets of data, the total support recorded in TOSSD is higher than in the national systems of Bangladesh and Colombia, and similar in the case of Cameroon. The sectoral breakdown and other characteristics of the data reveal both similarities and differences. The largest sector in TOSSD and in the country data always matched. However, discrepancies of varying degrees were found in the data for the other sectors. For example, either most of the largest activities matched or only the largest activity matched.

An activity-by-activity comparison, performed for selected providers for each country case, gives additional insights on possible causes of the differences between TOSSD and the national data. Some differences are clearly due to the treatment of multilateral support (Bangladesh). These are expected to disappear as and when the reporting by the multilateral agencies to TOSSD improves. This is especially the case for non-core funded activities. Other differences are due to a few large activities being coded differently (Cameroon); time lags in reporting certain types of activities; and treatment of activities with multiple purpose codes in TOSSD (Colombia).

All in all, TOSSD data and the data provided by the countries have remarkably common characteristics. The few discrepancies are only natural considering the differences in the data collection processes. TOSSD data compare well with data from systems that have been independently developed at the national level with different operating procedures and objectives. This is a testimony to the robustness of the TOSSD methodology as a universal tool for ensuring the transparency of official support for sustainable development.

The overall compatibility of TOSSD data and methodologies with the data collected at the country level opens possibilities for data validation. It is not straightforward to compare – activity by activity – TOSSD data with the data collected locally. However, this study did perform some “deep dive” analyses on selected providers, sectors or activities. Recipient countries that operate national data collection and monitoring systems similar to those of Bangladesh, Cameroon and Colombia would be able to verify TOSSD data on selected activities. For example, they could be asked to confirm the accuracy of the data on the largest activities, which greatly influence the total figures.

1.3. Recommendations

Several recommendations can be drawn from the analysis, both for recipient countries and for TOSSD data providers.

Expand the data collection to a larger number of providers. This is the main action that would make TOSSD and the national datasets more comparable. In fact, most discrepancies in the data could be explained by differences in the providers covered. There is room for improvement in both TOSSD and the national systems as they only partially overlap. Differences in the coverage of financial instruments also exist, often by design (e.g. one dataset being specifically dedicated to loans, another to grants).

Furthermore, including philanthropic flows as a “satellite indicator” could complement the data already collected at the national level, and as well in international datasets and transparency frameworks. This could provide more publicly relevant insights on the support received by recipient countries.

Make use of TOSSD data to complement the national systems. TOSSD data can be used directly to complement locally collected information and to carry out data quality checks. In most cases, TOSSD data provide richer details and more data points. This makes them a readily available solution to fulfil local data needs.

Ensure that data standards and accounting methodologies applied to the national datasets are compatible with international standards. National and international standards and methodologies are not always compatible. Some examples include the means of identifying the provider of the funds, the modalities of recording commitments and the sector taxonomy. The increasing acceptance of TOSSD as a universal yet flexible statistical standard could provide national authorities with an important benchmark for standardisation.

Promote data accessibility, openness and interoperability. The quantity of data available on development finance is expected to further increase with new actors (South-South co-operation providers, multilateral institutions, philanthropic foundations) disclosing data on the support they provide. Data accessibility, openness and interoperability are essential elements in ensuring easy import and export of data used at the national and international level and incorporation in analytical products. Bangladesh and Colombia use advanced data portals to import, export, visualise and analyse data, which could also be inspirational for TOSSD.

Ensure the SDG target of activities is always reported. The SDG focus of activities is one of the most sought-after attributes of the data by the public. While the TOSSD definition requires activities to support at least one SDG target, this information is not present in the totality of the activities reported. Two countries in the pilot study also collect this information, with Colombian data having almost complete SDG coverage.

Promote a mechanism of data validation. This study demonstrates the great effort of recipient countries to maintain efficient, up-to-date systems on incoming support for sustainable development, with yearly data collection and dissemination to the public. The existence of these datasets, which describe activities close to their implementation point, leaves open several possibilities for countries. They could verify and compare TOSSD data with their own data, ask for rectifications and completion of missing pieces of information, and improve overall transparency and completeness of the information on official support for sustainable development available to their citizens and globally. A data validation mechanism for TOSSD could entail i) maintaining a network of focal points in recipient countries who would be notified upon each data release or update; ii) implementing a tool for recipient countries to submit feedback to the Secretariat; and iii) ensuring a dialogue on the data feedback between the provider, the recipient and the Secretariat. To this scope, the existence of robust data management system at the country level could be strengthened with targeted support.

¹ Private flows (except for mobilised private finance) are beyond the scope of TOSSD, but the inclusion of support from philanthropic foundations as a “satellite indicator” has been discussed.

2. Detailed findings

This chapter compares findings of studies for Bangladesh, Cameroon and Colombia. It first looks at their institutional set-up and data collection processes, then presents the results of the data comparisons. It explores such issues as the basis of comparison indicators, available details and provider coverage. It also compares “apple-to-apple” data, “activity-to-activity” data and data quality. Finally, it considers the potential for a data validation mechanism.

2.1. Institutional set-up

The data analysed in this study were collected directly by the Ministry of Finance of Bangladesh; by a public institution under the supervision of the Ministry of Finance of Cameroon; and by an agency under authority of the Presidency of the Republic of Colombia. The institutional set-up and objectives of the three countries’ data collections differ considerably.

- In **Bangladesh**, the Ministry of Finance, through the Development Effectiveness Wing of the Economic Relations Division (ERD), is responsible for the Aid Information Management System (AIMS), which collects and manages data on foreign assistance. AIMS seeks to increase aid transparency, strengthen mutual accountability, improve aid co-ordination and strengthen alignment of foreign aid with national priorities to allow for more efficient aid management.
- In **Cameroon**, data are collected by the Caisse Autonome d’Amortissement du Cameroun (CAA) (in English, Autonomous Sinking Fund of Cameroon). The CAA is a public institution, created in 1985 and reorganised in 2019, under the technical and financial supervision of the Ministry of Finance. The CAA is responsible for debt policy, project and programme funding, and capital

market management. It also houses the permanent secretariat of the Comité National de la Dette Publique du Cameroun (CNDP) (in English, National Committee on Public Debt). This committee co-ordinates and monitors implementation of the nation's public debt and debt management policy.

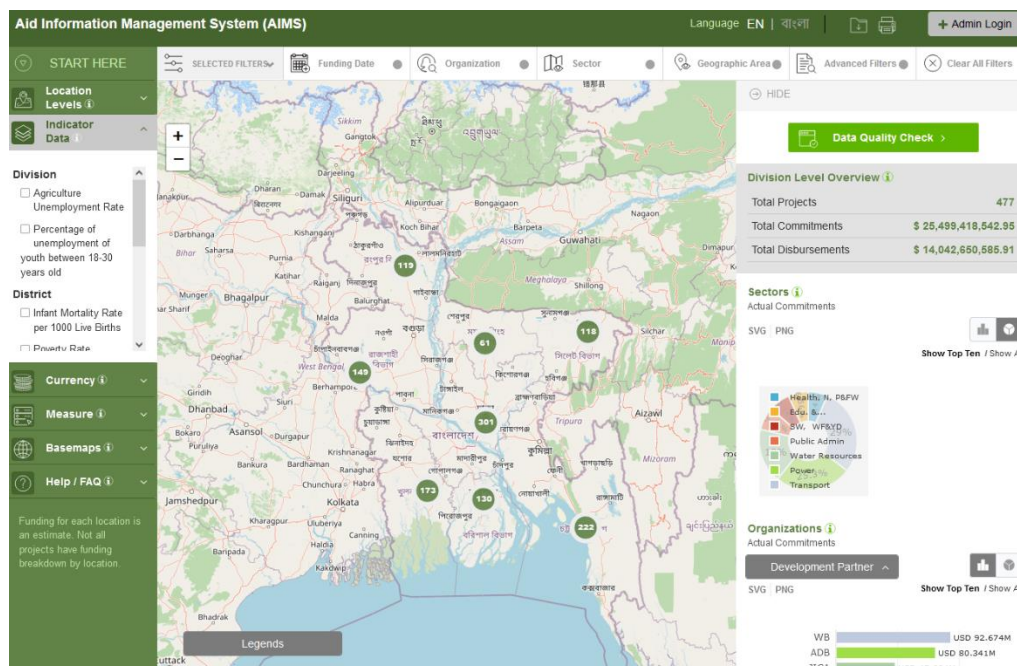
- In **Colombia**, the Colombian Presidential Agency of International Co-operation (APC-Colombia) provided data for this analysis. Founded in 2011, APC-Colombia is the national body that sets priorities and ensures alignment of Colombia's non-reimbursable development co-operation with its National Development Plan and foreign policy. The agency manages and co-ordinates Colombia's incoming and outgoing development co-operation. It collects and manages data on non-reimbursable (i.e. grant-based) development co-operation from both public and private sources. The National Administrative Department of Statistics generally collects and processes data on loans and other reimbursable instruments; these were not available for this analysis. The Ministry of Foreign Affairs formulates and guides foreign policy related to international co-operation and maintains the political relationships with all of Colombia's development partners.

2.2. Data collection process

The data collection process also varies between the three countries:

- AIMS in **Bangladesh** is a database/portal for disseminating information on aid flows reaching different institutions in the country. In a peculiarity of AIMS, development partners must enter information on their assistance into the system, either with a web interface or by directly importing the files using the International Aid Transparency Initiative format. The full AIMS database is publicly accessible on the web at <http://aims.erd.gov.bd/>. The website includes a series of automatically generated dynamic reports and charts, which are also available with geolocation data (Figure 2.1).

Figure 2.1. Bangladesh Aid Information Management System (AIMS) – web portal



Source: (Bangladesh, 2022^[1])

- **In Cameroon**, various ministries collect data. These include the Ministry of Economy (which collects financing agreements on official development assistance), the Ministry of Finance, the Bank of Central African States and other public institutions. The data are transmitted to the CAA, which uploads them in the public Debt Recording and Management System (CS-DRMS). The CAA prepares monthly consolidated statistics on external financing and debt servicing. In addition, it prepares a yearly “portfolio of public debt” and a “portfolio of active projects”. These offer a consolidated view of external financing and serve to finalise reporting of the debt of public enterprises to the World Bank (CAA, 2019^[2]).
- **In Colombia**, bilateral and multilateral providers, as well as some private philanthropic foundations, periodically send information on their projects through their embassies, diplomatic missions and representatives’ offices in the country to APC-Colombia. This is then entered manually in the *Cíclope* information system. It is publicly available on the [APC-Colombia website](#)¹, together with annual reports based on information received from providers. Each year, APC-Colombia holds a public event to present these data to interested stakeholders, providers and broader constituencies for accountability purposes.

2.3. Data comparison

2.3.1. Basis of comparison

The TOSSD framework focuses on disbursements, although commitment data are also collected and made available in the dataset. It includes grants, loans and other financial instruments. The study compares TOSSD data on cross-border flows (Pillar I) with datasets from participating countries:

- The **Bangladesh** data included – in most cases – both commitments and disbursements for both grants and loans. However, the data may not comprehensively capture all grants received by Bangladesh in 2019. The study compares disbursements for both grants and loans.
- For **Cameroon**, most of the data provided related to loans, and included both commitments and disbursements. The comparison was based on disbursements for loans.
- For **Colombia**, only commitments of grants were available in the data shared by APC-Colombia. The comparison was therefore based on commitments of grants.

2.3.2. Available details

TOSSD and the national datasets also differ in terms of the level of details available. In most cases, national datasets contained less detail than TOSSD. For example, information on the Sustainable Development Goals (SDGs) is present in Colombia’s data, only partially present in Cameroon and not present at all in Bangladesh. Sectoral data are present in all three cases but are applied differently in Colombia and Bangladesh:

- **Bangladesh** data did not include information on concessionality, modalities or SDG focus, which are available in TOSSD. Sector information was present, but the classification and the method for accounting for activities with multiple sectors differed from TOSSD methodology. Thus, data could only be partially matched. Bangladesh data indicate as provider the “implementing partner”. This follows the same logic as TOSSD methodology concerning the treatment of multilateral financing. In other words, the multilateral agency implementing the project submits data directly, regardless of the origin of the funds.

- **Cameroon** data included information on both SDGs and modalities but only for a limited share of activities (13% and 16% of activities respectively, by volume). The concessionality status was reported for all activities.
- **Colombia** data also included information on both modalities and SDGs (in all but a handful of cases). All activities analysed are grants and therefore concessional. Sectoral information is present, but the breakdown differs from the one in TOSSD.

2.3.3. Provider coverage

In general, TOSSD included data from a higher number of providers than the country data made available for this study (Table 2.1). However, all three national datasets also included data from providers not covered in TOSSD. Furthermore, the APC-Colombia dataset included data from 43 private providers and philanthropic foundations. TOSSD data also include aggregated figures for “TOSSD estimated data gaps”. These correspond to support from certain providers that did not participate in the first TOSSD data collection (namely Germany, Netherlands, Czech Republic and the World Bank).

- In the case of **Bangladesh**, 32 providers report to both datasets, although the point of measurement is not always comparable (i.e. commitments vs. disbursements). Disbursement data are present in both datasets for 23 providers. Seven providers are exclusively present in the national dataset and 25 only in TOSSD. Notable among the major providers missing are China and the World Bank Group (only available in the national data); Gavi, the Vaccine Alliance; and Islamic Development Bank (the last two only available in TOSSD).
- For **Cameroon**, 19 providers report to both datasets; however, two did not have any disbursements data, leaving just 17 providers in common for the analysis. There are eight providers exclusively present in the national dataset, 32 of which are TOSSD-only. The major providers only available in national data are India and the Development Bank of Central African States. The major providers only present in TOSSD include the World Food Programme (WFP) and the Global Fund.
- As regards **Colombia**, 28 providers report to both datasets, while 12 are present only in national data and 27 present only in TOSSD. Among the major providers only available in the data provided by APC-Colombia are Germany and the *Fondo Colombia Sostenible* (which is funded by several international donors – see Box 6.2). The largest providers only available in TOSSD are the WFP and the United Nations High Commissioner for Refugees (UNHCR).

Table 2.1. Comparison of the number of providers present in TOSSD and in the national datasets

	(a)		(b)	(c)	(a + b)	(a + c)
	Providers present in both datasets	Providers with comparable data in both datasets	Providers present only in the national dataset	Providers present only in TOSSD (excluding aggregates)	Providers in the national dataset	Providers in TOSSD (excluding aggregates)
Bangladesh	32	23	7	25	39	57
Cameroon	19	17	8	32	27	51
Colombia	28	28	10 (+ 2 private aggregates + 1 unspecified)	27	38	

2.3.4. *Headline figures*

An overall comparison between the total figures available in TOSSD and those sourced from national systems, considering only the providers present in both datasets, shows both similarities and discrepancies. In the cases of Bangladesh and Cameroon, the overall total is similar. However, differences at the level of individual providers partially compensate each other (in particular for Cameroon). For Colombia, the data recorded in the national dataset show overall lower volumes than those recorded in TOSSD, for most of the largest providers.

- For **Bangladesh**, the total disbursements in TOSSD and in the national dataset – considering only the providers present in both sets – are of the same order of magnitude: USD 4.5 billion recorded in TOSSD and USD 3.1 billion recorded in the national dataset (see Table 4.1). This is mainly because the two largest common providers (Asian Development Bank Group and Japan) show similar overall figures in both datasets. Other providers with smaller amounts disbursed may show large differences, in relative terms, which partially compensate each other.
- The overall figure for **Cameroon** (USD 0.9 billion) is remarkably similar to the one in TOSSD (USD 0.8 billion) considering only the common providers (see Table 5.1). In this case, however, the largest providers present several discrepancies that compensate each other. For example, figures from France and from the United States are much higher in TOSSD. These compensate for the figures from Saudi Arabia and Türkiye that are much higher in the national system.
- In the case of **Colombia**, considering only grants, the figures recorded in TOSSD (USD 1.3 billion) are higher than those recorded by APC-Colombia (USD 0.7 billion) (see Table 6.1). This is due to larger amounts reported for all donors, in particular for the largest one (the United States). Loan data are only present in TOSSD and amount to USD 3.9 billion.

2.3.5. *“Apple-to-apple” data comparison*

Some differences in the underlying data are not apparent when looking at the total figures. In fact, a similar total by provider does not guarantee that the same underlying activities are reported in TOSSD and in the national datasets. Reconstructing the correspondence between TOSSD and national datasets activity by activity is challenging. There is not a unique identifier available, and activities could have different names or could be aggregated differently. However, TOSSD data and national data can be compared using their attributes (sector, instrument, etc.).

For each of the three countries we identified a homogeneous subset of the data that is more easily comparable with TOSSD data. This “apple-to-apple” comparison serves to reveal discrepancies in the data that are due not to differences in coverage of the two datasets but rather to differences in reporting.

An analysis of these homogeneous datasets revealed the following:

- For **Bangladesh**, the homogeneous subset relates to both grants and loans from providers for which there are positive disbursements in both datasets. The main difference between TOSSD and the national dataset (for which the overall total figure is 37% lower) is due to a lower volume of grants captured in the national data. The two subsets showed similar sectoral compositions (despite methodological difficulties in fully comparing the sectors) and a good level of coherence at the activity level. Four of the top five activities in the national dataset match with those in TOSSD, with nearly identical disbursement amounts.
- For **Cameroon**, the homogeneous subset relates to loans only, which come from providers with disbursements in both datasets. The overall totals are similar between TOSSD and the national data, but some discrepancies are apparent. For example, non-concessional loans are prevalent in the TOSSD subset (approximately 80% of the total) but account for only about half of the national dataset. Furthermore, the sectors reported in the two subsets have substantial overlap but

discrepancies still exist. Some of the largest loans recorded in the system have identical details in the two datasets, while for others there is no clear correspondence.

- For **Colombia**, the construction of the homogeneous subset considered only grants from common providers. As discussed in section 2.3.4, the TOSSD dataset total figure is almost double the one calculated using national data. However, the two datasets show a similar picture in terms of main providers active in Colombia. Eight of the top ten providers are the same in both datasets and the top sector (government and civil society). However, differences exist in the sector breakdown observed in the two systems. For example, 24% of grant commitments in TOSSD are presented under “Humanitarian Aid”, but this sector is barely represented in the APC-Colombia dataset. This difference could result from coding the same activities differently. The most targeted SDGs in Colombia according to TOSSD were SDGs 16 (23%) and 5 (15%), while in the APC-Colombia system they were SDGs 10 (38%) and 16 (15%). Meanwhile, the United States financed all five of the largest grant activities in the APC-Colombia dataset. Four of the five largest in TOSSD were funded by United States and one by the European Commission. However, a closer look at these activities – including their project titles – makes it difficult to establish a clear correspondence between them.

2.3.6. Activity-by-activity comparison, selected providers

The “apple-to-apple” data comparison showed both similarities and discrepancies in the reported data. To further investigate the origin of the discrepancies, we compared activities for selected providers in each of the three case studies. The analysis shows differences are due to factors that include methodological issues; different reporting of a few large activities; and possibly reporting lags and the treatment of activities with multiple purpose codes.

- In the case of **Bangladesh**, the incomplete coverage in TOSSD of multilateral activities funded from earmarked contributions explains many differences between the two datasets. Both systems adopt a similar recipient-perspective methodology. This allows the multilateral implementing partner to report activities regardless of the origin of the funds. However, TOSSD does not fully implement this principle yet. For the institutions that did not report complete data on outflows financed by non-core contributions, TOSSD still included the activities as declared by the original provider of the funds. This indicated the multilateral institution as a channel. For example, several activities in the national system were reportedly provided by the Food and Agriculture Organization of the United Nations (FAO). However, FAO reporting in TOSSD on non-core contribution is incomplete for 2019. These activities appear in TOSSD as being funded by Sweden and channelled through FAO. On the other hand, in the case of the Asian Development Bank Group – one of the largest providers and one that reported all its non-core contributions to TOSSD – the data found in the national system and in TOSSD were remarkably similar.
- In the case of **Cameroon**, the analysis shows that discrepancies might also be due to a few large projects that are categorised differently in the two datasets or recorded only in one of them. For example, a large activity that accounted for half of the support from France was categorised differently in the two datasets. It thus appeared as non-compatible data in our broader analyses. In the case of the OPEC Fund for International Development, the largest discrepancies arise from activities that are present in one system and entirely absent from the other.
- In the case of **Colombia**, the analysis showed that a comparison activity-by-activity of the datasets is challenging. This was the case, even where total amounts and the sectoral distribution of the data in the two datasets are similar. Looking at support from France, the largest activity reported in the two datasets is the same. However, many small technical assistance and scholarship activities are not identifiable. They might be reported in a different way or with a reporting lag. Coverage of the national agencies, which is lower than that of TOSSD, could also play a role in

the difficulties in matching at the activity level. Looking at support from Canada, the largest activity again coincides. However, it is challenging to identify other activities due to different translations and the treatment of multiple purpose codes. In TOSSD, these activities are split into multiple lines, one for each purpose code, making comparison difficult.

2.3.7. Data quality considerations

The analysis did not seek to assess the quality of the data in the national datasets; no particular quality issues (such as double counting or non-pertinent activities) were encountered. Overall, the main differences between TOSSD and the national datasets examined revolve around the quantity of information. Generally, TOSSD provides more information (in terms of number of fields, share of activities with information available for each field and number of activities reported) than the national datasets.

2.4. Considerations on a possible data validation mechanism

The overall comparability of data available in the datasets provided by participating countries opens the possibility to build a system for data validation or feedback by the countries receiving support. This could represent an important evolution for TOSSD, strengthening its position as a central forum for setting the standards, reporting and providing feedback on sustainable development support. In fact, TOSSD is the first comprehensive statistical framework jointly governed by countries receiving support, countries providing support and multilateral institutions. Nevertheless, TOSSD data is currently reported exclusively by provider countries and institutions.

For practical reasons, data collection on development support activities must continue to rely on data submitted by provider countries and institutions (including dual countries). At present, data collection at activity-level would not be possible from recipient countries for several reasons, including internal capacity issues. There are differences in local systems, lack of standardisation, a large number of recipient countries and heterogeneity in data collection practices.

TOSSD could allow – for the first time – recipient countries to have their say on both the methodology and the data on official support for sustainable development. While countries and institutions providing support will continue to report TOSSD data, recipient countries could be called to actively verify the data and propose any needed rectifications. TOSSD could be the infrastructure that permits recipient countries and providing countries to compare data and discuss improvements to improve their accuracy and completeness.

TOSSD will need to substantially expand its network with recipient countries to implement a data feedback mechanism. The TOSSD Secretariat is in close contact with all the provider countries and institutions. However, only around 15 recipient countries (which in some cases are also providers of support) are actively involved in the works of the TOSSD Task Force. TOSSD could therefore implement some actions such as the following:

- **Establish a network of focal points for each TOSSD recipient country.** The focal points could be within the national statistical offices or the ministries co-ordinating development support. The network could be built in collaboration with relevant UN institutions (such as UN Statistics Division or the United Nations Conference on Trade and Development).
- **Notify all focal points of the TOSSD data releases and updates.** The Secretariat could inform the focal point at regular intervals, allowing them to scrutinise the data. This could also serve as a powerful data dissemination mechanism directly to recipient countries, which might not all be aware of TOSSD data releases.

- **Allow recipient countries to provide feedback on the activities.** TOSSD recipient countries could provide feedback to the Secretariat on selected activities. The Secretariat could then decide on follow-up actions. These could include verifying data with provider countries, facilitating the dialogue between provider and recipient countries, and raising methodological issues with the Task Force.

Data feedback could become another TOSSD innovation in the development finance space. The data feedback will need to be maintained as an *ex post* activity. In this way, it would not impact the timely publication of the data (although exceptions could be possible for particular cases). It could help grow the involvement of recipient countries in TOSSD and, more generally, in international transparency on financing for sustainable development. It could also serve as a powerful instrument to increase inclusiveness and fully deliver on the promise of TOSSD as an initiative where all stakeholders are involved as equals.

Robust information management systems, and effective data pipelines, are needed at the country level to implement a data validation system. The countries that participated in this study devoted significant resources to build their national systems, but this might not be the case for every recipient country. Provider countries should continue to support the development of national data systems and procedures, and to provide quality and timely information to these systems, as also indicated by the Busan Partnership for Effective Development Co-operation.

¹ See: <https://www.apccolombia.gov.co/>

3. Context and methodology

This chapter provides an overview of the Total Official Support for Sustainable Development (TOSSD) statistical framework and of the methodology used to analyse the three country cases. It recalls the origins of TOSSD, including key guiding principles useful to remember when comparing against data from national systems. With respect to methodology, it explains the choice of a largely homogeneous analytical approach to the three country cases. It further elaborates on the structure of each case study, which moves from a description of the institutional set-up and data collection process to quantitative and qualitative comparisons of TOSSD data and the national datasets.

3.1. The TOSSD statistical framework

Total Official Support for Sustainable Development (TOSSD) is a statistical framework to measure all officially supported resources to promote sustainable development in developing countries. TOSSD tracks both concessional and non-concessional external resources provided by official institutions benefiting developing countries, as well as private finance mobilised by official sources.

3.1.1. TOSSD development

TOSSD is developed by an international task force of more than 30 provider and recipient countries, multilateral agencies and civil society organisations (CSOs).¹ The TOSSD Task Force drives the development of the statistical methodology and promotes its international adoption. It first met in 2017 and formalised the TOSSD methodology in the document “Reporting Instructions” (TOSSD, 2022^[3]).

The TOSSD Secretariat is hosted at the OECD. This takes advantage of technical capacities and synergies with the already established data collection on OECD-DAC statistics on official development assistance (ODA), with which it differentiates on various aspects.²

The development of TOSSD was envisaged at the 2015 UN Conference on Financing for Development held in Addis Ababa. The conference recognised the crucial role of international official development finance. In particular, it acknowledged support for capacity building to mobilise additional domestic resources and catalysing resources from international public and private sources. It furthermore called for “open, inclusive and transparent discussions on the modernization of the ODA measurement and on the proposed measure of total official support for sustainable development”.

3.1.2. Highlights from the TOSSD methodology

The TOSSD methodology – as described in the Reporting Instructions – is based on several principles. These are useful to recall when comparing data from TOSSD with those from countries participating in this study:

- **TOSSD activities must contribute to sustainable development.** Activities recorded as TOSSD support implementation of the SDGs by generating sustainable economic growth and ensuring social inclusion without compromising the environment. To be eligible for TOSSD, activities should directly contribute to at least one of the SDG targets. There should be no substantial detrimental effect anticipated on one or more of the other targets.
- **TOSSD tracks the full array of officially supported resources**, which consist of:
 - “official resources” provided by i) official agencies, including state and local governments, or by their executive agencies; and ii) public sector corporations
 - “private resources mobilised by official interventions”, where a direct causal link between the official intervention and the private resources can be demonstrated
 - concessional and non-concessional flows
 - a large array of financing instruments, including grants, debt instruments, mezzanine finance instruments, equity and shares in collective investment vehicles, guarantees, direct provider spending and – under certain conditions – officially supported export credits.
- **TOSSD is composed of two pillars:**
 - Pillar I collects data on cross-border resource flows to developing countries, which include direct financing, technical assistance and experts.
 - Pillar II collects data on global and regional expenditures in support of development enablers and international public goods (IPGs) and to address global challenges. Pillar II activities must provide substantial benefits to TOSSD-eligible countries or their populations, and/or be implemented in direct co-operation with TOSSD-eligible countries or private or public institutions from these countries.
- **The TOSSD measure is based on disbursements**, collected on a calendar year basis. Data on commitments are also collected and available for download. The measurement is on a cash-flow basis.
- **TOSSD measures resources from a recipient perspective.** This means it measures the support reaching recipient countries (or IPGs) rather than the provider’s efforts (as ODA does).

- **In the TOSSD system, multilateral institutions directly report activities they fund from both earmarked and unearmarked contributions** (in the ODA system, earmarked contributions are reported by the country providing the funds).³

3.2. Methodology

This study compares the TOSSD data for 2019 (first TOSSD data collection round) to the data recorded in the national systems of Bangladesh, Cameroon and Colombia. The data were made available directly by the governmental institutions of the participating countries. Country teams were interviewed to support the analysis and provide insights on the data flows and characteristics.

This study adopts a largely homogeneous analytical approach to the three country cases. Each country case first describes the institutional set-up and the data collection process. These are followed by a quantitative and qualitative comparison of data in TOSSD and the national dataset.

- **Institutional set-up**

This section describes the objectives and institutions involved in collecting data in participating countries. TOSSD aims to be a universal measure of development support, capturing a wide array of instruments. However, the national dataset might have a narrower scope. For example, it might focus only on loans or on grants. This narrower scope is due to different institutional settings and data collection objectives. These differences influence the coverage of the data reported, as well as the available details. Importantly, the data provided by the countries do not necessarily reflect all the data available at the national level. Other datasets, not provided for this study, containing information not covered by this study, might be collected by other national institutions.

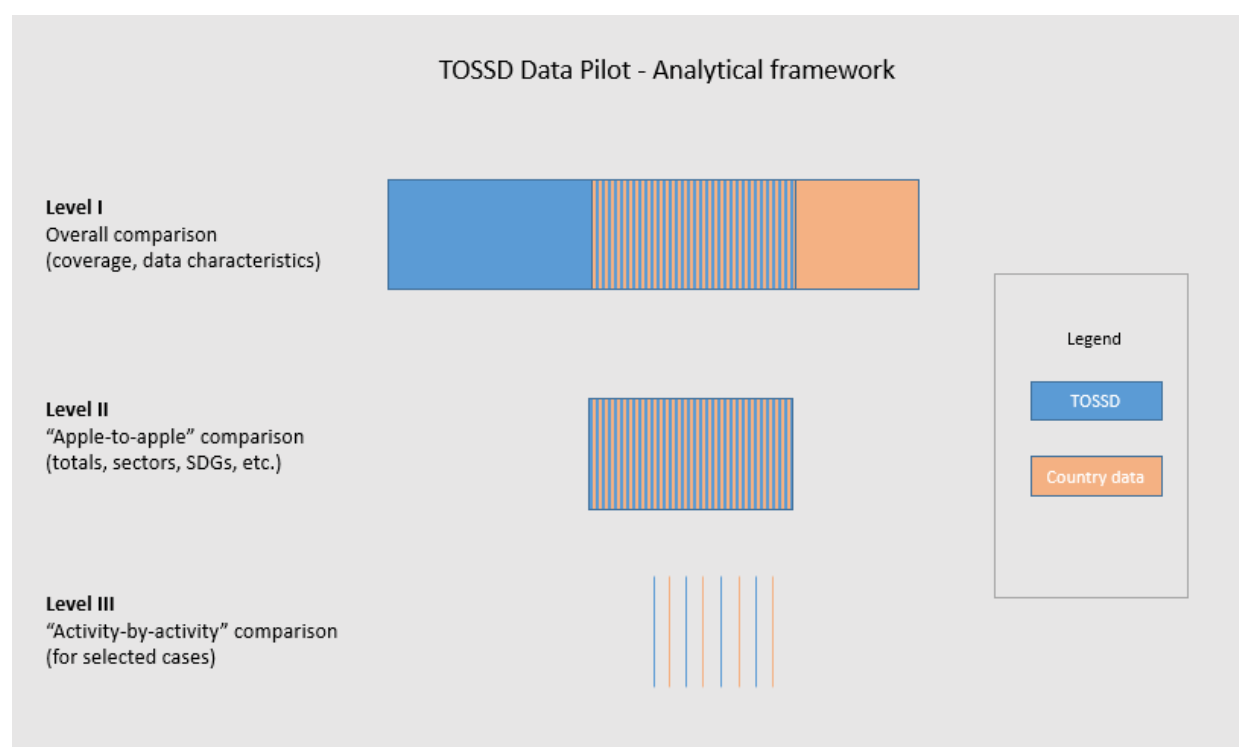
- **Data collection process**

This section describes the data collection process of the participating countries. It can be centralised or decentralised, with varying degree of involvement of the institutions providing support in the national tracking system. The process can have an impact on both the completeness and comparability of the data.

- **Data comparison**

This section compares the data provided by the countries with the data available in TOSSD. The analysis has three levels, from describing the most general characteristics of the data to comparing the correspondence of the datasets activity by activity (see Figure 3.1).

Figure 3.1 TOSSD data pilot – Analytical framework



The details for each level of analysis are provided below:

- *Level I – Overall comparison*

This first general level of analysis considers all the data from the participating countries and all the data available in TOSSD for that country as a recipient. The comparison looks at what data are available in both datasets and their coverage in terms of provider countries and institutions, financial instruments, and other data characteristics and gaps.

- *Level II – "Apple-to-apple" comparison*

This second level of analysis considers only a subset of homogeneous data. It is composed by data from the same providers and the same financial instruments. For example, if only loans from provider X are available in national datasets, but both loans and grants are available in TOSSD, it would discard grants data for the comparison. This second level compares the aggregate characteristics of the homogeneous subset (e.g. totals, sectors, SDGs, modalities), noting reporting differences.

- *Level III – "Activity-by-activity" comparison*

This third level of analysis directly compares the activities reported in TOSSD and in the datasets provided by the countries. It tries to match the largest activities reported in the two datasets and makes a detailed comparison of activities reported by selected providers in the two datasets. This approach aims to further explore the roots of eventual data mismatches.

¹ See: <https://tossd.org/task-force/>

² See: TOSSD Reporting Instructions – Annex G.

³ In the case of multilateral institutions not reporting their non-core contributions to TOSSD, the earmarked contributions from bilateral providers are recorded instead.

4. Case study – Bangladesh

This chapter presents a case study of Bangladesh, comparing Total Official Support for Sustainable Development (TOSSD) Pillar I data with the data available in Bangladesh's national Aid Information Management System (AIMS). After highlights of findings, the chapter introduces the institutional set-up and data collection process of Bangladesh, and compares data between AIMS and TOSSD. It examines areas such as development partners/providers, multilateral vs. bilateral funding, financial instruments, concessionality, modalities and sectors. Support for Sustainable Development Goals is also analysed. The chapter ends with a “deep dive”, providing a granular comparison between the national and TOSSD datasets for three providers: Sweden, the Food and Agriculture Organization of the United Nations and the Asian Development Bank Group.

Box 4.1 – Bangladesh case study highlights

This country case compares the Total Official Support for Sustainable Development (TOSSD) Pillar I data with the data available in Bangladesh's national Aid Information Management System (AIMS), provided by the Economic Relations Division of the Bangladesh Ministry of Finance. While part of the information reported in the two databases is remarkably similar, there are also some discrepancies.

Data coverage and scope

- While both datasets cover grants and loans, AIMS may not comprehensively capture all grants received by the country. Coverage of guarantees and equities is also limited. Some of these data are recorded by external institutions and were not available at the time of the analysis.
- TOSSD captures a broader scope of financing in support of sustainable development compared to the national system, particularly in terms of providers – 57 official providers in TOSSD compared to 39 in the national dataset.
- TOSSD includes more detailed information on the individual projects, such as comprehensive project descriptions, the SDG focus and information on concessionality.
- The national system includes project information from important providers not yet captured in TOSSD, such as the People's Republic of China, Germany, Netherlands, World Bank Group and a few specialised UN agencies and entities (e.g. UNESCO and UN Women).

Development partners/providers

- The two systems differ in how they define the institutions involved in the funding and delivery of official support. While TOSSD differentiates between providers and channels of delivery, AIMS differentiates between “funding agencies” and “managing development partners”. Nevertheless, both datasets share a recipient perspective, where provider countries report on their bilateral outflows and multilateral organisations report on flows channelled through them.
- As another unique feature of Bangladesh's national system, development partners enter project information directly. This results in a closer involvement of the partners but possibly also different reporting practices and varying data quality across them.

Main lessons learnt and possible ways forward:

- The pilot study confirmed the value-added of TOSSD for Bangladesh, a centralised dataset that includes quantitatively more and qualitatively more detailed information on development finance flows for sustainable development.
- The fact that TOSSD data collection largely mirrors the data items in the national systems in recipient countries, such as AIMS in Bangladesh, enhances the possibilities for data verification. It also emphasises one of the benefits of TOSSD's recipient perspective.¹
- The availability of a national dataset with broadly the same information fields is an important benchmark to assure data quality and completeness when working towards a validation mechanism of TOSSD data by recipient countries. In the case of Bangladesh, the decentralised manner of data

entry to the AIMS may lead to less standardised data. Reporting responsibilities for a project could be made clearer to all development partners, and coherent reporting practices enforced.

4.1. Institutional set-up

The government of Bangladesh has set up an Aid Information Management System (AIMS) to collect and manage data on foreign assistance. The Bangladesh Ministry of Finance, through the Development Effectiveness Wing of the Economic Relations Division (ERD), is responsible for this system. The ERD supports the government in its work with development partners by mobilising and co-ordinating external resources for Bangladesh's socio-economic development. ERD has a role in determining the country's needs for external assistance, which are the basis for negotiations with development partners.

The main objectives of AIMS are to increase aid transparency, strengthen mutual accountability, improve aid co-ordination and strengthen alignment of foreign aid with national priorities. This would allow for more efficient aid management. The Bangladeshi government also manages AIMS to advance implementation of international mutual commitments on aid transparency. These include the Paris Declaration on Aid Effectiveness (2005), the Accra Agenda for Action (2008), the Busan Partnership Document (2011) and the Mexico Communique (2014). The platform's target audiences are the government, development partners and other stakeholders involved in providing or distributing foreign assistance to Bangladesh.

AIMS does not yet record information on the Sustainable Development Goals (SDGs) targeted by the development projects. Another institution, the Bangladesh Bureau of Statistics (BBS), monitors implementation of the SDGs. It has created an "SDG Tracker", compiling data used to monitor progress on achieving the SDGs and further national development goals in Bangladesh. However, this information is not currently linked to AIMS.

4.2. Data collection process

Data used in this analysis are sourced from the Bangladesh national AIMS, a database and portal for disseminating information on aid flows reaching different institutions in the country. It includes project-level financial information on commitments, as well as planned and actual disbursements, and general information on development partners, sectors and geographic location. The AIMS database also includes a Geographic Information System module that allows visualising geolocation of activities on a map alongside social and economic indicators. In AIMS, the reported commitments are cumulative from the beginning of the project, while disbursements are depicted on a yearly basis.

Development partners are responsible to enter the information on foreign assistance provided to Bangladesh into AIMS.² Development partners and government focal points have access to the system and the possibility to enter data. Development partners can upload the data through a web interface or import files directly in the system in the International Aid Transparency Initiative format. If more than one development partner is involved in the project, the managing development partner inputs information in the system. The managing development partner is the development partner that manages the project, i.e. the institution making the disbursement to the recipient (either a multilateral institution or the administrator of a trust fund).³

The full AIMS database is publicly accessible at <http://aims.erd.gov.bd/>. The website is able to automatically generate a series of dynamic reports and charts.

4.3. Data comparison

This analysis compares the AIMS and Total Official Support for Sustainable Development (TOSSD) datasets on a disbursement basis. It only considers data on cross-border flows reported under TOSSD Pillar I. This corresponds to the type of information available in the Bangladesh system AIMS (hereafter also referred to as the “national system”). In addition to the disbursement data, the national dataset also includes information on commitments and planned disbursements.

There are some differences between the data formats in AIMS and TOSSD that limit the comparability of the two datasets to highlight:

- The “managing development partner” indicated in the AIMS data does not correspond precisely to the “provider” recorded in TOSSD. In AIMS, this field indicates the development partner that manages the activity and that is responsible for the disbursements to the recipient. This is also the development partner that directly inputs the data in AIMS and may – or may not – be the original provider of the funds (see part 3.2).⁴ This means that the very same activity could be present in both datasets but indicate different information in the “development partner” field in AIMS and the “provider” field in TOSSD. In several cases, the development partner indicated in the national system is the non-governmental organisation (NGO) managing the project. For these cases, the authors adapted this information to indicate the original official providers of the funding to increase data comparability across the two systems. This was determined through online research.
- TOSSD also takes a recipient perspective and hence sets forth the same reporting responsibilities as AIMS. Provider countries report on their bilateral flows, but contributions to multilateral organisations (both core and earmarked contributions), i.e. funds channelled through these institutions, should be reported directly by the multilateral institution. Given that this pilot used data for 2019 (first TOSSD data collection round), only half of the 22 multilateral organisations with disbursements to Bangladesh had reported on the outflows from earmarked contributions. For institutions that did not report such data, data reported by provider countries were uploaded in TOSSD. The incomplete coverage in TOSSD of multilateral activities funded from earmarked contributions explains many of the differences found between the two datasets.
- The sector classification used by AIMS is not directly compatible with the sector classifications used by TOSSD. Therefore, the possibilities to compare data by sector are limited.

The total disbursements in AIMS amounted to USD 4 148 million in 2019, compared with USD 6 911 million in the TOSSD dataset. Part of the difference between the two stems from providers that are not present in one or the other dataset, with more providers reporting to TOSSD overall. The national dataset does not include information on SDGs targeted by the activities. Nevertheless, the analysis sheds light on some key differences in reporting between the two systems. It then suggests potential improvements for better comparability and the possibility of a data verification mechanism.

4.3.1. Level I – Scope and data coverage

This section compares the two datasets with a focus on the differences in data coverage.

While both datasets cover grants and loans, AIMS data for grants for 2019 may not comprehensively capture all grants received by Bangladesh. AIMS also has limited coverage of guarantees and equities. Some of these data are recorded by external institutions and not available at the time of the analysis.

Thirty-two providers report to both datasets, although in some cases the point of measurement is not comparable (commitments vs. disbursements). In 14 of the 23 providers for which disbursements are present in both datasets, the difference between the figures present in both datasets is substantial (representing more than 30% of the value recorded in TOSSD).

Reporters/providers

The TOSSD dataset records 4 142 activities from 57 providers (plus a small number of records representing semi-aggregated activities). The national dataset covers 39 development partners. The following twenty-five of the 57 TOSSD providers are not present in the Bangladesh dataset:

- **Adaptation Fund**
- **Asian Infrastructure Investment Bank**
- **Austria**
- **Belgium**
- **Central Emergency Response Fund**
- **Estonia**
- **Finland**
- **Gavi, the Vaccine Alliance**
- **Greece**
- **Hungary**
- **Iceland**
- **Ireland**
- **Islamic Development Bank**
- **Italy**
- **Kuwait**
- **Lithuania**
- **Luxembourg**
- **New Zealand**
- **Nordic Development Fund**
- **Portugal**
- **Qatar**
- **Romania**
- **Saudi Arabia**
- **Türkiye**
- **UN inter-agency pooled funds**

TOSSD also includes some aggregated data (the provider is indicated as “Aggregate”). These aggregates are composed of two subsets: “Estimated data gaps” and “Other semi-aggregate”. The former is an estimate for disbursements to Bangladesh by providers that did not participate in the first TOSSD data collection round (Czech Republic, Germany, Netherlands and the World Bank). The latter comprises data aggregated for confidentiality reasons. The amounts provided in TOSSD in aggregated form contain only broad sector information. They give a more realistic overall figure for each recipient, while the work on enlarging the pool of data providers continues.

The Bangladesh national dataset includes 1 357 projects from 39 providers.⁵ The providers not present in TOSSD data for 2019 are:

- **Germany**
- **Multilateral Fund for the Implementation of the Montreal Protocol**
- **Netherlands**
- **People's Republic of China**
- **UN Office on Drugs and Crime and other UN agencies (i.e. Sustainable Development Fund, IOM, UN Women, UNDESA, UNESCO and UNOPS)⁶**
- **World Bank Group**

Table 4.1 shows the total disbursements (in USD millions) for each provider across both datasets. Disbursements for providers that reported in both datasets amount to USD 4 459 million in TOSSD and USD 3 108 million in national data. Disbursements of USD 2 455 million were reported to TOSSD only, while USD 1 040 million was reported to the national system only. The estimated TOSSD data gaps accounted for USD 1 933 million. The same providers (i.e. Czech Republic, Germany, Netherlands and World Bank) accounted for USD 1 038 million in the national system.

Three of the providers present in the national dataset but not in TOSSD have no disbursements reported in 2019, but commitments are available. However, commitments are recorded in cumulative terms from the beginning of the projects. Therefore, they are not representative of the financial commitments in one year. Commitments sum up to USD 4.1 million from the Multilateral Fund for the Implementation of the Montreal Protocol, USD 3.8 million from the People's Republic of China (hereafter "China"), and USD 0.5 million from the UN Office on Drugs and Crime.

Table 4.1 Bangladesh – Comparison of the providers available in the TOSSD and in the national dataset

Provider	TOSSD	National	Difference (as a percentage of TOSSD figure)
(1) Providers available in both datasets	USD millions		
Asian Development Bank Group	1 305.1	1 322.1	1%
Australia	59.4	43.7	-26%
Canada	82.0	9.4	-88%
Climate Investment Funds	6.5	6.7	4%
Denmark	28.3	8.6	-70%
EU Institutions	88.4	33.2	-62%
Food and Agriculture Organization	1.4	10.4	629%
France	89.4	(commitments data available)	-
Global Environment Facility	0.7	0.9	36%
Global Fund	47.9	(commitments data available)	-
Green Climate Fund	4.7	2.6	-46%
International Fund for Agricultural Development	29.9	(commitments data available)	-
International Labour Organization	18.4	(commitments data available)	-
Japan	1 255.6	1 139.0	-9%
Korea	108.5	97.6	-10%
Norway	14.3	(commitments data available)	-
OPEC Fund for International Development	26.3	4.8	-82%
Spain	1.2	(commitments data available)	-
Sweden	52.1	4.8	-91%
Switzerland	37.9	32.5	-14%
United Kingdom	329.6	27.0	-92%
UNAIDS	0.2	(commitments data available)	-
United Arab Emirates	4.9	5.7	15%
UN Capital Development Fund	4.9	1.9	-61%
United Nations Children's Fund	158.9	85.9	-46%
United Nations Development Programme	56.7	5.8	-90%
United Nations High Commissioner for Refugees	5.1	(commitments data available)	-
United Nations Industrial Development Organization	0.2	(commitments data available)	-
United Nations Population Fund	34.2	21.1	-38%
United States	385.7	20.8	-95%
World Food Programme	188.7	200.8	6%
World Health Organization	31.9	22.6	-29%
subtotal (1)	4 458.8	3 107.9	
(2) Providers available in national dataset only			

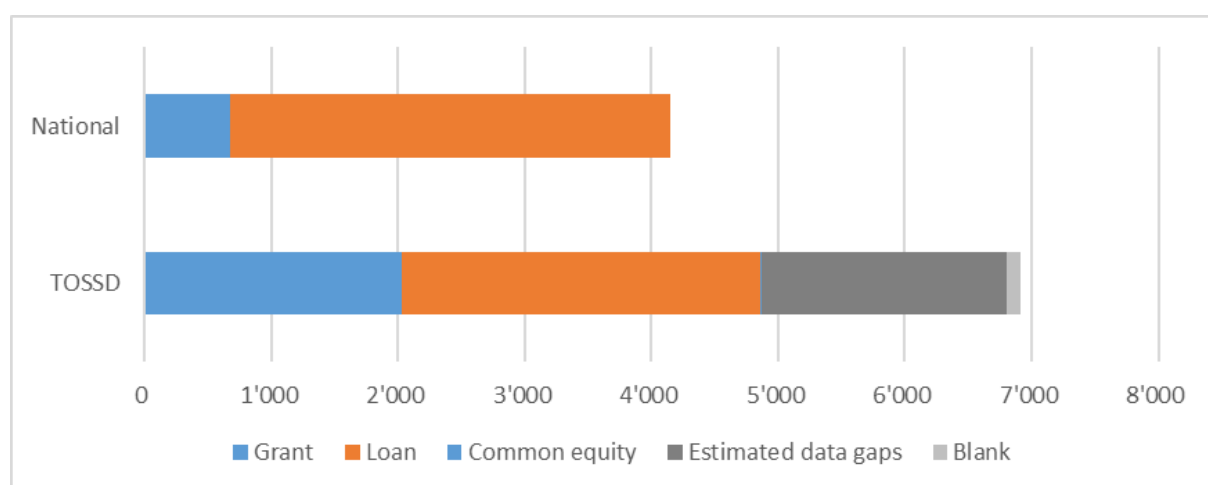
Provider	TOSSD	National	Difference (as a percentage of TOSSD figure)
China (People's Republic of)	n.a.	(commitments data available)	-
Germany	n.a.	53.7	-
Multilateral Fund for the Implementation of the Montreal Protocol	n.a.	(commitments data available)	-
Netherlands	n.a.	50.3	-
Other UN agencies	n.a.	2.6	-
UN Office on Drugs and Crime	n.a.	(commitments data available)	-
World Bank Group	n.a.	933.8	-
subtotal (2)	n.a.	1 040.4	
(3) Providers available in TOSSD only			
Adaptation Fund	(commitments data available)	n.a.	-
Asian Infrastructure Investment Bank	48.6	n.a.	-
Austria	1.0	n.a.	-
Belgium	1.0	n.a.	-
Central Emergency Response Fund	15.3	n.a.	-
Estonia	0.6	n.a.	-
Finland	1.0	n.a.	-
Gavi, the Vaccine Alliance	92.2	n.a.	-
Greece	0.2	n.a.	-
Hungary	0.5	n.a.	-
Iceland	0.9	n.a.	-
Ireland	2.5	n.a.	-
Islamic Development Bank	106.3	n.a.	-
Italy	2.6	n.a.	-
Kuwait	18.9	n.a.	-
Lithuania	0.6	n.a.	-
Luxembourg	4.7	n.a.	-
New Zealand	0.5	n.a.	-
Nordic Development Fund	(commitments data available)	n.a.	-
Portugal	0.4	n.a.	-
Qatar	1.2	n.a.	-
Romania	0.2	n.a.	-
Saudi Arabia	28.8	n.a.	-
Türkiye	15.1	n.a.	-
UN inter-agency pooled funds	71.1	n.a.	-
Aggregate*	2041	n.a.	-
Of which estimated data gaps*	1 933.1		
Of which other semi-aggregate data	107.9		
subtotal (3)	2 454.6	n.a.	
Grand total (1,2,3)	6 911.1	4 148.3	

*Estimated data gaps refer to disbursements of Czech Republic, Germany, Netherlands and the World Bank Group. These providers did not report data in 2019 and are included in aggregated form in TOSSD for comparison purposes only.

Multilateral vs. bilateral

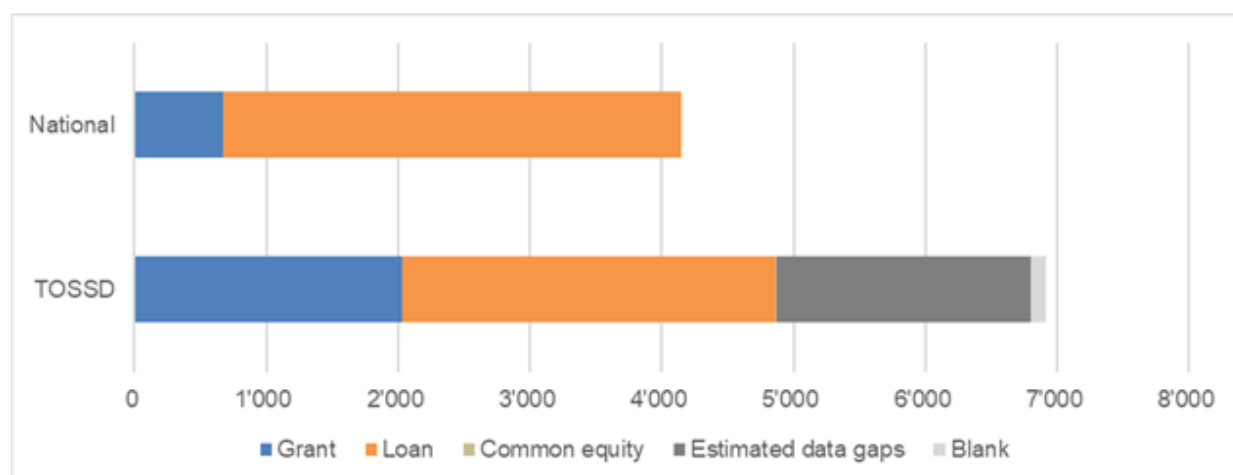
Both TOSSD and the national system collect data from bilateral and multilateral development co-operation providers. The TOSSD dataset is divided equally between bilateral disbursements, multilateral disbursements, and the remaining for which this information is not available (the aggregates discussed above). The Bangladesh national set contains 37% bilateral and 63% multilateral disbursements (Figure 4.1). This is partly due to the differences in the definition of provider and reporting responsibilities discussed in other sections of this analysis.

Figure 4.1 Bangladesh – Reported amounts from bilateral and multilateral providers, USD thousands

*Financial instrument type*

The two datasets differ in terms of financial instruments covered. As regards amounts disbursed, the national dataset is made up mostly of loans (84%). Meanwhile, TOSSD data are split between grants (29%), loans (41%) and a remaining part of activities for which the financial instrument is not indicated (30%)⁷ (Figure 4.2). A handful of activities in TOSSD are classified as common equity, but total disbursements from these activities are negligible.

Figure 4.2. Bangladesh – Reported amounts by financial instruments, USD thousands

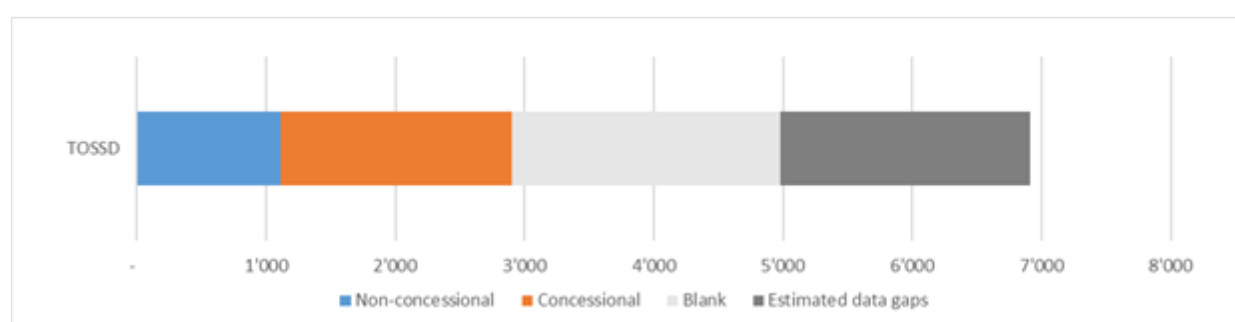


In terms of number of activities, the bulk of activities recorded are grants. These represent 73% of the total in the national system (322 of 444 reported projects) and 94% in TOSSD (3 254 of 3 473). Most grants are of small monetary value. Thus, when analysis is based on amounts disbursed, loans constitute the largest share in both datasets.

In addition to cross-border official flows to Bangladesh, the TOSSD dataset captures the amounts mobilised from the private sector through official development finance interventions (e.g. guarantee schemes, investments in funds or companies, syndications, etc.). For Bangladesh, mobilised private finance in 2019 amounted to USD 331 million. The main actors in this area were multilateral development banks⁸ (66%), the United Kingdom (17%) and the United States (14%).

Concessionality

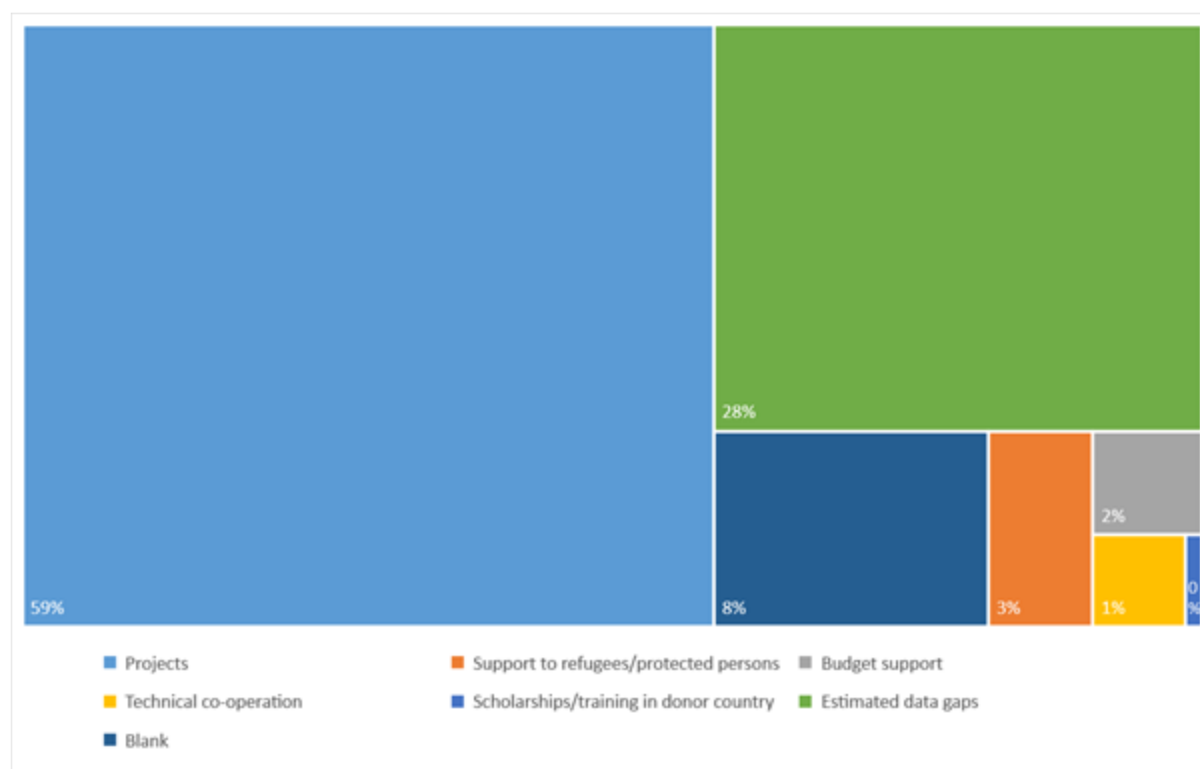
Figure 4.3. Bangladesh – Reported amounts by concessionality, TOSSD only, USD thousands



The Bangladesh national dataset does not include information on concessionality. The TOSSD set includes both concessional and non-concessional finance. However, for over half of total disbursements (58%) the information on concessionality was either not reported (blank) or not shown (because the disbursements relate to estimated data gaps – Figure 4.3). The ratio of non-concessional to concessional is approximately 40-60 for projects with this information.

Modality

Figure 4.4. Bangladesh – TOSSD data on development co-operation modalities



TOSSD provides a detailed picture of development co-operation modalities (Figure 4.4). The largest category is “projects”, accounting for 59% of total amounts disbursed. Four other modalities have been reported, accounting for nearly 6% of the total. The portion where modality is left blank or unavailable (estimated data gaps) is 36%. The Bangladesh national dataset does not include this information. While information on “Assistance Type” and “Project Type” is also available in the national system, the taxonomies of these variables differ from the taxonomy used in TOSSD. Thus, they are not directly comparable.

SDG focus

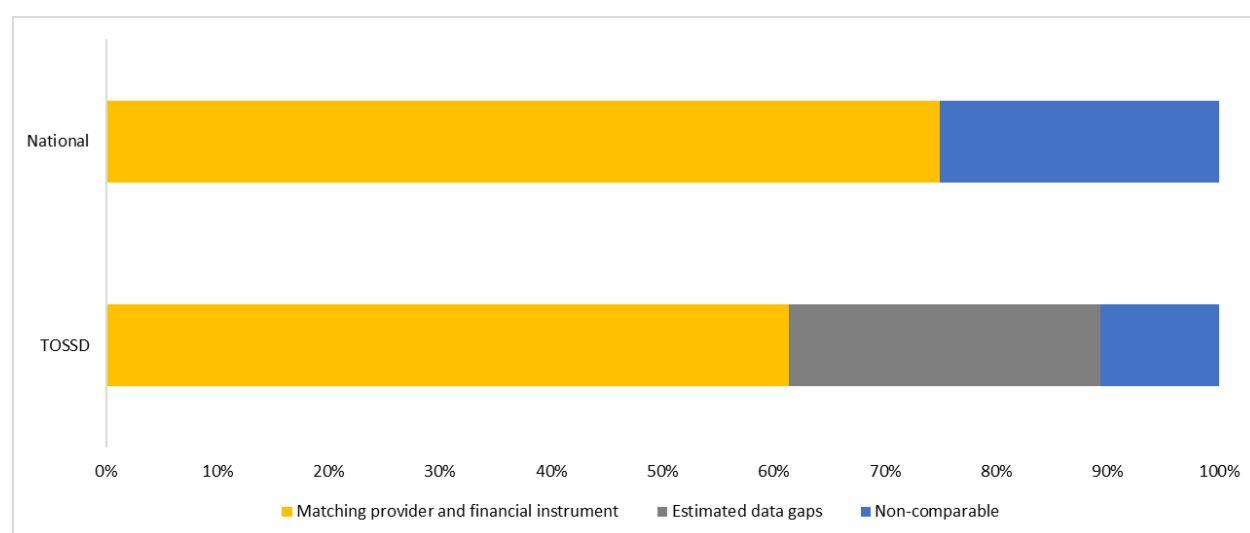
Only TOSSD included data on SDG focus: 31% of disbursements are marked for at least one SDG. If considered by number of activities, 72% of the records in TOSSD have SDG information.

4.3.2. Level II – Comparison of national data with TOSSD data, considering same types of instruments from the providers common in both datasets.

This section compares a subset of homogeneous data, a selection of activities of the same financial instrument types from providers for which there are positive disbursements in both datasets. In other words, if one dataset included only loans from a certain provider, but the other dataset included both loans and grants from the same provider, then the homogeneous subset considers only the common instrument (in this case, loans from that particular provider). This “apple-to-apple” comparison aims to reveal discrepancies in the data that are due to differences in reporting rather than in coverage of the two datasets.

This subset of data, with corresponding providers and instruments, corresponds to 75% of the disbursements recorded in the national system and 61% of disbursements recorded in TOSSD. Figure 4.5 illustrates the share of disbursements in the two datasets with matching providers and instruments (in yellow) as opposed to other activities (in blue).

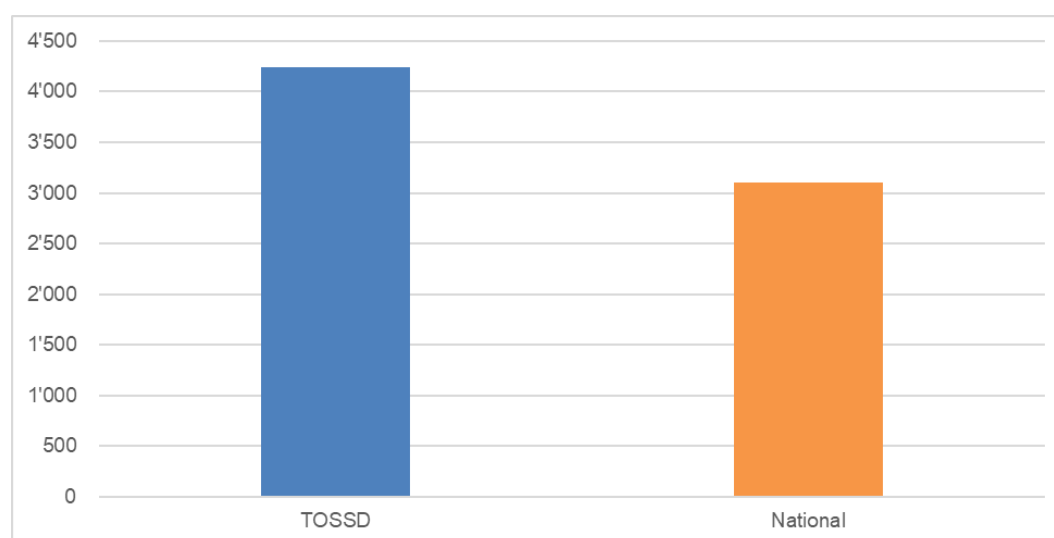
Figure 4.5 Bangladesh – Shares of homogeneous data analysed in this section, over the total amounts included in both datasets



Overall data comparison

Considering this subset of activities from matching providers and instruments, TOSSD disbursements amount to USD 4 243 million, while total disbursements in the national data are USD 3 107 million, which represents a 37% difference Figure 4.6. The number of records in the TOSSD database is more than ten times of those recorded in the national database. However, this difference is partially explained by the split of multisector activities in TOSSD into multiple records.

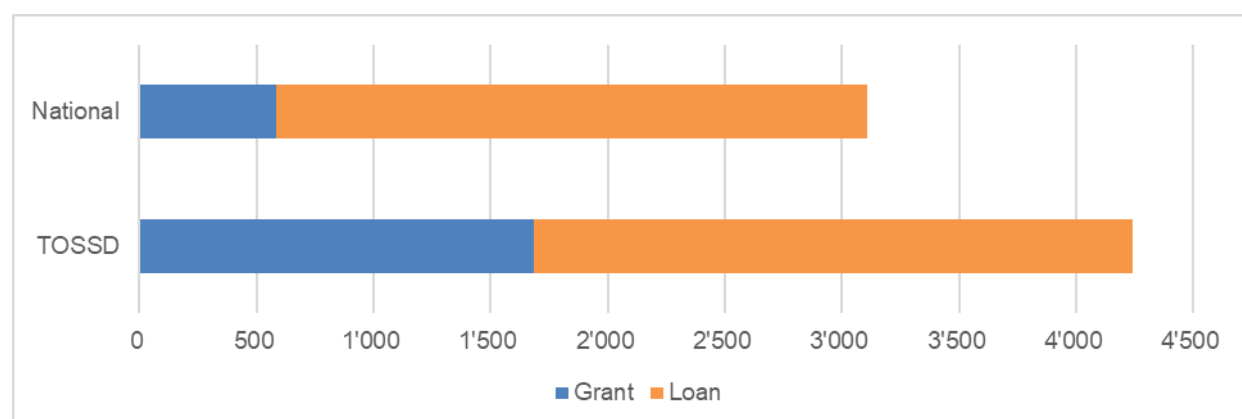
Figure 4.6 Bangladesh – Comparison of total disbursements, considering only the homogeneous subset of data, USD millions



Financial instrument type

Looking at the financial instruments in the comparable subset (Figure 4.7), the absolute volume of loans is similar in both databases (slightly over USD 2.5 billion), while TOSSD data capture around three times more grants than the national dataset (nearly USD 1.7 billion in TOSSD and nearly USD 0.6 billion in the national dataset).

Figure 4.7 Bangladesh – Comparison of the shares of financial instruments, considering only the homogeneous subset of data, USD millions



Sector

Both datasets include sector information on the underlying activities. However, Bangladesh has its own sector classification and several sector categories do not correspond to the taxonomies used in TOSSD. As a further complication in comparing the two datasets, the national dataset includes several activities with multiple sectors but without associated shares, and activities with missing sector information represent 26% of total disbursements.

Notwithstanding the difficulties in comparing sectoral data, the most important sectors are similar in the two datasets. Four of the five top sectors in both databases match. Transport is the largest sector in both TOSSD and AIMS; energy, education and water are present as top sectors in both sets of data (Figure 4.8, Figure 4.9).

Figure 4.8 Bangladesh – Top sectors in the TOSSD database, USD millions, considering only the homogeneous subset of data

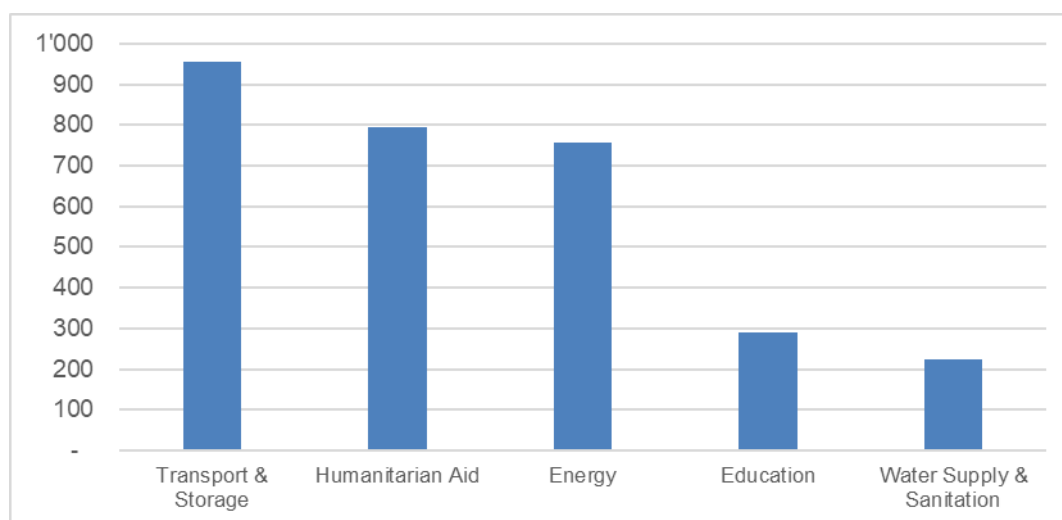
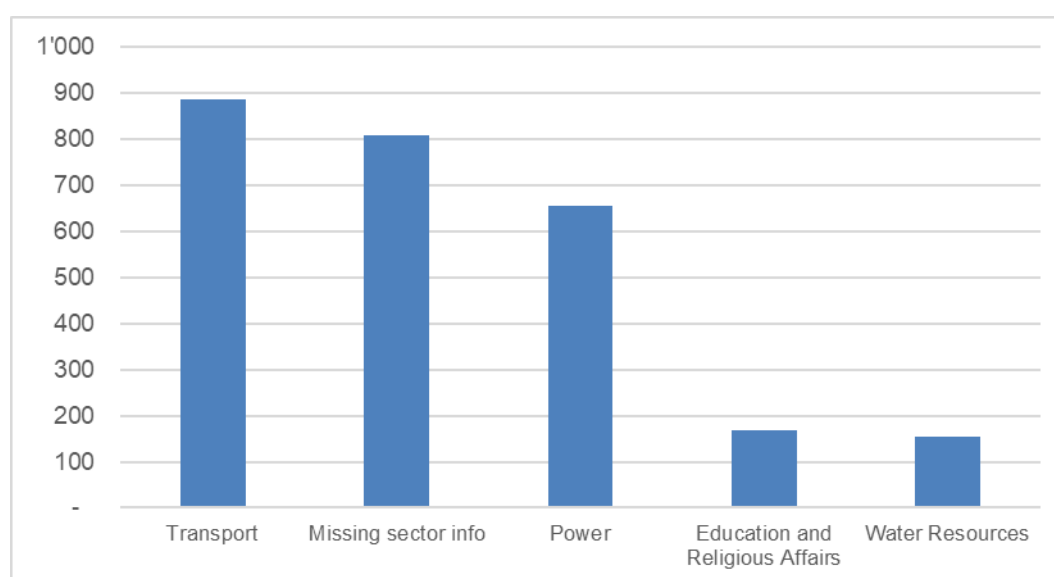


Figure 4.9 Bangladesh – Top sectors in the national dataset, USD millions, considering only the homogeneous subset of data



Comparison of information on the five largest activities in national system vs. TOSSD

The two datasets show a good level of coherence with respect to information at the activity level. Considering only the activities included in the homogeneous subset, four of the top five activities in the national dataset match with those in TOSSD, with nearly identical disbursement amounts (Table 4.2 and Table 4.3). The fifth activity (from ADB) in the national dataset is also recorded in the TOSSD dataset with similar amounts. However, it is split into two activities for statistical reasons and thus not appearing in the top five (Table 4.3). However, the humanitarian project funded by the United Kingdom is only available in TOSSD and not identified in the national dataset.

Table 4.2 Bangladesh – Five largest activities recorded in TOSSD, considering only the homogeneous subset of data

Provider	Agency	Financial instrument	Channel	Modality	Project title	SDG focus	Sector name	Disbursement (USD thousands)
Japan	JICA	Standard loan		C01	Matarbari Ultra Super Critical Coal-Fired Power Project (IV)		Coal-fired electric power plants	286 774
Japan	JICA	Standard loan		C01	Dhaka Mass Rapid Transit Development Project (II)		Rail transport	265 610
World Food Programme	Voluntary non-core funding	Standard grant		C01	05 Integrated assistance package in CXB	2.1	Emergency food assistance	142 131
United Kingdom	DFID	Standard grant	United Nations Office for Project Services	I03	Humanitarian Support for Rohingya refugee influx (Phase 5) – Bangladesh 2019	5|13|1.5	Material relief assistance and services	114 593
Asian Development Bank Group	ADB	Standard loan		C01	Bangladesh Power System Enhancement and Efficiency Improvement Project		Electric power transmission and distribution (centralised grids)	111 889

Note: ADB = Asian Development Bank Group; DFID = Department for International Development; JICA = Japan International Co-operation Agency.

Table 4.3 Bangladesh – Five largest activities recorded in the national dataset, considering only the homogeneous subset of data

Provider	Agency	Financial instrument	Assistance type	Project title	Sector name	Disbursement (USD thousands)
Japan	JICA	Loan	Project Support	Matarbari Ultra Super Critical Coal-Fired Power Project (IV)	Power	282 726
Japan	JICA	Loan	Project Support	Dhaka Mass Rapid Transit Development Project (II)	Transport	263 881
World Food Programme	WFP	Grant	Project Support	Activity 5: Deliver an integrated assistance package in Cox's Bazar.		165 543
Asian Development Bank Group	ADB	Loan	Project Support	South Asia Subregional Economic Cooperation Dhaka-Northwest Corridor Road Project, Phase 2 - Tranche 1	Transport	115 220
Asian Development Bank Group	ADB	Loan	Project Support	Bangladesh Power System Enhancement and Efficiency Improvement Project	Power	113 230

Note: ADB = Asian Development Bank; JICA = Japan International Co-operation Agency; WFP = World Food Programme.

4.3.3. Level III – Deep dive to data by selected providers

This section provides a granular comparison between the national and TOSSD datasets for three providers: Sweden, the Food and Agriculture Organization (FAO) of the United Nations and the Asian Development Bank Group (ADB). The total amounts recorded in both systems are similar for the ADB but differ significantly for Sweden and FAO.

Case 1: Sweden

The first case study looks at Sweden, for which total disbursement amounts are much lower in the national system compared with TOSSD. This might be due to Sweden channelling a large share of its contributions to Bangladesh through multilateral organisations. In the national system, these activities are recorded against the “managing development partner”. Thus, the bilateral provider, the original source of the funds, would not appear (see section 4.3). TOSSD should in principle report the data in the same way. However, as noted above, when multilateral non-core outflows data are not available, TOSSD still records the transaction as declared by the bilateral partner that is providing the earmarked contribution, such as Sweden.

The national dataset includes USD 4.8 million of disbursements from Sweden, only 9% of USD 52.1 million recorded in TOSSD. In terms of the number of activities, the national dataset includes 4, while TOSSD includes 78 (Table 4.4). The Swedish International Development Agency (Sida) is the only providing agency recorded in the national dataset. With 96% of the total amounts, it is also the largest agency in TOSSD. However, all Sida activities in the national dataset still only add up to 12% of the total amounts recorded for Sida in TOSSD.

In addition to Sida, the TOSSD dataset includes information on activities by four other agencies: the SwedFund, the Swedish Council for Higher Education, the Swedish Institute and the Swedish Research Council. We identified all the projects in the national dataset by project title in TOSSD, but disbursement amounts differ between the two datasets.

Many Swedish contributions included in TOSSD are channelled through international organisations. Often these amounts are part of some larger Swedish grant scheme for multiple projects around the world. For example, USD 30.7 million in disbursements – representing 59% of Swedish contributions to Bangladesh in 2019 – were channelled through a United Nations agency, fund or commission, and a further 10% were channelled through the World Bank Group. Several of these multilaterals either do not report to TOSSD at all or only on their core funding. These include the International Organization for Migration (IOM), the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) and the United Nations Office for Project Services (UNOPS). Hence, the provider field would be listed as “Sweden” in TOSSD for Swedish contributions to Bangladesh channelled via these organisations. However, it would be listed as IOM, UN Women or UNOPS in the national system. This explains why they are not recorded as Swedish contributions in the national system.

In both datasets, most activities are grants, mainly in the form of project-type interventions. Furthermore, the TOSSD dataset also includes technical assistance and in-donor expenditures.

Not surprisingly, the differences encountered in the Swedish data in both sets are also reflected in the sectoral distribution. Comparison is limited by the different taxonomies, discussed above.

Table 4.4. Bangladesh – Deep dive on Swedish support as recorded in the two databases

Swedish contributions to Bangladesh		
Item	National	TOSSD
# of disbursements	4	78
# of grants	4	78
# of project-type interventions	4	41
# of experts and other technical assistance	0	9
# of expenditures in provider country, including scholarships	0	5
# of activities where no modality was specified	0	23
# of provider agencies	1	5
Total disbursements (millions)	4.8	52.1

Case 2: Food and Agriculture Organization (FAO)

The second case study looks at the FAO, for which total disbursement amounts are much higher in the national system compared with TOSSD. This difference might be due to the fact that FAO is a channel for many other providers' contributions but not yet reporting earmarked contributions to TOSSD. This seems to demonstrate the other side of the story described for Sweden: activities are reported by the FAO in the national system but not in TOSSD. The national dataset includes USD 10.4 million of disbursements by FAO. Meanwhile, TOSSD only includes USD 1.4 million of disbursements, which represent only 13% of the amounts recorded in the national dataset (Table 4.5).

The national dataset includes 22 individual activities compared with 15 in the TOSSD dataset. Nine can be matched with activities present in the national system. However, the amounts disbursed for these activities are always larger in the national dataset than in TOSSD. Both datasets include only grants.

The large difference in disbursements of FAO in the two datasets seems mostly to reflect that all funds both originally from and purely channelled through FAO in the national system are registered as provided by the FAO. This is not the case in TOSSD, where contributions by countries channelled through FAO are still reported as being provided by these countries.⁹ The difference between the two datasets amounts to USD 9 million. This corresponds to the amount that TOSSD records for the bilateral funds reported by country providers channelled through FAO (USD 9.5 million).

This is further confirmed by microdata analysis. For example, the second largest FAO activity in the national dataset, "Meeting the Undernutrition Challenge (MUCH)", is reported by the United States and channelled through the FAO in TOSSD, with similar amounts (USD 2 349 million in the national dataset against USD 1 853 million in TOSSD).

In terms of modalities, the classifications differ between the national system and TOSSD. On the one hand, most activities are labelled with assistance type "Project support" in the national system, complemented by three "Budget support" activities and one "Sectoral budget support" activity. On the other hand, all activities in the TOSSD dataset are labelled as "Other technical co-operation". At a closer look, these differences are due to the different reporting structures rather than the underlying information. In the national dataset, another data field – "Project type" – differentiates between "Investment projects" and "Technical assistance projects".

Both datasets reflect agriculture as the key sectoral focus of FAO work. More than one-third of FAO activities in the national dataset are missing sector information, while all activities in TOSSD include sector information.

Table 4.5. Bangladesh - Deep dive into FAO's support as recorded in the two databases

FAO's contributions to Bangladesh		
Item	National	TOSSD
# of disbursements	22	15
# of grants	22	15
# of project-type interventions	18	0
# of budget support	4	0
# of experts and other technical assistance	0	15
# of provider agencies	1	1
Total disbursements (millions)	10.4	1.4

Table 4.6. Bangladesh - Top sectors targeted by FAO's contributions

Top sectors targeted by FAO's contributions	
National	TOSSD
Agriculture (64%)	Agriculture, Forestry, Fishing (82%)
Unspecified (35%)	Other Multisector (9%)
Health, Nutrition, Population and Family Welfare (1%)	General Environment Protection (4%)
	Other social infrastructure and services (3%)
	Industry, Mining, Construction (2%)

Case 3: Asian Development Bank Group (ADB)

The third case study looks at the ADB, the largest provider of TOSSD to Bangladesh. The reporting for the ADB is comparable in the two datasets.

The total amount of disbursements recorded in the two datasets for the ADB are close in 2019. The national dataset includes USD 1 322 million, while TOSSD has USD 1 305 million in disbursements (Table 4.7). Most activities in both datasets are loans, but there are a few grants, and most activities are project-type interventions. Moreover, the TOSSD dataset also includes some technical assistance, as well as budget support activities. In addition to activities funded by core contributions (over 99% of the total disbursements in both datasets), the national dataset includes the ADB-administered trust fund “Japan Fund for Poverty Reduction”. Meanwhile, the TOSSD dataset includes two other trust funds: the Financial Sector Development Partnership Special Fund and the Technical Assistance Special Fund.

There is a great difference in the number of individual records in the two datasets. However, this can be explained by the handling of multiple sector codes in the TOSSD database, which splits a multisector activity into different records.¹⁰ The ADB frequently uses multiple sector codes in its reporting to TOSSD; grouping the projects in TOSSD by provider project number reduces the number of activities to 82 compared to 53 in the national dataset.

Although the sector taxonomy differs between the two systems, the sectors represented in the datasets are similar in most cases. The largest sector in both datasets is transport, followed by energy. Other main sectors targeted by ADB disbursements are education and water resources. However, close to one-fourth of the activities in the national dataset are missing sector information.

Table 4.7 Bangladesh – Deep dive into ADB's support as recorded in the two databases

ADB's contributions to Bangladesh		
Item	National	TOSSD
# of disbursements	53	417
# of grants	8	46
# of loans	45	371
# of project-type interventions	53	339
# of budget support	0	38
# of experts and other technical assistance	0	40
# of provider agencies	2	3
Total disbursements (millions)	1322.1	1305.1
Top sectors targeted by ADB's contributions to Bangladesh		
National	TOSSD	
Transport (30%)	Transport & Storage (34%)	
Unspecified (23%)	Energy (23%)	
Power (19%)	Banking & Financial Services (16%)	
Education and Religious Affairs (12%)	Education (15%)	
Water Resources (10%)	Water Supply & Sanitation (6%)	

4.3.4. Data quality considerations

The national dataset shared by the Bangladesh Ministry of Finance contained information on both grants and loans. In Bangladesh, unlike in Colombia and Cameroon, one institution collects information on both financial instruments in a single database. This greatly helped this comparison exercise.

Several considerations emerge on data quality and completeness.

- The national dataset included the following data items: development partner, project title, aid category, assistance type, project type, planned project start date, planned project completion date, sector, commitment in USD, planned disbursement in USD and actual disbursement in USD. Some matching of activities with those reported in TOSSD was possible considering development partners, project titles and aid category (grants vs. loans). Unfortunately, the taxonomies concerning sector codes and assistance type/project type (which are similar to the development co-operation modality in TOSSD) are not aligned with the codes in TOSSD. The national system does not allocate percentages to each sector targeted by an activity. Therefore, it is impossible to split an activity by sector as is the case in TOSSD. Furthermore, TOSSD includes more detailed information on the individual projects recorded, such as comprehensive project descriptions, the SDG focus and information on concessionality.
- Some providers only report to AIMS on (cumulative) commitments, not on disbursements (though in some cases they do report on “planned disbursements”). On the bilateral side, these comprise China, France, Norway and Spain. On the multilateral side, these comprise the Global Fund, International Fund for Agricultural Development, International Labour Organization, UNAIDS, United Nations High Commissioner for Refugees, United Nations Industrial Development Organization and the UN Office on Drugs and Crime.
- TOSSD takes a recipient perspective. Hence, it defines the same reporting responsibilities as AIMS; country providers report on their bilateral flows, but the multilateral institution reports contributions to or through multilateral organisations, both core and earmarked contributions. The 2019 TOSSD data used for this pilot is the first round of data ever collected. That is why only half of the 22 multilateral organisations present in the dataset reported on their non-core outflows. For

the other half, data reported by the provider countries had to be used, which explains many of the differences found between the two datasets.

4.4. Future developments

The Bangladesh Ministry of Finance has employed a third-party contractor, which is currently in the process of updating AIMS. Additionally, discussions are ongoing whether this process could be used to merge the Financial Aid Management System. This system includes aggregated information on commitments and disbursements in certain sectors, with the project-based AIMS.

¹ The 2019 TOSSD data used for this pilot is the first round of data to ever be collected. This explains why only half of the 22 multilateral organisations in the dataset reported on their non-core outflows. For the other half, data reported by the provider countries had to be used, which explains many of the differences found between the two datasets.

² The AIMS approach to identify the partner responsible for reporting is similar to the one adopted by TOSSD. In both cases when an activity is funded by one provider but channelled through another, the institution that makes the last disbursement reports the activity.

³ The AIMS Standard Operating Procedures explicitly mentions OECD guidelines for aid data reporting to avoid double counting.

⁴ AIMS contains a second field labelled “development partners”, which indicates other development partners not managing the activity, such as the providers of the funding or co-funding for the activities. However, this information was not available in the dataset analysed for this study.

⁵ The Bangladesh dataset also originally included data from two providers outside the parameters of TOSSD eligible providers (private companies), which have been excluded throughout this analysis.

⁶ These agencies are regrouped together under the name “Other UN agencies” because they do not have individual provider codes in TOSSD. IOM=International Organization for Migration; UNDESA=United Nations Department of Economic and Social Affairs; UNOPS=United Nations Office for Project Services.

⁷ This mostly refers to the data gaps. Grants represent around a third of this value in the corresponding OECD CRS statistics.

⁸ Pending agreement on the optimal level of aggregation in data dissemination, information on private finance mobilised by multilateral development banks is not available in TOSSD.org.

⁹ As the reporting of non-core expenditures in TOSSD expands, these activities will start to be reported by the multilateral institutions themselves.

¹⁰ See the part of this report discussing Canadian contributions to Colombia (section 6.3.3).

5. Case study – Cameroon

This chapter presents a case study of Cameroon, comparing Total Official Support for Sustainable Development (TOSSD) Pillar I data with the data available in Cameroon's Caisse Autonome d'Amortissement du Cameroun (CAA). After highlights of findings, the chapter introduces the institutional set-up and data collection process of Cameroon, and compares data between CAA and TOSSD. It examines areas such as development partners/providers, multilateral vs. bilateral funding, financial instruments, concessionality, modalities and sectors. Support for Sustainable Development Goals is also analysed. The chapter ends with a “deep dive”, providing a granular comparison between the national and TOSSD datasets for two providers: France and the OPEC Fund for International Development.

Box 5.1 – Cameroon case study highlights.

This section compares the TOSSD Pillar I data with the data available in Cameroon's national system, made available by the Caisse Autonome d'Amortissement du Cameroun. The two databases report similar overall values for 2019. However, the underlying data differ in terms of provider coverage and scope. To a lesser extent, the same providers also report different activities.

Comparing data coverage and scope

- TOSSD captures a variety of instruments, while the CAA focuses on loans. TOSSD also captures a larger set of providers – 51 official providers in TOSSD compared to 27 in the national dataset.
- The national system still includes information from important providers not yet captured in TOSSD such as the People's Republic of China, India, Germany, Netherlands, World Bank Group and others.
- Due mainly to differences in the coverage and in the instruments covered, only 14% of the national data are directly comparable to TOSSD data. Similarly, only 20% of TOSSD data are directly comparable with national data, defining two activities as comparable when the same provider, broad sector and financial instrument are recorded.

In terms of activities reported

- Comparing a more homogeneous subset of the data, composed only of loans from providers that are present in the two datasets, still yields some discrepancies. In particular, the two datasets display different distributions both by sector and by concessionality.
- The discrepancies between the data in the national datasets most likely originate from the fact that – in some cases – different activities are reported to the two datasets, and not that different details are reported on the same activities.

Main lessons learnt and possible ways forward:

- Both TOSSD data and Cameroon data are detailed and of high quality. They match only partially mainly due to their different coverage (in terms of providers and instruments) and in some cases individual activities.
- The national institutions could take advantage of the wider coverage of TOSSD data, particularly grants from a large number of providers not covered in the national database.
- The analysis also serves as a reminder of the necessity and opportunity of further enlarging the pool of TOSSD data providers. In this way, the framework can provide a complete picture of available development finance.
- Building on the findings of the pilot study, any validation mechanism of the TOSSD data by recipient countries might expand the availability and reliability of the dataset. However, it will require careful definition of the scope of potentially comparable data.

5.1. Institutional set-up

The Caisse Autonome d'Amortissement du Cameroun (CAA) (in English, Autonomous Sinking Fund of Cameroon) provided the data used in this analysis. The CAA is a public institution, created in 1985 and

reorganised in 2019.¹ It is responsible for debt policy, project and programme funding, and capital market management.

The CAA is under the technical and financial supervision of Cameroon's Ministry of Finance. Its board of directors includes representatives of various public institutions (Presidency of the Republic, Prime Minister's Office, Ministry of Economy and Finance, Bank of Central African States).

The CAA also houses the permanent secretariat of the Comité National de la Dette Publique du Cameroun (CNDP) (in English, National Committee on Public Debt). The CNDP co-ordinates and monitors implementation of the nation's public debt and debt management policy and ensures the policy is consistent with the development objectives and capacity of the state.²

5.2. Data collection process

The CAA is the priority source of information on project loans, debt servicing and, to a lesser extent, grants. The development finance data managed by the CAA are originally collected by the Ministry of Economy (which collects financing agreements on official development assistance), the Ministry of Finance, the Bank of Central African States and other public institutions. The data collected by the CAA are recorded in the public Debt Recording and Management System (CS-DRMS).

The CS-DRMS, a software developed by the Commonwealth Secretariat (CS), is used by more than 45 countries (both members and non-members of the Commonwealth) to simplify management of public debt.³ Once loan agreements have been signed and entered into force, the CAA, through the CS-DRMS, prepares the annual and monthly provisional debt service in line with Cameroon's Finance Law. This makes disbursement projections on the basis of calls for funds and new agreements. It also issues (on behalf of project management units and institutional bodies) requests for disbursements, replenishments or direct payments to the creditors of said projects. Cameroon has an ongoing project of migrating debt data from the CS-DRMS to the Commonwealth Meridien software.

The CAA prepares monthly consolidated statistics on external financing and debt servicing. Data for the current and previous months are prepared, validated and transmitted, between the 10th and 15th of each month, to the institutions involved in the debt chain (Ministry of Finance, Ministry of Economy, Bank of Central African States) and to development partners (International Monetary Fund, World Bank, etc.).

The CAA also uses the data collected to publish a "monthly debt note" on its website on the 20th of the month. This explains in detail the changes in debt aggregates and data, and the recent economic situation in relation to the sustainability of the public debt. To that end, it considers the remaining balance of payments and the debt of public enterprises.⁴

In addition to the monthly statistics, the CAA publishes a yearly "portfolio of public debt" and the "portfolio of active projects". These offer a consolidated view of the external financing and serve to finalise the notification of the debt of public enterprises to the World Bank.

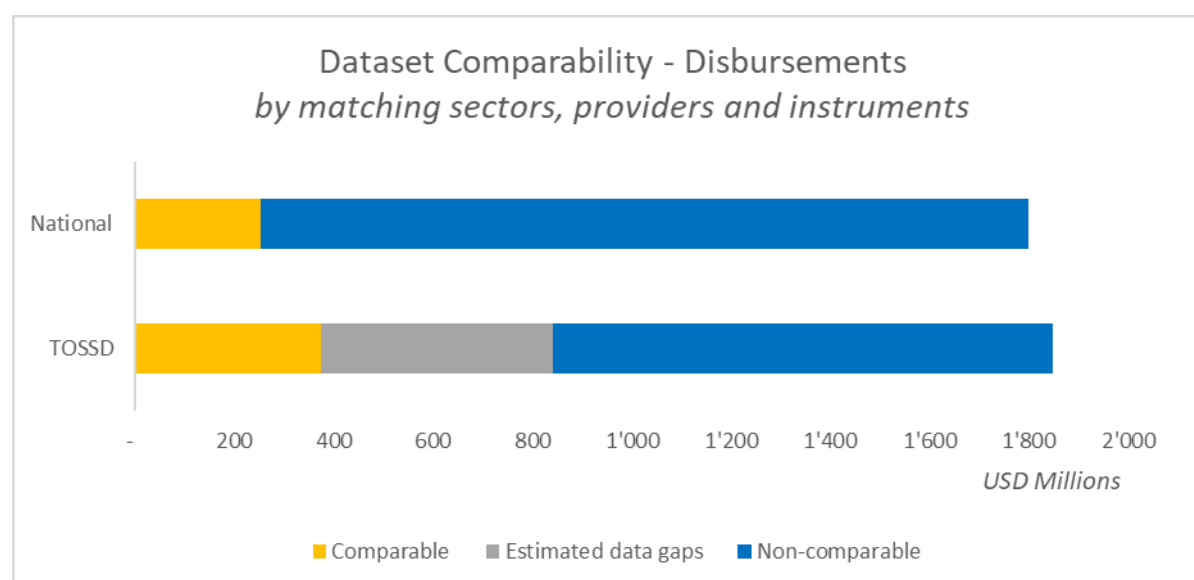
5.3. Data comparison

On the surface, the amounts recorded in TOSSD and in Cameroon's national dataset are remarkably similar. TOSSD recorded USD 1.84 billion disbursements for 2019, while the national dataset recorded USD 1.78 billion.⁵ These amounts include all data available online for TOSSD Pillar I (including the estimated data gaps, discussed later). They also include all data provided by Cameroon except for a few activities financed by private sources (which fall outside TOSSD parameters).

Despite the similarity of the total figures, the underlying data present several differences in terms of development co-operation providers, financial instruments and sectors reported. Figure 5.1 illustrates the comparability of the national dataset with TOSSD in terms of amounts disbursed for activities that have the same sector, instrument type and provider.⁶ In practice, a TOSSD loan disbursement from provider A in sector B has been assessed to be comparable to data in Cameroon's national system if the latter also reports loan disbursements from provider A in sector B, and vice versa. Disbursements for activities that present a matching sector, provider and instrument are highlighted in green in both bars. They are referred to as “comparable data”, while other disbursements are shown in grey. Although some underlying activities could be different even with matching sectors, instruments and providers, this measure provides a good approximation of the estimated match between the two databases, and the scale of the part missing in each of them. Among the disbursements in TOSSD that cannot be matched with the national data, we set apart the estimated TOSSD data gaps. These relate to the amounts disbursed by some providers that did not participate in the first data collection (discussed in section 5.3.1).

We note that the large majority of the data in TOSSD and Cameroon dataset are non-comparable, due to the different scope of the data collection. The CAA is designed specifically to track loans, whereas TOSSD has a broader scope. Thus the two datasets only match partially and each contains data not available in the other. If we compare the overall data available in the two systems we note that 86% of activities (in terms of USD) reported in the national data do not match with the TOSSD data, while 80% of activities in TOSSD do not match with the national data. This further suggests the value of total financing to Cameroon would be higher than the overall value estimated by either TOSSD or national data. Nevertheless, when the differences in scope are accounted for – by considering only loans from providers present in both datasets (see par. 5.3.2) – there is a significant degree of comparability between the two datasets.

Figure 5.1 - Cameroon – Estimated comparability of the datasets



Two sets of factors can explain this incomparability. First, the data coverage is quite different – several providers are missing from one or the other dataset (see section 5.3.1). Second, even for providers present in both datasets, the underlying data present important differences in terms of sectors and amounts (see section 5.3.2). A detailed analysis shows that different activities, often implemented by different agencies, are reported to the two datasets (see section 5.3.3).

Cameroon noted that differences could also be partially attributed to difficulties in capturing disbursements of project and programme funds from the entire state of Cameroon, as well as the inclusion of disbursements that might go beyond the budget year. Furthermore, in some cases discrepancies may arise from incomplete data entry into the system.

Cameroon is working closely with donors to improve the CAA data completeness. As part of the data migration to a new software, Cameroon is emphasising the correct classification of sectoral activities. Specifically, it is adhering to the National Classification of Activities and Products of Cameroon (NACAM), which is part of the National Institute of Statistics.⁷ The NACAM classification is fully compatible with the International Standard Industrial Classification of All Economic Activities. This should ensure comparability with TOSSD data in the future.

5.3.1. Level I – Scope and data coverage

This section reviews the two sets across several parameters to understand to what extent they differ in coverage. We found disbursements data in both datasets for only 17 of more than 50 providers with data recorded in at least one dataset. Additionally, the coverage of national data is limited primarily to loans, while TOSSD covers both loans and grants, as well as a handful of interest subsidies and direct provider spending (less than 0.5% of disbursements).

The data coverage of the two datasets is quite different. The TOSSD dataset records 2 277 activities from 51 providers (plus a small number of records representing semi-aggregated activities). This is nearly double the number of providers presented in the national data (27). Moreover, 32 of the 51 TOSSD providers are not present in the Cameroon dataset, namely:

- Australia
- Austria
- Canada
- Central Emergency Response Fund
- Finland
- Food and Agriculture Organisation
- Gavi, the Vaccine Alliance
- Global Fund
- Global Partnership for Education
- Greece
- Green Climate Fund
- Hungary
- International Labour Organization
- Ireland
- Lithuania
- Luxembourg
- New Zealand
- Portugal
- Private Infrastructure Development Group
- Romania
- Sweden
- UN inter-agency pooled funds
- UN Peacebuilding Fund
- UNAIDS
- UNDP
- UNFPA
- UNHCR
- UNICEF
- United Kingdom
- United Nations Industrial Development Organization
- World Food Programme
- World Health Organization

TOSSD also includes some aggregated data (the provider is indicated as “aggregate”). These aggregates are composed of two subsets: “aggregated data gaps” and “CRS semi-aggregates”. The former is an estimate for disbursements to Cameroon by providers that did not participate in the first TOSSD data collection (Czech Republic, Germany, Netherlands and the World Bank), while the latter comprises data

aggregated for confidentiality reasons. The amounts provided in TOSSD in aggregated form contain only broad sector information. They give a more realistic overall figure for each recipient, while work continues on enlarging the pool of data providers.

The Cameroon national dataset includes 368 activities from 27 providers.⁸ The eight providers not present in the TOSSD data are:

- Arab Bank for Economic Development in Africa
- China (People's Republic of)
- Development Bank of Central African States
- Germany
- India
- International Monetary Fund
- Netherlands
- World Bank Group.

Table 5.1 shows total disbursements (in USD thousands) for each provider across both datasets. Nineteen providers report to both datasets, although in some cases in non-comparable forms (such as commitments rather than disbursements). For 13 of the 17 providers for which disbursements are present on both sides, the difference between the figures is 30% or more of the TOSSD figure.

Disbursements for providers that reported in both datasets amounted to USD 944.2 million in TOSSD and USD 799.7 million in national data. Meanwhile, USD 902.1 million was reported to TOSSD only, while USD 998 million was reported to the national system only. The estimated TOSSD data gaps accounted for USD 466.7 million (25% of disbursements in TOSSD). The same providers (i.e. Germany, Netherlands and the World Bank) accounted for USD 338.5 million in the national system.

Table 5.1 Cameroon – Comparison of the providers available in the TOSSD and in the national dataset

Provider	TOSSD	National	Difference (as a percentage of TOSSD figure)
(1) Providers available in both datasets	USD thousand		
African Development Bank Group	123 420	95 885	22.3%
Belgium	2 799	20 715	-640.1%
EU Institutions	84 853	11 185	86.8%
France	406 838	235 537	42.1%
Global Environment Facility	1 365	510	62.6%
International Fund for Agricultural Development	7 287	6 350	12.9%
Islamic Development Bank	88 706	91 214	-2.8%
Italy	8 136	22 213	-173.0%
Japan	35 120	18 184	48.2%
Korea	13 969	3 407	75.6%
Kuwait	553	552	0.2%
Norway	2 983	16 961	-468.7%
OPEC Fund for International Development	71 461	1 588	97.8%
Saudi Arabia	3 730	180 096	-4 727.8%
Spain	258	10 499	-3 974.3%
Switzerland	7 169	(commitments available)	-
Türkiye	1 455	81 292	-5 488.6%
United Arab Emirates	356	(commitments available)	-
United States	91 288	3 556	96.1%

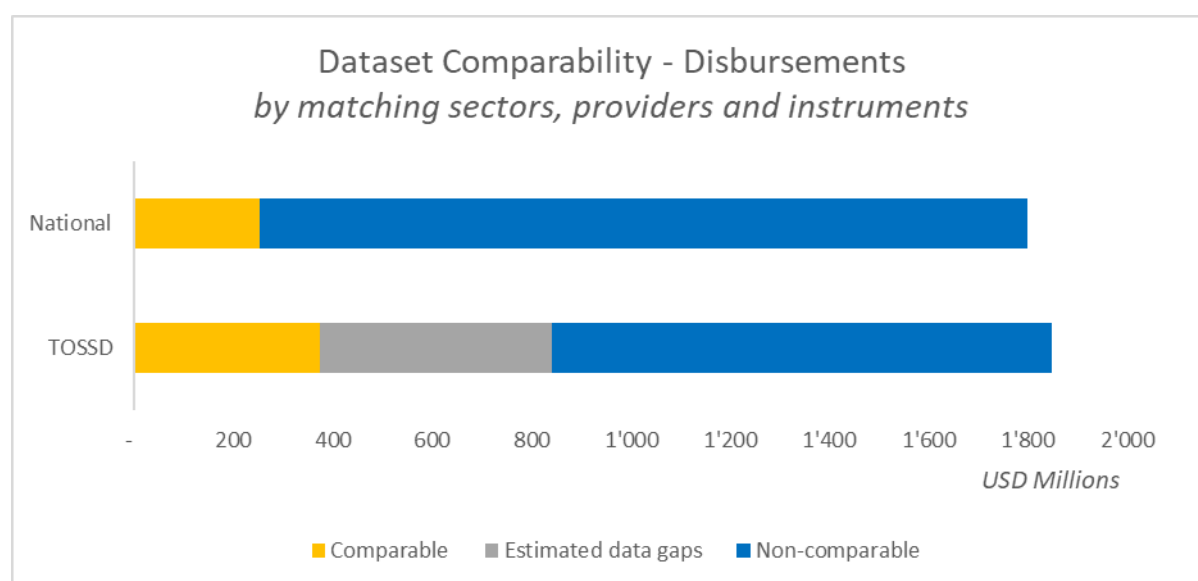
Provider	TOSSD	National	Difference (as a percentage of TOSSD figure)
subtotal (1)	944 218	799 745	
(2) Providers available in national dataset only			
Arab Bank for Economic Development in Africa	n.a.	19 197	-
China (People's Republic of)	n.a.	551 179	-
Development Bank of Central African States	n.a.	4 628.16	-
Germany*	n.a.	10 224	-
India	n.a.	8 359.91	-
International Monetary Fund	n.a.	76 167	-
Netherlands*	n.a.	(commitments available)	-
World Bank Group*	n.a.	328 256	-
subtotal (2)	n.a.	998 011	
(3) Providers available in TOSSD only			
Australia	286	n.a.	-
Austria	1 003	n.a.	-
Canada	8 053	n.a.	-
Central Emergency Response Fund	16 298	n.a.	-
Finland	100	n.a.	-
Food and Agriculture Organization	621	n.a.	-
Gavi, the Vaccine Alliance	13 347	n.a.	-
Global Fund	72 780	n.a.	-
Global Partnership for Education	4 178	n.a.	-
Greece	1	n.a.	-
Green Climate Fund	(commitments data	n.a.	-
Hungary	18	n.a.	-
International Labour Organization	2 440	n.a.	-
Ireland	1 173	n.a.	-
Lithuania	4	n.a.	-
Luxembourg	741	n.a.	-
New Zealand	28	n.a.	-
Portugal	244	n.a.	-
Private Infrastructure Development Group	(commitments data	n.a.	-
Romania	80	n.a.	-
Sweden	9 392	n.a.	-
UN inter-agency pooled funds	15 476	n.a.	-
UN Peacebuilding Fund	449	n.a.	-
UNAIDS	1 113	n.a.	-
United Nations Development Programme	12 011	n.a.	-
United Nations Population Fund	12 447	n.a.	-
United Nations High Commissioner for Refugees	15 116	n.a.	-
UNICEF	37 677	n.a.	-
United Kingdom	12 525	n.a.	-
United Nations Industrial Development Organization	491	n.a.	-
World Food Programme	62 075	n.a.	-
World Health Organization	12 231	n.a.	-
Aggregate*	582 191	n.a.	-
Of which estimated data gaps*	466 739		
Of which other semi-aggregate data	115 452		
subtotal (3)	902 115		
Grand total (1,2,3)	1 846 333	1 797 756	

*Estimated data gaps refer to disbursements of Germany, Netherlands and the World Bank Group. These providers did not report data in 2019 and are included in aggregated form in TOSSD for comparison purposes only.

Multilateral vs. bilateral

Both TOSSD and the national system collect data from bilateral and multilateral development co-operation providers. The TOSSD dataset is split equally between multilateral disbursements, bilateral disbursements and disbursements for which this information is not available (mostly the aggregates discussed above). The Cameroon national set contains 65% bilateral and 35% multilateral disbursements (Figure 5.2).

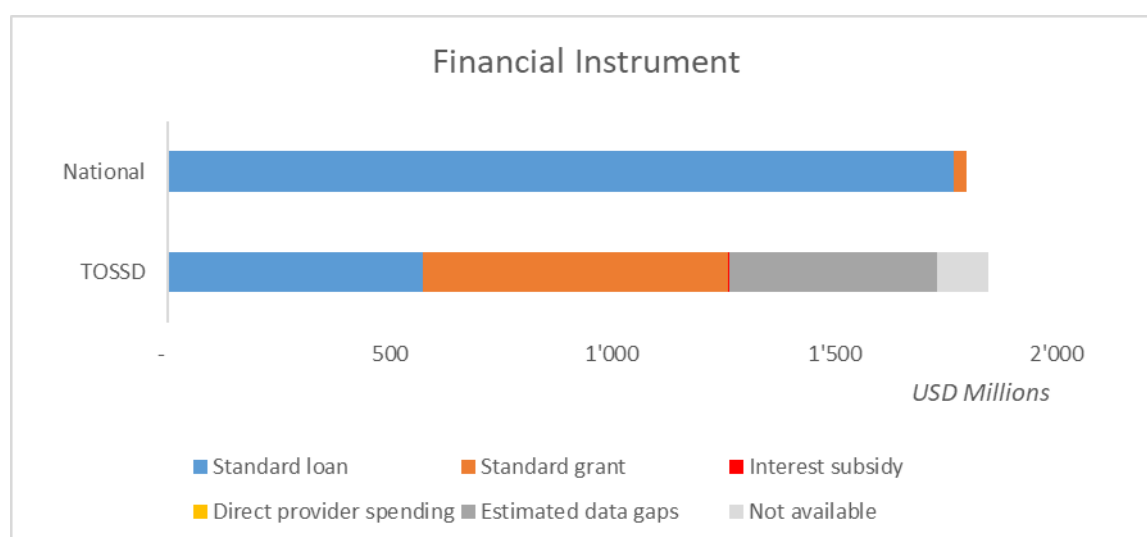
Figure 5.2 - Cameroon – Reported amounts by type of providers, USD millions



Financial instrument type

The two datasets differ considerably in terms of financial instruments covered. In terms of amounts disbursed, the national dataset is constituted almost exclusively of loans (98.4%). Meanwhile, TOSSD data are nearly evenly split between grants (37%), loans (31%) and other activities for which the financial instrument is not indicated (31.5%) (Figure 5.3). Grants were not recorded in a centralised way in Cameroon at the time of this study. A handful of activities in TOSSD are classified as interest subsidies or direct provider spending, but total disbursements from these activities are negligible.

Figure 5.3. Cameroon – Reported amounts by financial instruments, USD millions



TOSSD records data on thousands of small-scale grants that are not available in national systems. If calculated based on the number of activities recorded, rather than USD disbursements, the observed differences between the datasets are even more significant. In the national dataset, only 30 of 368 reported projects are grants (7.9%), compared to 2 103 of 2 277 TOSSD activities (92.4%). Furthermore, only 10 of 51 providers in the TOSSD dataset disbursed loans.

SDG focus and sector

Finally, both datasets include data on the Sustainable Development Goal (SDG) focus of activities, but with varying levels of coverage. In the TOSSD dataset, 54.1% of total disbursements are marked for at least one SDG,⁹ compared to only 12.9% of the Cameroon national set. If considered by number of activities, 68.8% of the records in TOSSD have SDG information compared with 10.1% in the national dataset.

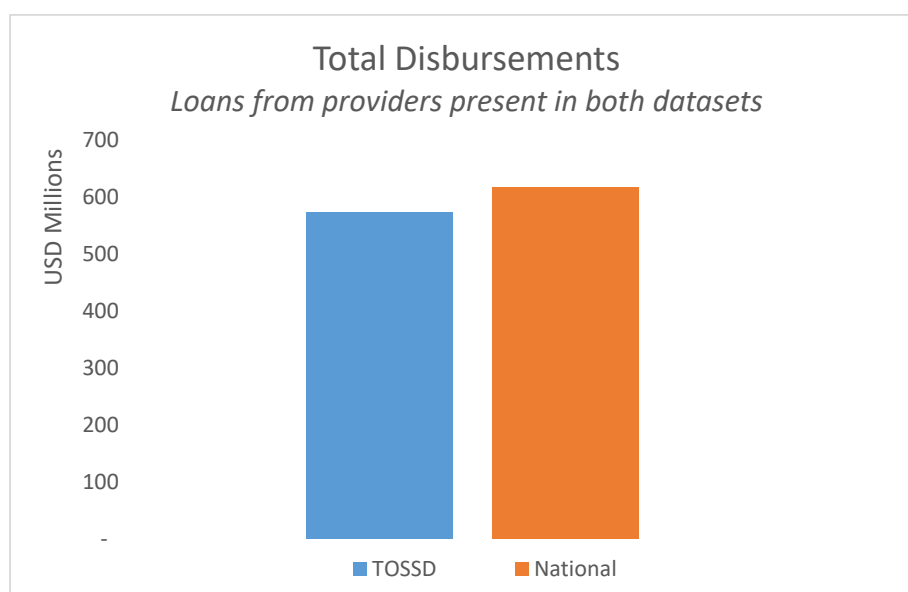
5.3.2. Level II – Comparison of national data with TOSSD data, considering only loans from providers present in both datasets

As seen in section 5.3.1, each dataset includes data from providers that are not present in the other set. Yet this difference in coverage only partially explains the discrepancies between the two datasets. Since 98.4% of disbursements in the national dataset are loans, this section compares a subset of the data. It considers only the providers for which there are positive disbursements of loans in both datasets. This “apple-to-apple” comparison reveals other reasons for the discrepancies at the provider, sector and even project level.

Overall comparison

Considering this subset of loans from providers present in both datasets, TOSSD disbursements amount to USD 573.4 million. Total disbursements in the national data are USD 618.5 million (Figure 5.4).

Figure 5.4 - Cameroon – Comparison of total disbursements, considering only the homogeneous subset of data, USD millions



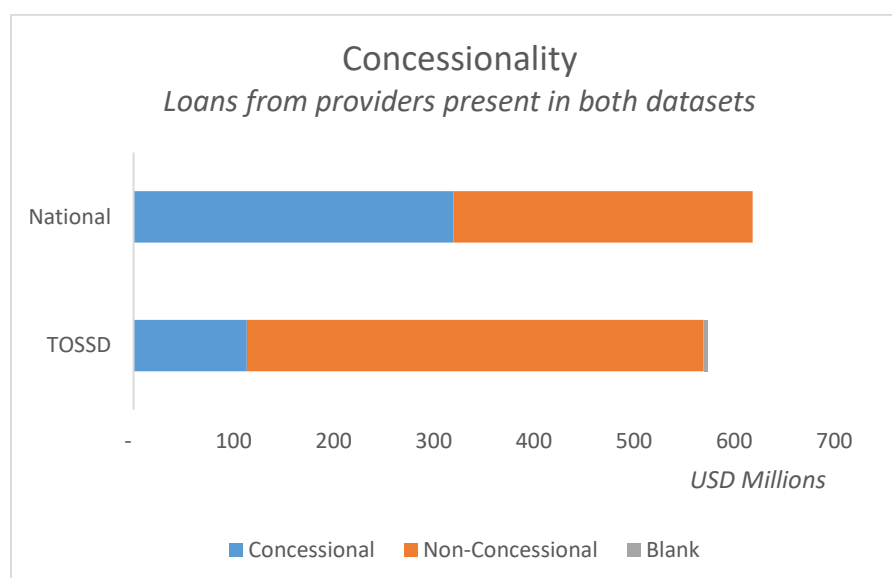
While the amounts recorded are not drastically dissimilar, the underlying data have several differences. For example, the number of activities in the national database is 1.6 times higher than those recorded in TOSSD. The two subsets also diverge in terms of concessionality, modality and sector.

Concessionality

With respect to concessionality of the recorded activities, non-concessional loans are prevalent in the TOSSD subset (approximately 80% of disbursements compared to 20% concessional disbursements, with just a handful of activities for which concessionality is not reported). The Cameroon subset is split nearly evenly, with 52% concessional and 48% non-concessional disbursements (Figure 5.5).

Cameroon noted the issue of the costs of non-concessional funding. Due to this issue, the government prioritises concessional loans, particularly in the framework of the Economic and Financial Programme with the IMF. Out of the CFAF 650 billion borrowing limit set by the Finance Law, CFAF 350 billion is allocated for authorised concessional commitments, compared to CFAF 300 billion for non-concessional loans.

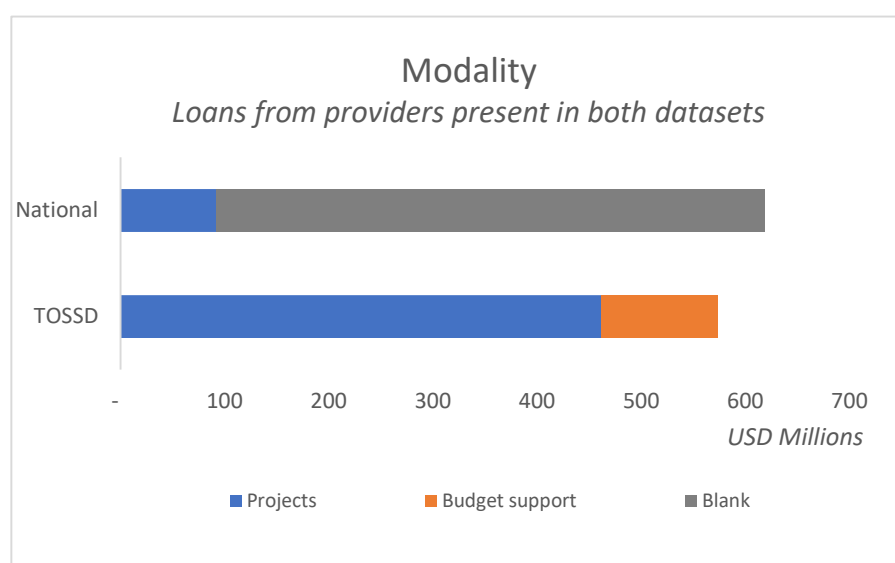
Figure 5.5 - Cameroon – Reported amount by concessionality, considering only the homogeneous subset of data, USD millions



Modalities

TOSSD provides a detailed picture of development co-operation modalities, while the national dataset provides little information on this aspect (Figure 5.6). The full TOSSD dataset includes a comprehensive breakdown across nine modality categories. However, the subset of loans from providers present in both datasets includes only two categories: Projects (80%) and Budget support (20%). The national dataset includes a column for modality, but this field is left blank for most disbursements (84.4%).

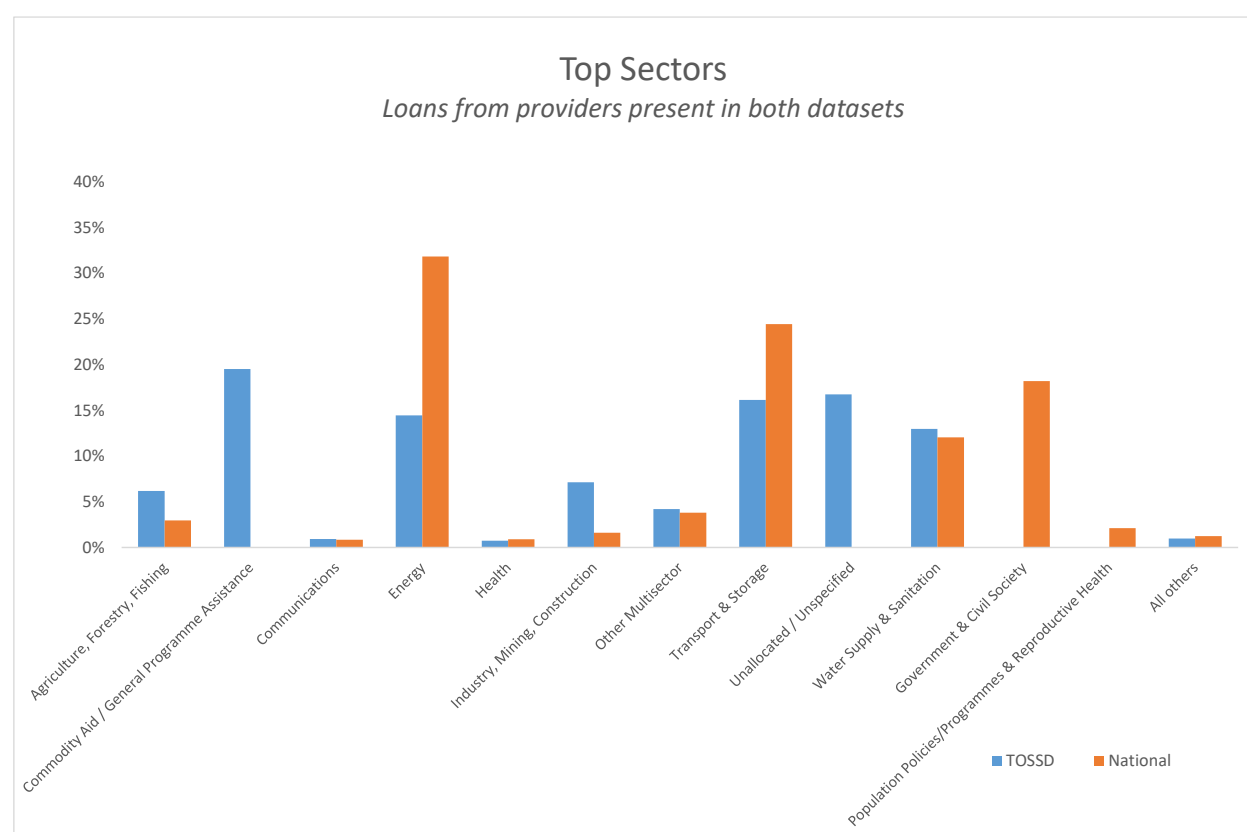
Figure 5.6 Cameroon – Reported amounts by modality, considering only the homogeneous subset of data, USD millions



Sectors

The sectors reported in the two subsets have substantial overlap but are far from coinciding perfectly. The two datasets have eight of their ten top sectors in common. However, within these sectors there are still differences both in USD amounts and in relative shares of the total (Figure 5.7).

Figure 5.7 Cameroon – Reported amounts by sector, considering only the homogeneous subset of data, USD millions



The closest match between the two datasets is found in the sector of Water Supply & Sanitation, with approximately USD 74.4 million of disbursements in both datasets. This accounts for 13% of the TOSSD subset and 12% of the national subset. Other Multisector is also fairly similar across the datasets, with USD 24.2 million (4%) in TOSSD and USD 23.6 million (4%) in the national set. The least similar of the eight overlapping top sectors is Energy, which has just USD 82.9 million of disbursements (14%) in TOSSD compared to USD 197.0 million (32%) in the national subset. The third-largest sector in the national set is Government & Civil Society with USD 112.5 million (18%) of disbursements. While this sector is present in TOSSD, it accounts for only USD 1.3 million and thus does not make it into the top ten TOSSD sectors. Similarly, 20% of TOSSD disbursements fall under Commodity Aid/General Programme Assistance, whereas no disbursements fall into this category in the national set.

Comparison of information on the top five largest activities in national system vs. TOSSD

Table 5.2 and Table 5.3 show the top five activities (by disbursements) in each set, considering only loans from providers present in both sets.

Table 5.2 Cameroon – Five largest activities recorded in the national dataset, considering only the homogeneous subset of data

Top Five Projects - Cameroon National System				
Provider	Providing Agency	Project Title	Sector	Disbursements
France	French Development Agency	PEF de l'AFD 3ème tranche	Government & Civil Society	111'853
Saudi Arabia	Miscellaneous	CAMPAGNE COTONNIERE 2018/2019	Energy	109'615
Saudi Arabia	Miscellaneous	Achat de pétrole brut et leur vente à la république du Cameroun	Energy	69'082
France	French Development Agency	Projet de drainage pluvial de Douala	Water Supply & Sanitation	53'200
Islamic Development Bank	Islamic Development Bank	Construction route batchenga ntui yoko lena tibati ngaoundéré	Transport & Storage	28'446

Table 5.3. Cameroon – Five largest activities recorded in the national dataset, considering only the homogeneous subset of data

Top Five Projects - TOSSD				
Provider	Provider Agency	Project Title	Sector	Disbursements
France	French Development Agency	Prêt de soutien budgétaire (PSB) en appui au financement partiel du Programme économique et financier du Cameroun	Commodity Aid / General Programme Assistance	111'944
Islamic Development Bank	Islamic Development Bank	Aggregates	Unallocated / Unspecified	65'985
France	French Development Agency	Programme d'assainissement pluvial de la ville de Douala	Water Supply & Sanitation	53'244
OPEC Fund for International Development	OPEC Fund	Crude Oil Imports Financing Project	Industry, Mining, Construction	40'859
African Development Bank Group	AfDB Ordinary Capital	NACHTIGAL	Energy	32'101

The same two loans from France are present in the top five for both datasets, with nearly identical disbursement amounts. Both top five lists also include a loan from the Islamic Development Bank, but in this case, it does not appear to be the same loan in TOSSD as it is in the national system.

5.3.3. Level III – Deep dive into the data discrepancies for selected providers

As shown previously, the two datasets do not align, even when matching disbursements by provider, financial instrument and sector. To better understand the roots of these remaining discrepancies, this section considers selected providers present in both sets and looks at the differences in the data reported to each dataset. The chosen providers are France and the OPEC Fund, each of which shows a large discrepancy between the two datasets. In both cases, analysis reveals that some discrepancies result from

different disbursements amounts being reported for the same projects. However, it points out the most significant contributor to the discrepancies is difference in data coverage, i.e. that certain projects and indeed entire provider agencies are present in one dataset and not the other.

France

France is a provider for which TOSSD reports nearly twice as many disbursements (and almost ten times as many activities) as the national system does. Yet accounting for system-wide differences already discussed creates a significant alignment at the project level. Table 5.4 summarises key statistics on French aid to Cameroon in 2019 as recorded in each of the two systems.

Table 5.4. Cameroon – Deep dive on France’s support as recorded in the two databases

FRANCE CONTRIBUTIONS TO CAMEROON - 2019		
Item	National	TOSSD
# of activities	29	276
# of loans	21	22
# of grants	8	254
Total commitments	1'975'674	259'840
Total disbursements	235'537	406'838
Total loan disbursements	221'873	258'926
Total reflows (principal + interest)	144'945	45'156
# of providing agencies	2	9
Largest provider agency	French Development Agency	French Development Agency
Top Sector	Government & Civil Society	Education
*Values in USD thousands		

Although TOSSD includes far more records than the national dataset, most of TOSSD’s 276 activities are grants. This leaves the number of loans (and the total loan disbursements) close across the two datasets. At the project level, we found 18 loans in common between the two sets. Of these, all but two reported similar disbursement amounts; the remaining two had no disbursements at all in the national system. Considering only the loans with positive disbursements in both datasets, total disbursements amounted to USD 221.9 million in the national dataset and USD 220.9 million in TOSSD – a high level of correspondence.

Still, five of the common 18 loans were categorised under a different sector in the national system than in TOSSD. One of these five was a budgetary support loan accounting for about half of all French loans to Cameroon. This raises questions about our method of estimating total comparability between the two datasets (as shown in Figure 5.1). We had considered activities with non-matching sectors as incomparable, but in some cases this apparent incomparability is due to inconsistent categorisation of the same activity.

Overall, the case study of France affirms the conclusion of the general analysis. Namely, it shows that the lack of grants in the Cameroon national system – which is due to their different focus – makes up the largest difference between the two datasets. It further provides encouraging evidence that disbursement amounts are often closely aligned at the project level. Yet it also points to inconsistencies in the reporting of sectors, which could cause difficulties for our general analyses of dataset comparability.

OPEC Fund for International Development

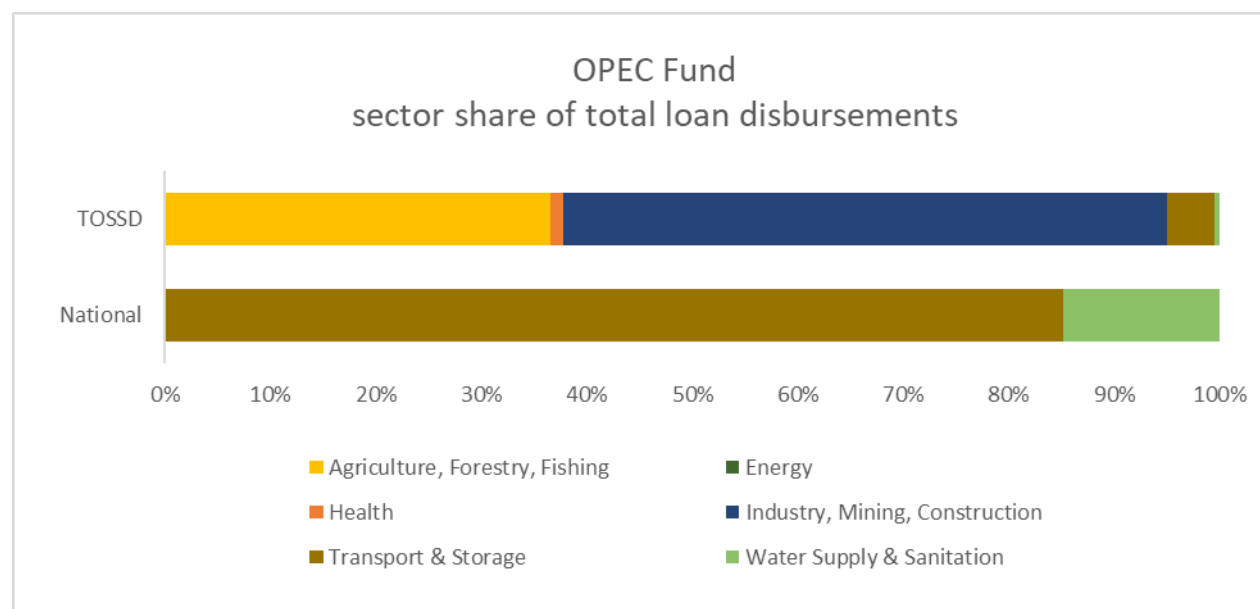
For the OPEC Fund for International Development, amounts reported in TOSSD are significantly higher than those reported in the national system, as shown in Table 5.5.

Table 5.5. Cameroon – Deep dive on OPEC Fund's support as recorded in the two databases

OPEC FUND CONTRIBUTIONS TO CAMEROON - 2019		
Item	National	TOSSD
# of activities	11	14
# of loans	11	1
# of grants	0	13
Total commitments	106'297	-
Total disbursements	1'588	71'461
Total loan disbursements	1'588	71'452
Total reflows (principal + interest)	5'982	64'014
Top Sector	Transport & Storage	Industry, Mining, Construction
*Values in USD thousands		

Total disbursements from the OPEC Fund are 45 times higher in TOSSD than in the national dataset (Figure 5.8). Both sets consist primarily of loans, falling under the same six sectors but with different relative breakdowns. TOSSD also includes one grant under “Other Multisector”.

Figure 5.8 Cameroon – Comparison of OPEC Fund's support by sector, as recorded in the two databases



While almost all the same activities are present in both datasets, there is little correspondence in the values of commitments and disbursements for these projects. However, the largest discrepancies arise from activities that are present in one system and entirely absent from the other. For example, TOSSD reports USD 25.7 million in disbursements for the Cotton & Soya Beans Export Financing Project, and

USD 40.9 million for the Crude Oil Imports Financing Project. However, neither of these projects show up in the national system. These two projects account for 93% of OPEC Fund disbursements in TOSSD.

5.3.4. Data quality considerations

The data submitted by the CAA are sufficiently detailed. No manual data manipulation or manual edit has been necessary to complete this analysis. No inconsistencies have been found in currencies or units.

The commitments data – which were not used in this analysis – are recorded differently in the national system and in TOSSD. The national system records for each year the cumulative commitments (summing up the new commitments for the year 2019, with the funds committed in previous years). The data of the national system cannot therefore be directly compared to TOSSD using single year data.

5.4. Future developments

Cameroon has indicated interest in TOSSD methodology, including for use by actors in charge of monitoring and data processing. It identified two ways to help promote adoption of TOSSD: greater country ownership and success stories from other countries.

Cameroon indicated interest in involvement in data verification and feedback, provided a good monitoring methodology is established. It favours introduction of a web platform for monitoring specific development aid operations.

¹ The CAA was established by Decree No. 85/1176 of 28 August 1985 and amended by Decree No. 2019/033 of 24 January 2019. See www.prc.cm/fr/actualites/actes/decrets/3339-decret-n-2019-033-du-24-janvier-2019-portant-reorganisation-de-la-caisse-autonome-d-amortissement.

² The CNDP was established by Decree No 2011-424 of 30 November 2011. It is also under the responsibility of the Ministry of Finance and composed of representatives of several ministries and public institutions.

³ See <https://thecommonwealth.org/project/helping-countries-manage-debt>.

⁴ See www.caa.cm.

⁵ All data here analysed refer to disbursements, as TOSSD is primarily based on disbursements. Both TOSSD and the national data also contain commitment data. However, commitments are accounted for differently in the two systems and are thus not comparable.

⁶ We regrouped both TOSSD and Cameroon data at the level of 2-digit sectors and compared all sector/provider/instrument combinations.

⁷ See Nomenclature des Activités et des produits du Cameroun (NACAM_NPC Rev.1), www.camerlex.com/wp-content/uploads/2019/09/NACAM_NPC_Rev.1_final_11.09.2013.pdf

⁸ The Cameroon dataset also originally included data from six providers outside the parameters of TOSSD-eligible providers (e.g. private banks, clearing houses or companies), which have been excluded throughout this analysis.

⁹ In TOSSD, when the SDG is not provided, information on the SDG focus of the provider is available in the notes.

6. Case study – Colombia

This chapter presents a case study of Colombia, comparing Total Official Support for Sustainable Development (TOSSD) Pillar I data with the data available in the database of Colombian Presidential Agency of International Co-operation (APC-Colombia). After highlights of findings, the chapter compares data coverage and scope between the data presented by APC-Colombia and TOSSD. It examines areas such as development partners/providers, data collection, comparison of data, multilateral vs. bilateral funding, concessionality and modalities. Support for sustainable development is also analysed. The chapter ends with a “deep dive”, providing a granular comparison between the national and TOSSD datasets for two providers: Spain and Canada.

Box 6.1 – Colombia case study highlights.

The Colombian pilot was facilitated by the high-quality data provided by the Colombian Presidential Agency of International Co-operation (APC-Colombia). However, the comparison between the TOSSD and the APC-Colombia datasets highlighted some discrepancies:

In terms of scope

- TOSSD captures a much broader scope of financing in support of sustainable development compared to APC-Colombia. First, TOSSD covers all instruments compared to the APC-Colombia system (which is grant only, in line with the agency's mandate). Second, TOSSD covers 55 official providers compared to 38 in the APC-Colombia dataset. However, the APC-Colombia system included 42 additional donors from the private sector. These comprised non-governmental organisations (NGOs), enterprises and philanthropic foundations, totalling 80 (official and non-official) providers.
- The APC-Colombia system includes information from important providers not yet captured in TOSSD such as Germany, Netherlands, Czech Republic, World Bank Group, Qatar and a few UN specialised agencies (e.g. UN Women, UN Habitat).

In terms of descriptive information

- Reporting on modalities highlighted some discrepancies between the two systems in relation to the way budget support activities were understood and reported.
- TOSSD brings substantial transparency by allowing a high level of detail for each activity reported. At the same time, the pilot study showed that the more granular and detailed reporting gets, the more difficult it is to find a perfect match between datasets. This is especially true with the use of multiple sectors and multiple Sustainable Development Goals (SDGs).

Main lessons learnt and possible ways forward:

- The pilot study confirmed the value-added of TOSSD to complete its national mappings on development flows and increase co-ordination between donors at the country level. This is all the more so the case for countries like Colombia with decentralised information systems on external resource flows.
- However, more efforts are needed to fill the data gaps in TOSSD for large providers not yet reporting such as Germany, Netherlands and the World Bank Group.
- Building on the findings of the pilot study, any validation mechanism of the TOSSD data by recipient countries will require carefully defining the scope of the potentially comparable data. This may include looking at data covering the same types of flows (or instruments) and providers and/or limiting the comparison to a reasonable level of aggregation (main sectors, SDG focus at goal level). Technical differences would also need to be addressed, e.g. grouping of the multisector activities disseminated in TOSSD.org.

6.1. Institutional set-up

The Colombian data on development co-operation used for this analysis were provided by the Colombian Presidential Agency of International Co-operation (APC-Colombia). APC-Colombia,

created in 2011, is the national body that sets priorities and ensures alignment of Colombia's non-reimbursable development co-operation with its National Development Plan and foreign policy. The agency manages and co-ordinates Colombia's incoming and outgoing development co-operation. Through the National Strategy of International Co-operation,¹ it also sets out Colombia's strengths and good practices that can be shared with other countries. Therefore, APC-Colombia is the technical entity responsible for collecting and managing data on non-reimbursable (i.e. grant-based) development co-operation from both public and private sources. Meanwhile, the Ministry of Foreign Affairs formulates and guides foreign policy related to international co-operation. It also maintains political relationships with all of Colombia's development partners.

As a South-South and triangular co-operation provider, Colombia's contribution was reflected in more than 102 projects, including bilateral projects.² Colombia gives priority to countries in Latin America and the Caribbean. South-South co-operation is also provided to plurilateral mechanisms such as the Pacific Alliance, the Andean Community (CAN) and the Mesoamerica Project. Internally, and to maximise the results of successful international co-operation projects, Colombia promotes the exchange of best practices through its COL-COL initiative. This is a way for regions within Colombia that benefit from ODA to share best practices with territories that are not directly benefiting from incoming ODA.

The National Planning Department (DNP) is the leading entity for implementation of the Sustainable Development Goals (SDGs) in Colombia, and monitoring of the SDG indicators and progress towards the 2030 Agenda. The DNP has an SDG Commission whose main function is to establish, using a prospective planning method, a national policy to implement the SDGs in Colombia. As regards data collection and processing for general statistics purposes, the National Administrative Department of Statistics is the entity in charge.

6.2. Data collection process

For data collection on non-reimbursable international co-operation, bilateral and multilateral providers periodically send information on their projects, through their embassies, diplomatic missions and representatives' offices in the country, as well as some private providers from philanthropic foundations, according to the requirements of APC-Colombia. The information is entered manually in APC-Colombia's information system *Cíclope*, with the following data: start date, end date, name of the intervention, principal and secondary objectives, description, financial resources, project implementers, territories, and type and number of beneficiaries. The total amount of the project is recorded in the year the project began. This implies that if a project is implemented over four years, the total amount will be registered in the first year. No disbursements are recorded in *Cíclope* yet.

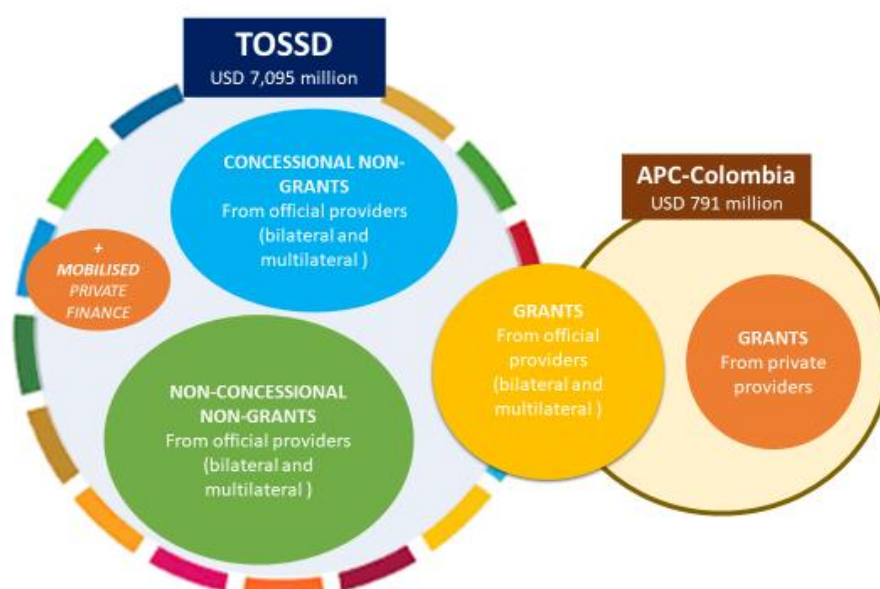
The information is publicly available on the [APC-Colombia website](#)³, together with annual reports based on information received from providers. This information also serves transparency purposes. It is required periodically by national control entities such as the Attorney General's Office, the Contraloría General (which leads fiscal control) and by the Congress of the Republic for supervision, as well as for monitoring of the peace accords. Finally, APC-Colombia holds a public event every year to present these data to interested parties, stakeholders, providers and broader constituencies for accountability purposes.

6.3. Data comparison

While TOSSD data are generally presented on a disbursement basis, the following analysis is based on commitments as the data shared by APC-Colombia are available on a commitment basis only. Furthermore, the analysis only relates to data on cross-border flows reported under TOSSD Pillar I, which corresponds to the type of information available in the APC-Colombia database.

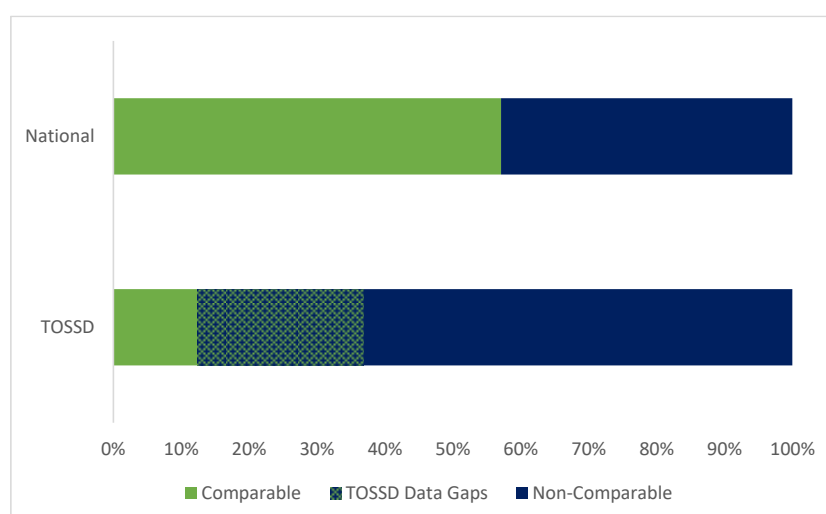
A rough comparison between the total amounts recorded in the TOSSD and APC-Colombia system for 2019 indicates significant differences in their orders of magnitude (Figure 6.1). This discrepancy is explained by the different scope and coverage of the two datasets in terms of types of flows captured. The data presented in the APC-Colombia system only cover grants,⁴ from both official and private sources. However, TOSSD captures the full spectrum of all officially supported activities towards Colombia. This includes grants, concessional and non-concessional loans, equities and contingent liabilities such as guarantees. The coverage also differs in terms of providers: 55 countries and institutions from the official sector provided data to the TOSSD framework, while the APC-Colombia system includes development co-operation activities from only 38 official providers. Twenty-seven providers are present in both datasets. Unlike TOSSD, APC-Colombia also captures private grants, including from philanthropies (see more in section 6.3.1).

Figure 6.1 -Colombia – Scope of the TOSSD and national datasets, figures in 2019 commitments, USD million



About 57% of the commitments recorded in the APC-Colombia system could match with TOSSD data, while only 12% of TOSSD commitments may compare with activities in the APC-Colombia system. “Comparability” of commitments is defined as activities that have the same sector, instrument type and provider.⁵ Figure 6.2 illustrates the share of commitments in the two datasets with matching sectors, providers and instruments (in green), as opposed to activities with nothing in common (in dark blue). Some underlying activities could be different even with matching sectors, instruments and providers. However, this measure provides a good approximation of the match between the two databases, and the scale of the part that is missing in each of them (in blue in Figure 6.2). The “TOSSD estimated data gaps” in the figure correspond to amounts committed to Colombia by some providers that did not participate in the first TOSSD data collection but for which proxy data could be derived from the OECD CRS system (see section 3.3.1).⁶

Figure 6.2. Colombia – Estimated comparability of the datasets, shares of total commitments



Source: APC-Colombia and TOSSD.

The following sections analyse the similarities and differences between the two datasets in greater detail. Section 6.3.1 describes the differences of the two datasets in terms of general scope and coverage. Section 6.3.2 further compares the data in terms of volumes, sectoral and geographical distributions. It considers providers and instruments (i.e. grants) included in both datasets. Section 6.3.3 goes more granular, examining the comparability of the information available in both systems for selected providers. Lastly, section 6.3.4 reports on data quality issues that have been noticed throughout the analysis, as well as possible follow-up developments.

6.3.1. Level I – Scope and data coverage

As highlighted above, the TOSSD and APC-Colombia datasets are quite different in terms of scope and coverage of the data captured. The following section aims to describe in greater detail the main differences and similarities of the data captured by the two systems.

Types of flows

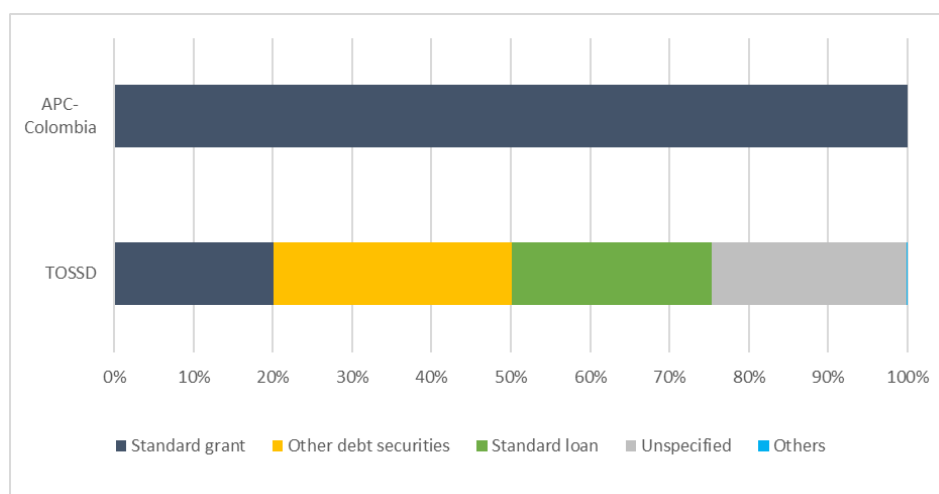
As illustrated in Figure 6.3, the TOSSD dataset presents a much broader range of official flows to Colombia. It includes both grant and non-grant activities, concessional and non-concessional, from both bilateral and multilateral providers. Grants in TOSSD data represent 20% of total commitments to Colombia. Meanwhile, the share of concessional loans from bilateral and multilateral providers is 25% and that of other debt securities 30%. Further, 73% of the commitments reported in TOSSD for Colombia (excluding the estimated data gaps) are in the form of non-concessional financing. The APC-Colombia system – which focuses on grants only – thus provides a partial picture of external finance to Colombia.

In addition to cross-border official flows to Colombia, the TOSSD dataset captures the amounts mobilised from the private sector through official development finance interventions (e.g. guarantee schemes, investments in funds or companies, syndications, etc.). For Colombia, mobilised private finance in 2019 amounted to USD 718 million. The main actors in this area were by far the United States (50%) and multilateral development banks (43%).⁷

The APC-Colombia system provides a more diverse picture of grant providers, including from the private sector. There are two broad groups of private grant-making providers. “National private” (USD 1 million) is made up of mainly non-governmental organisations (NGOs). “International private”

(USD 8 million) covers activities from 28 private philanthropic foundations working for development such as the World Diabetes Foundation and the Citi Foundation. This information is not yet available in the TOSSD framework, which focuses on officially supported activities only. However, initial discussions in the TOSSD Task Force highlighted the relevance of complementary indicators, also referred to as “satellite indicators”, on certain activities beyond TOSSD. This would present the full picture of all resource flows in support of sustainable development. The Task Force may wish to consider satellite indicators in its future discussions.

Figure 6.3. Colombia – Reported amounts by financial instruments, shares



Source: APC-Colombia and TOSSD.

Reporters/providers

In all, 28 grant providers are represented in both datasets, representing 74% and 91% of total commitments in the TOSSD and national datasets, respectively (see Table 6.1).

While 10 providers are present only in APC-Colombia's system, TOSSD includes information from a wider range of official actors with data available (27 additional providers, all grant providers). As one explanation for these discrepancies, some providers do not yet report to TOSSD, while they have reported to the APC-Colombia's system. As another explanation, providers use various channels of delivery to implement their projects/programmes. The recipient perspective of TOSSD, then, may not always clearly distinguish between the provider and the implementing agency (see section 2.3.6).

Providers in TOSSD only

The APC-Colombia system does not seem to capture 27 of 55 individual providers included in the TOSSD dataset, even though some provide grants to Colombia (e.g. Belgium, Türkiye and Ireland, see Table 6.1). In terms of volumes, commitments from these 27 providers amounted to USD 120 million in 2019. This represented only 1.7% of total TOSSD commitments towards Colombia in 2019 (and 8.4% of total grants). There are several possible reasons why many of these smaller providers are not included in the APC-Colombia dataset. First, their development co-operation for Colombia mainly takes the form of scholarships to Colombian citizens studying in the provider country; these are considered in-donor expenditures. Second, some providers do not yet report to the APC-Colombia system while they have

reported to TOSSD. Third, the reporting of some co-operation activities to APC-Colombia can be delayed one to two years.

Given its broader scope, the TOSSD dataset also comprises loan commitments to Colombia. These amounted to USD 1.8 billion in 2019 (approximately 25% of the total TOSSD commitments). Loan providers include the Inter-American Development Bank Group (USD 1.5 billion), the EU Institutions (USD 0.2 billion) and the Development Bank of Latin America Institutions (USD 0.1 billion).

As shown in Table 6.1, TOSSD further includes USD 1.7 billion of commitments towards Colombia presented as a single aggregate (indicated as “aggregate”). This figure relates to the “TOSSD estimated data gaps”. As such, it corresponds to the data providers that did not participate in the first TOSSD data collection (World Bank, Germany, Netherlands and Czech Republic). As explained earlier, these aggregates are included in TOSSD to provide a more accurate figure of the full amount of cross-border flows to recipient countries, while the pool of data providers continues to be enlarged.

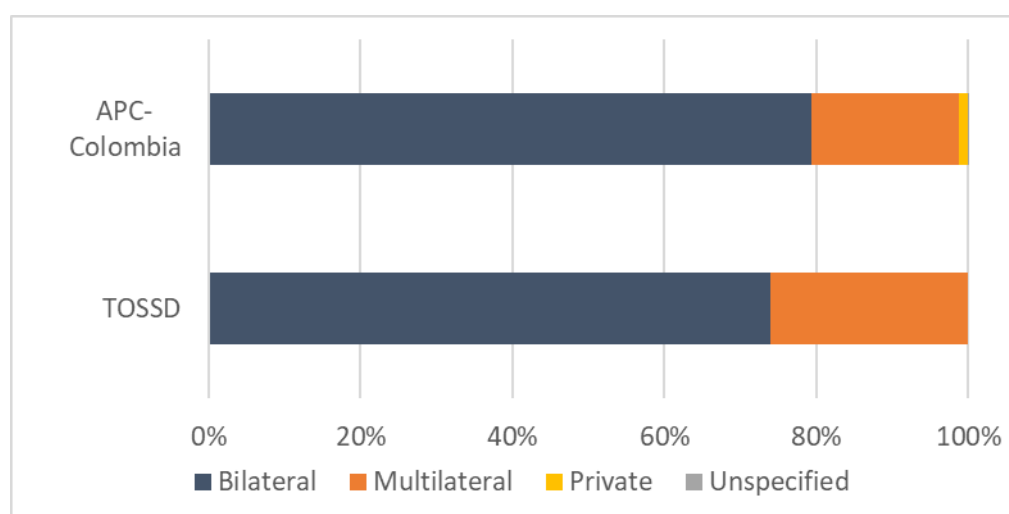
Providers in the APC-Colombia system only

The APC-Colombia national dataset includes activities from 38 official providers and, under “national” and “international” private sector,⁸ 42 private entities. They are mostly composed of international philanthropic foundations working for development, as well as NGOs. Of the 38 official providers in the APC-Colombia system, ten are not present in the TOSSD dataset. Beyond the four providers not yet reporting to TOSSD, the providers found only in the national dataset comprise one national institution funded by the international community (Fondo Colombia sostenible, see Box 6.2), one provider country (Qatar) and five UN agencies. Moreover, the APC-Colombia system includes activity level information on outflows from UN specialised agencies such as UN Women and UN Habitat not yet reporting to TOSSD. Finally, private entities are not included in the TOSSD framework because they fall out of its scope.

Type of providers

The APC-Colombia and TOSSD datasets present a similar breakdown of total commitments by type of grant providers (Figure 6.4). APC-Colombia’s system includes information on 38 official providers (20 multilaterals, 18 countries), as well as on private entities (including 28 philanthropic foundations). Conversely, the TOSSD dataset includes 52 official providers (22 multilaterals, 30 countries). TOSSD shows that 74% of grant commitments come from bilateral providers (compared to 26% from multilateral organisations). Similarly, APC-Colombia’s system shows that 79% of grant commitments come from bilateral providers and 19% from multilaterals (Figure 6.5). Furthermore, around 1% of total grants were reported in the APC-Colombia system as coming from private sources. These were mainly philanthropic foundations, notably the Gordon and Betty Moore Foundation (33% of private grants) and the World Diabetes Foundation (13%).

Figure 6.4. Colombia – Reported amounts by type of providers, considering only grants, shares



Source: APC-Colombia and TOSSD.

Box 6.2. Fondo Colombia Sostenible

The Colombian government created the *Fondo Colombia Sostenible* to promote environmental conservation and sustainable productive projects in areas affected by violence. It is funded by the international community, in particular Norway, Sweden and Switzerland, and the Inter-American Development Bank.

It seeks to give new opportunities to small farmers; women; Black, indigenous and peasant communities; and people with disabilities. These are always framed by sustainable practices that promote mitigation and adaptation to climate change. The fund seeks to provide technical assistance and address liquidity restrictions, and lack of commercial partners and access to technologies.

In 2019, the APC-Colombia system recorded four activities executed by the fund. Three are project-type interventions and one is a technical co-operation activity. All four targeted environmental protection sectors. They were reported against either SDG 13 (Take urgent action to combat climate change and its impacts) or SDG 15 (Conserve and sustainably use the oceans, seas and marine resources for sustainable development). The four projects amounted to USD 5.9 million. In the TOSSD dataset, these projects are not separately identifiable as the funders reported their contribution to the fund instead.

Table 6.1 Colombia – Comparison of the providers available in the TOSSD and in the national dataset

Providers	NATIONAL commitments (USD million)	TOSSD (USD million)		Coverage (National as a percentage of TOSSD)	Coverage for GRANTS ONLY (National as a percentage of TOSSD)
		Total commitments	Of which grants		
(1) Providers available in both datasets					
Austria	0.1	1.2	1.2	7%	7%
Canada	50.0	46.7	46.7	107%	107%

Central Emergency Response Fund	11.8	8.0	8.0	147%	147%
Denmark	2.6	(disb. only)	..	..	..
Development Bank of Latin America	1.9	2,058.6	1.6	0%	118%
EU Institutions	64.1	210.4	59.1	30%	108%
Food and Agriculture Organization	0.6	0.5	0.5	137%	137%
France	8.6	10.2	10.2	84%	84%
Global Environment Facility	11.9	41.9	41.9	28%	28%
Global Fund	10.2	7.1	7.1	144%	144%
Green Climate Fund	0.6	0.9	0.9	63%	63%
Inter-American Development Bank Group	15.7	1 739.3	20.2	1%	78%
Italy	6.6	5.9	5.9	113%	113%
Japan	4.6	11.5	11.5	40%	40%
Korea	23.3	23.1	23.1	103%	103%
New Zealand	1.4	0.2	0.2	801%	800%
Norway	51.4	75.2	75.2	68%	68%
Portugal	≈ 0.0	0.6	0.6	3%	3%
Spain	17.3	16.8	16.8	103%	103%
Sweden	14.2	6.3	6.3	225%	225%
Switzerland	25.6	38.5	38.5	64%	66%
UN inter-agency pooled funds (Multi-Partner Trust Fund Office)	18.0	34.5	34.5	52%	52%
UN Peacebuilding Fund	0.5	8.5	8.5	5%	5%
United Nations Development Programme	0.5	64.9	64.9	1%	1%
United Nations Population Fund	3.0	3.1	3.1	96%	96%
UNICEF	3.2	19.5	19.5	17%	17%
United Kingdom	47.2	58.1	58.1	81%	81%
United States	326.8	740.9	740.9	44%	44%
subtotal (1)	721.6	5 232.3	1 304.9	14%	55%
2) Providers available in national dataset only					
Germany	42.4	..	..	..	..
International Private	8.1	..	..	..	..
Fondo Colombia Sostenibile	5.9	..	..	..	..
Netherlands	5.6	..	..	..	..
Office of the United Nations High Commission for Human Rights	3.0	..	..	..	..
National Private	1.0	..	..	..	..
UN Women	0.6	..	..	..	..
Office of the United Nations High	0.5	..	..	..	..

Commissioner for Human Rights					
Qatar	0.3	..	..	..	..
International Organization for Migration	0.2	..	..	..	..
UN HABITAT	0.0	..	..	..	..
World Bank Group	2.1	..	..	..	..
Unknown	0.1	..	..	..	..
subtotal (2)	69.6	..	..	..	..
(3) Providers available in TOSSD only					
Adaptation Fund	..	(disb. Only)	..	..	..
Australia	..	0.9	0.9	..	..
Belgium	..	1.5	1.5	..	..
Climate Investment Funds	..	(disb. Only)	..	..	..
Chile	..	(disb. Only)	..	..	..
Croatia	..	≈ 0.0	≈ 0.0	..	..
Finland	..	0.9	0.9	..	..
Global Green Growth Institute	..	1.7	1.7	..	..
Greece	..	≈ 0.0	≈ 0.0	..	..
Hungary	..	0.5	0.5	..	..
International Fund for Agricultural Development	..	(disb. Only)	..	..	..
International Labour Organization	..	6.6	6.6	..	..
Ireland	..	2.9	2.9	..	..
Lithuania	..	≈ 0.0	≈ 0.0	..	..
Luxembourg	..	1.3	1.3	..	..
OPEC Fund for International Development	..	≈ 0.0	≈ 0.0	..	..
Poland	..	0.1	0.1	..	..
Romania	..	≈ 0.0	≈ 0.0	..	..
Saudi Arabia	..	0.1	0.1	..	..
Türkiye	..	1.1	1.1	..	..
UN Office on Drugs and Crime	..	2.7	2.7	..	..
United Nations High Commissioner for Refugees	..	14.4	14.4	..	..
United Arab Emirates	..	10.2	10.2	..	..
United Nations Industrial Development Organization	..	0.1	0.1	..	..
World Food Programme	..	72.7	72.7	..	..
World Health Organization	..	2.4	2.4	..	..
World Tourism Organization	..	≈ 0.0	-	..	..
subtotal (3)	..	120.0	120.0	..	..

Grand total (1,2,3)	791.3	5 352.4	1 424.9		
<i>Aggregates, incl. for estimated gaps</i>	..	1 742.6	<i>n.a.</i>	..	..
Grand total, incl. aggregates		7 095.0		..	..

Source: TOSSD and APC-Colombia.

Note: the aggregate for “International private” in the national dataset includes mainly private philanthropic foundations working for development such as: Gordon and Betty Moore Foundation, World Diabetes Foundation, Citi Foundation, United Way – Dividendo por Colombia, Aguirre Lehendakaria Foundation, Alecop Group, Pan Para El Mundo, Natra Sa, Panamerican Development Foundation or Caritas. The aggregate labelled “National private” refers mainly to NGOs based in Colombia such as Red Adelco, Forum Syd, Corporación Mundial de la Mujer, Acción Cultural Popular, Comisión de la Verdad, Asociación Paz con Dignidad, Comisión Colombiana de Juristas, Corporación Para la Investigación el Desarrollo Sostenible y la Promoción Social, Misión de Observación Electoral and Corporación Viva La Ciudadanía.

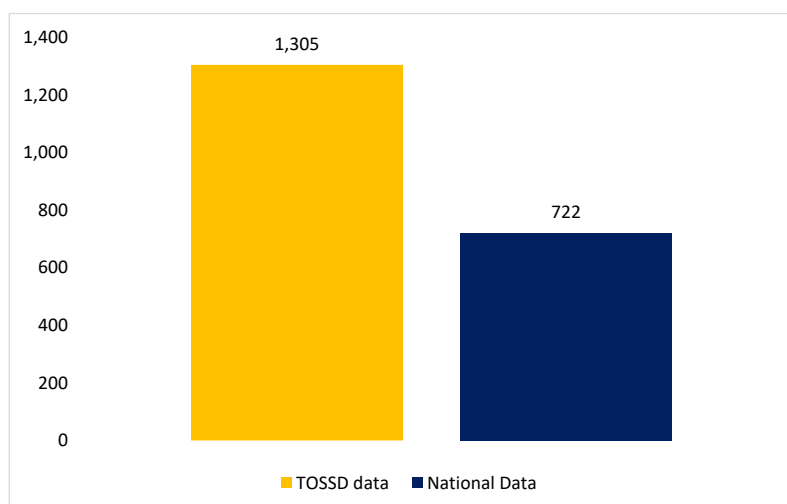
6.3.2. Level II – Comparison of APC-Colombia and TOSSD data, considering only grants from providers present in both datasets

The following section aims to identify the similarities and differences in the APC-Colombia and TOSSD datasets for a comparable subset of data, i.e. only looking at grants extended by the 28 providers included in both datasets.

Volumes

Figure 6.5 suggests that, when comparing only common instruments and providers between the two datasets, the orders of magnitude get closer. Still, total commitments recorded in TOSSD remain higher, with USD 1 305 million compared to USD 722 million in the national database.

Figure 6.5 Colombia – Comparison of total commitments, considering only the homogeneous subset of data



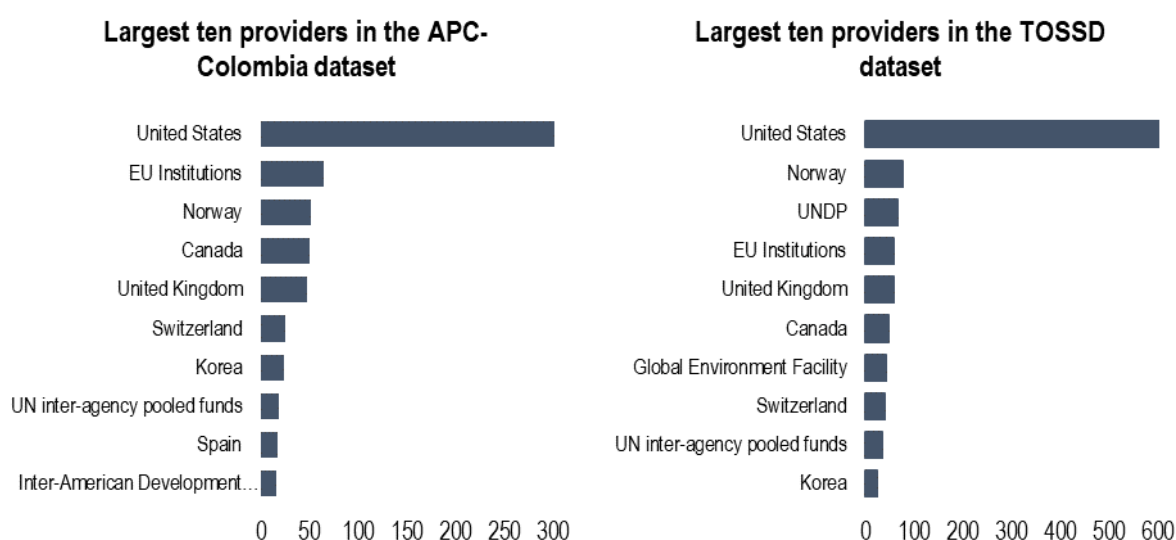
Source: APC-Colombia and TOSSD.

Top ten providers

Considering only the homogeneous subset of data, the two datasets show a similar picture in terms of main providers active in Colombia. Eight of ten providers are among the top ten providers in

both datasets (see Figure 6.6). The United States appears as the largest grant provider in both datasets, though the amounts are much bigger in the TOSSD dataset. Other large providers include the European Union and Norway, which rank within the top four in both datasets, followed by the United Kingdom as the fifth biggest provider in both datasets. While Canada is the third-largest grant provider in the APC-Colombia system, it ranks sixth in TOSSD. Furthermore, the United Nations Development Programme (UNDP) appears as the third-largest provider in TOSSD (mostly through its “voluntary non-core funding” budget). However, it shows up as only the 26th biggest grant provider in APC-Colombia’s system; Colombia considers the UNDP as the implementing agency of the UN system, which rarely finances its own projects. While the Global Environment Facility does not show up in the list of top ten providers for APC-Colombia’s dataset, it is the 12th largest in the dataset. Similarly, even though Spain and the Inter-American Development Bank do not appear in the top ten list for the TOSSD dataset, they are the 13th and 11th largest providers in this dataset, respectively.

Figure 6.6. Colombia – Largest providers in TOSSD and national dataset, considering only the homogeneous subset of data



Source: APC-Colombia and TOSSD.

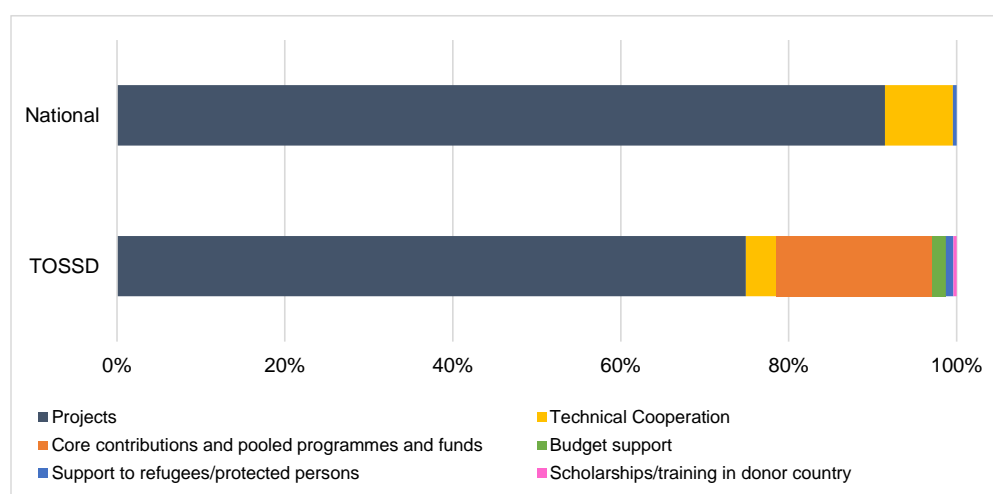
Grant modalities

Considering only the homogeneous data subset, a large majority of the commitments reported in both datasets take the form of project-type interventions, representing 91% in the APC-Colombia dataset compared to 75% in TOSSD. TOSSD reports USD 20 million in commitments (2% of the total, all extended by EU Institutions) with the modality “A00 – Budget support” that are mainly sector specific. The same activities can be retrieved from the APC-Colombia system but are recorded differently (project-type interventions under the sector code “51010 – General budget support”). This mismatch between how budget support is identified (modality vs. sector code) also affects the comparison by sector (see more below).

In addition, the modality comparison highlights that the in-donor expenditures reportable in TOSSD, may affect data comparability as these activities are obviously not captured by the recipient country (Figure 6.8). These include activities reported falling under the modalities “Scholarships/training in donor country”

or “support to (Colombian) refugees/protected persons”. That said, in-donor activities represent a negligible share of the 2019 TOSSD grant commitments in Colombia from the 28 providers considered (around 0.4%).

Figure 6.7. Colombia – Reported amounts by co-operation modality, considering only the homogeneous subset of data



Source: APC-Colombia and TOSSD.

Sectoral distribution

The main sector targeted by grant providers consistent in both systems is “Government & Civil Society”, representing 36% and 45% of total grant commitments recorded in the APC-Colombia and TOSSD systems, respectively. This sector covers activities in areas such as combatting corruption, human rights and women’s participation, as well as those addressing conflict, and peace & security situations (Figure 6.8 and Figure 6.9).

However, differences exist in the sector breakdown observed in the two systems. This is particularly the case for sectors such as health; industry; mining & construction; humanitarian aid; transport & storage; agriculture, forestry, fishing; general budget support; and business & other services. For example, a significant share of activities captured in the APC-Colombia system are labelled with the purpose code 51010. This stands for “General budget support” (around a third in terms of volume, compared to none in TOSSD). As mentioned above, budget support to Colombia reported in TOSSD is mostly sectoral. It is identifiable through modality A00 (Budget support) and specific sector codes. The information is hence included in both datasets but recorded in diverse ways. Still, the code 51010 is used in the APC-Colombia system for a broad range of multisectoral activities that often go beyond the scope of this specific code “unearmarked contributions to the government budget; support for the implementation of macroeconomic reforms (structural adjustment programmes, poverty reduction strategies); general programme assistance (when not allocable by sector)”. In 2019, for example, Spain funded a project to “protect the essential rights of refugees and habitants in La Guajira and Nariño”. Spain reports this project in TOSSD under the sector code “15220: Civilian peacebuilding, conflict prevention and resolution”. Conversely, in the APC-Colombia system it appears under the sector code for “General budget support” activities (see also section 6.3.4).

By contrast, while 24% of grant commitments in TOSSD are presented under “Humanitarian Aid”,⁹ the sector is barely represented in the APC-Colombia dataset. The activities allocated as humanitarian aid in the TOSSD dataset are not inherently different from those in the national one but are coded differently (under specific social sectors such as health or human rights).

Figure 6.8. Colombia, amounts reported by sector in TOSSD, considering only the homogeneous subset of data, shares

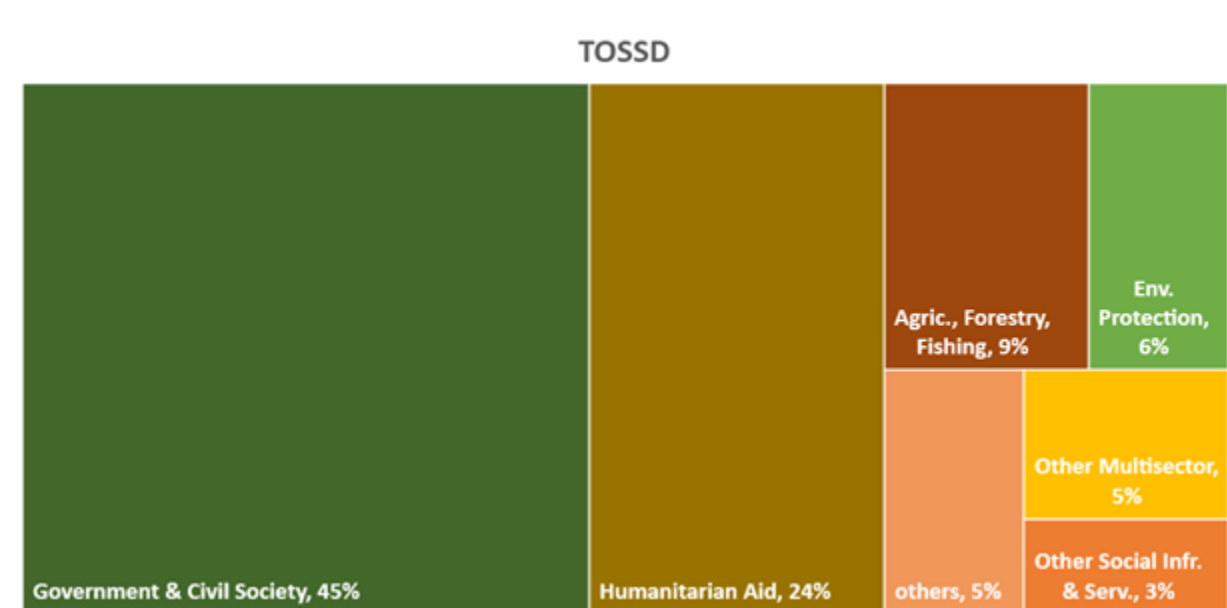
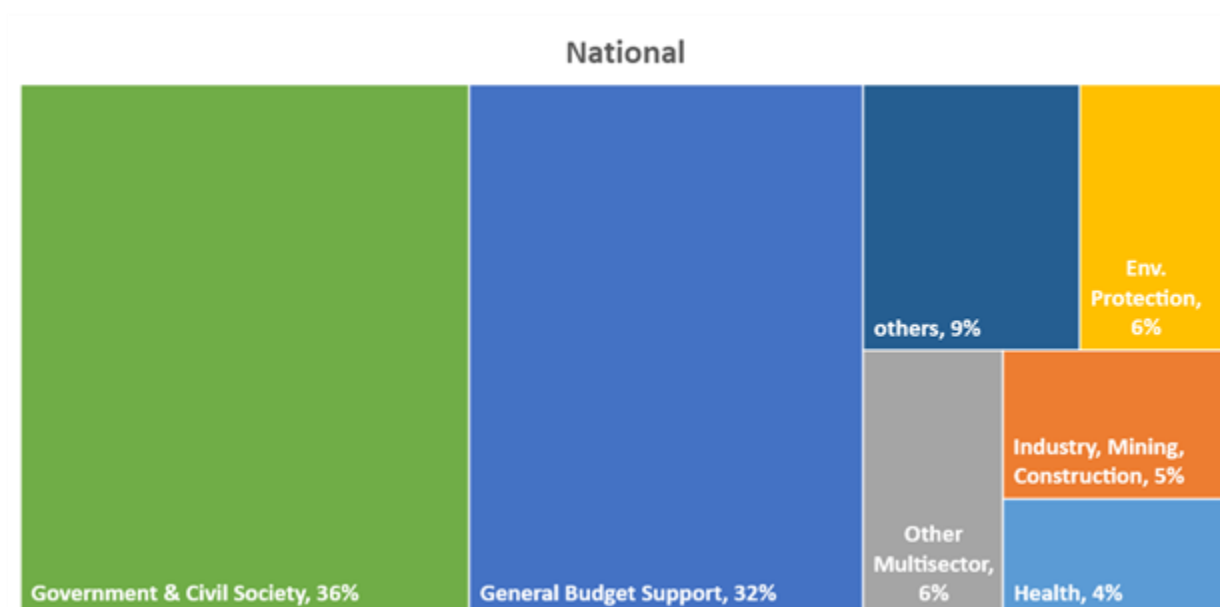


Figure 6.9. Colombia, amounts reported by sector in APS-Colombia, considering only the homogeneous subset of data, shares



SDG focus

Considering the homogeneous subset of data, the most targeted SDGs in Colombia according to TOSSD were SDGs 16 (23%) and 5 (15%). In the APC-Colombia system, the most targeted were SDGs 10 (38%) and 16 (15%). Unfortunately, 40% of the commitments towards Colombia in the TOSSD dataset have no concrete information on their specific SDG focus. Some providers in the TOSSD dataset for 2019

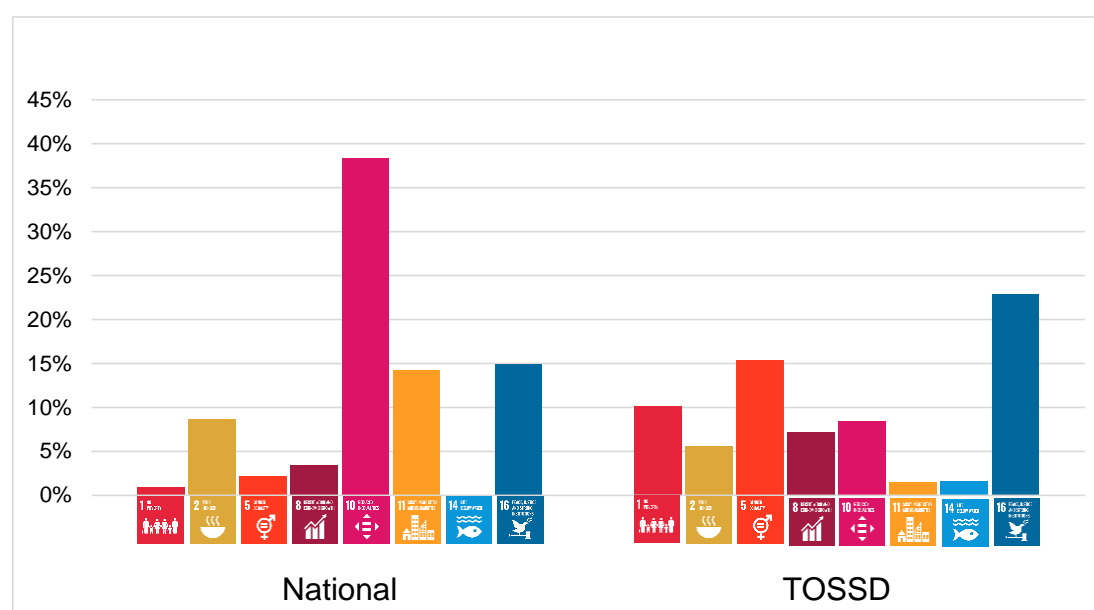
reported at target level, while others only at goal level.¹⁰ In the APC-Colombia dataset, each activity is allocated one single SDG target.¹¹

Differences between the two datasets can often be attributed to subjectivity in reporting on SDG targets (Figure 6.10). For example, 15% of TOSSD SDG-allocable commitments are reported as targeting “SDG 5 – Achieve gender equality and empower all women and girls”; these commitments represent only 2% in the APC-Colombia dataset. On the other hand, “SDG 10 – Reduce inequality within and among countries” is allocated to 38% of commitments in the APC-Colombia dataset but to only 8% in TOSSD. These last two SDGs may overlap and could easily be applied to the same activity (gender equality relating to inequality within a country). Furthermore, the single SDG target allocated per activity in the APC-Colombia dataset could also explain the differences observed between the two systems. For example, an activity tackling inequalities, among them gender inequality, would potentially be marked as SDG 10 and SDG 5 in the TOSSD dataset. However, it would only be marked as SDG 10.2 in the APC-Colombia dataset.

In the APC-Colombia system, “SDG 11 – Sustainable cities and communities” is also allocated to a relatively high percentage of the total amounts (14%). However, this is due to one large project (the second largest) aiming “to improve the conditions of rural households and promote the development of licit economies by strengthening land tenure”, funded by the United States.

Overall, reporting on SDGs is consistent and comprehensive in the APC-Colombia dataset, with all activities being assigned an SDG target.

Figure 6.10. Colombia – Reported amounts by SDGs, considering only the homogeneous subset of data, shares



Note: Information on the SDG focus in TOSSD excludes activities for which no SDG focus was reported.

Source: TOSSD and APC-Colombia.

Activity-level comparison: Top five largest activities in APC-Colombia system vs. TOSSD

The United States appears in Table 6.2 and Table 6.3 as the main provider of the top five activities in both datasets, but there is a lack of comparability for the largest projects at the activity level. The United States financed the five largest grant activities in the APC-Colombia dataset, just as it funded

four of the five largest in TOSSD (with the fifth funded by the European Commission). However, a closer look at these activities – including their project titles – makes it difficult to establish a clear correspondence between them, even when focusing on the United States. Moreover, in the APC-Colombia dataset, four of the five top grants were reported as targeting the general sector “51010 – General budget support” (an overused sector code, see also above and in section 6.3.4). Meanwhile, more specific sector codes were used in TOSSD, such as “31165 – Agricultural alternative development”, “15130 – Legal and judicial development” and “72040 – Emergency food assistance”. It also remained challenging to map the SDGs due to the different reporting coverage on this item in TOSSD across provider countries/institutions. While the EU Institutions reported many SDG goals for their activities, the United States did not provide such information. Table 6.2 and Table 6.3 also highlight the difference in modalities used for the largest activities (all reported as “projects” in the APC-Colombia system as opposed to TOSSD).

Table 6.2 Colombia – Largest activities in the TOSSD dataset, considering only the homogeneous subset of data

Provider	Agency	Financial instrument	Channel	Modality	Project title	SDG focus	Sector code	Commitment (USD thousands)
United States	State Department	Grant		C01	International Narcotics & Law Enforcement: Other		15130	305 978
United States	USAID	Grant	World Food Programme	B03	International Disaster Assistance for Colombia		72040	50 000
United States	USAID	Grant	ARD, Inc.	C01	Strengthening Tenure and Resource Rights (STARR) II		31165	31 232
EU Institutions	European Commission	Grant	Central Government	A00	Contrato de Reforma Sectorial "Apoyo a la Política de Desarrollo Rural en Colombia" Fase II	8|5|16|1 2|10|1	43040	20 150
United States	USAID	Grant	Fintrac, Inc.	C01	Producers to Market Alliance Activity (PMA)		31165	19 494

Source: TOSSD.

Table 6.3 Colombia – Largest activities reported in the national dataset, considering only the homogeneous subset of data

Provider	Financial instrument	Agency	Modality	Project title	SDG focus	Sector code	Commitment (USD thousands)
United States	Grant	USAID	C01	Asistencia alimentaria a migrantes y comunidades de acogida	10.7	51010	80 022
United States	Grant	USAID	C01	NUESTRA TIERRA PROSPERA	11.3	15131	78 080
United States	Grant	USAID	C01	Crisis migratoria Venezuela 2019	10.2	51010	40 000
United States	Grant	USAID	C01	VenEsperanza: Asistencia de emergencia para personas necesitadas	10.7	51010	23 000

United States	Grant	USAID	C01	Consorcio PARA ASISTENCIA URBANA EN efectivo (CUA)	10.7	51010	20 000
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Source: APC-Colombia.

6.3.3. Level III – Deep dive to data by selected providers

The following section provides a more granular comparison between the APC-Colombia and TOSSD datasets for two selected providers: Spain and Canada.

Spain

Spain is an interesting case of a provider with similar volumes of commitments recorded in the APC-Colombia and TOSSD systems (USD 17.3 million and USD 16.8 million in 2019, respectively). Consistently, the largest project supported by Spain in 2019 appears to be, in both systems, the “Women building peace – Mujeres construyendo en paz” project (Table 6.4). For this project, the amounts committed are similar in both datasets, with USD 0.919 million reported in TOSSD and USD 0.926 million reported in the APC-Colombia dataset. The activity is reported as a grant and a project-type intervention (modality C01) in both datasets. The sector codes assigned for this activity correspond to “15170 – Women's rights organisations and movements, and government institutions” in both datasets.

The provider agencies also correspond to each other, although their names differ. In TOSSD, the agency is called “Comunidad Valenciana”, whereas in the APC-Colombia dataset it is called “Generalitat de Valencia”. While the reported SDGs differ, they resemble each other in terms of scope and objective: SDG “16.7 – Participatory decision-making” was used in TOSSD compared to SDG “5.5 – Women’s participation in decision-making”.

While further one-to-one correspondence between projects in the two systems is difficult to establish, the overall sector distribution is consistent. Over 70% of each dataset’s commitments by Spain targeted the Government & Civil Society sector. In terms of modalities, both sides reported a large majority of projects as “project-type interventions”. While the total commitment in the two datasets is similar, the number of activities recorded in TOSSD is significantly higher than the APC-Colombia dataset. This is partly due to the inclusion of many small activities, such as 74 activities by public universities that include many scholarships and other technical co-operation, together adding up to only USD 0.6 million. According to APC-Colombia, most of these Spanish academic co-operation activities are reported to APC-Colombia with a delay of up to a year, but this gap should be reduced in future. In addition, the TOSSD dataset includes commitments in the form of in-donor expenses (in the case of Spain all relating to scholarships) that are not captured in the APC-Colombia database. Similarly, 29 projects in the TOSSD dataset are identified as “technical assistance”, while the APC-Colombia dataset reports only 1. In TOSSD, these latter activities relate to universities and research institutes organising exchanges between Spanish and Colombian nationals. Finally, about 50% of total commitments in the APC-Colombia system were reported as executed by the Spanish Agency for International Development Cooperation compared to 28% in TOSSD. Overall, TOSSD provides more detailed information in this area, with 19 Spanish agencies reported (compared to 11 in the APC-Colombia system).

The case of Spain shows that a validation of the TOSSD data by APC-Colombia would be an interesting mechanism. It could assess the extent to which activities reported in TOSSD accurately reflect the resources available to a recipient country for sustainable development. For example, TOSSD provides additional information on development co-operation activities such as technical assistance, support from decentralised governments (Comunidades Autónomas) and scholarships provided to Colombian citizens studying in Spain.

Table 6.4 Colombia – Deep dive on Spain’s support as recorded in the two databases

Spanish contributions to Colombia		
Item	National	TOSSD
# of commitments	65	196
# of loans	0	0
# of direct provider spending	0	3
# of grants	65	193
# of core contributions and pooled programmes and funds	0	7
# of project-type interventions	63	128
# of experts and other technical assistance	1	29
# of expenditures in provider country, including scholarships	0	29
# of support to refugees / protected persons	1	0
# of provider agencies	12	19
Total commitments (millions)	17.3	16.8
Spain's largest extending agencies		
National	TOSSD	
Spanish Agency for International Development Cooperation (51.2%)	Spanish Agency for International Development Cooperation (28.4%)	
Agencia andaluza de cooperación para el desarrollo (15.8%)	Comunidad Autónoma de Cataluña (15.4%)	
Ayuntamiento de Madrid (14.6%)	Comunidad Autónoma del País Vasco o de Euskadi (13.9%)	
Generalitat de Valencia (6.9%)	Comunidad Autónoma de Andalucía (11.9%)	
Diputación foral de Vizcaya (4.1%)	Comunidad Valenciana (6.9%)	
Top sectors		
National	TOSSD	
Government & Civil Society (70.7%)	Government & Civil Society (75.0%)	
General Budget Support (8.9%)	Emergency Response (9.8%)	
Other Multisector (6.9%)	Education (4.6%)	
Water Supply & Sanitation (4.8%)	Water Supply & Sanitation (2.7%)	
Other Social Infrastructure & Services (3.7%)	General Environment Protection (1.9%)	

Canada

Canada is another provider with similar commitment totals for 2019 in both the APC-Colombia and TOSSD systems, amounting to USD 50 million and USD 47.6 million, respectively (Table 6.5).

However, linking the individual activities between the two systems remains challenging. At first glance, the focus, scope and objectives (peacebuilding, refugees, women’s empowerment) look similar. However, it remains difficult to establish a direct link between all the activities, using project titles. This is potentially explained by their translation from Spanish to English. One activity is clearly common to both datasets with the same project title. This project aims at “building safe spaces for girls at and around the Colombian-Venezuelan border”. It is the second largest activity in TOSSD dataset, and the third largest in the national one.

Moreover, the split of activities reported with multiple sector codes in the TOSSD database makes it difficult to find a direct one-to-one correspondence between projects. For example, the project described above was reported as one single activity in the APC-Colombia system. However, it appears under six different records in TOSSD (with different sector codes). Encouragingly, the total commitments

of the six TOSSD records add up to USD 8.289 million. This is remarkably close to the amount reported in the APC-Colombia dataset for the corresponding activity (USD 8.256 million).¹ A closer look at these TOSSD records suggests they all correspond to the same single activity reported by the APC-Colombia system. However, for dissemination purposes, this TOSSD activity, as all activities reported with multiple sector codes, was “artificially” split into several records. This was meant to facilitate sectoral analyses of sustainable development flows. Canada frequently uses multiple sector codes in its reporting to TOSSD. This practice explains the high number of records in TOSSD (102) compared to the APC-Colombia system (19). A grouping by project number in TOSSD reduces the number of activities by Canada to 50. By contrast, in the APC-Colombia dataset, each project is allocated only one sector code; projects are split into multiple records only if there are multiple providers. In that case, just like in the TOSSD dataset, one record refers to one provider’s contribution to the project.

Table 6.5 Colombia – Deep dive on Canada’s support as recorded in the two databases

Canadian contributions to Colombia		
Item	National	TOSSD
# of commitments	19	102
# of grants	19	102
# of core contributions and pooled programmes and funds	0	7
# of project-type interventions	18	70
# of experts and other technical assistance	1	24
# of expenditures in provider country, including scholarships	0	1
# of provider agencies	4	5
Total commitments (millions)	50.0	46.7
Canada's largest extending agencies		
National	TOSSD	
Canada (54.4%)	Global Affairs Canada (95.1%)	
Global Affairs Canada (44.9%)	International Development Research Centre (2.3%)	
Grand Challenges Canada (0.4%)	Miscellaneous (1.8%)	
Protocolo de Montreal (0.3%)	Provincial Governments and municipalities (0.5%)	
Diputación foral de Vizcaya (4%)	Environment and Climate Change Canada (0.3%)	
Top sectors		
National	TOSSD	
Government & Civil Society (46.6%)	Government & Civil Society (50.6%)	
Industry, Mining, Construction (27.4%)	Education (18.9%)	
Education (16.5%)	Emergency Response (11.4%)	
Health (3.7%)	Banking & Financial Services (5.8%)	
Other Multisector (2.2%)	Other Social Infrastructure & Services (3.0%)	

Like Spain, Canada’s technical co-operation activities reported in TOSSD include numerous volunteering programmes not necessarily captured by Colombia. Another area of differences is the overall sector distribution of commitments. In TOSSD, the “facilitation of orderly, safe and regular and responsible migration and mobility” appears as the main sector targeted by Canada, representing 22.7% of its total commitments to Colombia. However, this sector does not appear among the top five sectors in the APC-

¹ This discrepancy may be due to the differences in the exchange rate used at the start date of the project reported to APC-Colombia. These rates are published by Colombia's Central Bank (*Banco de la República*).

Colombia dataset, the largest one being “small and medium-sized enterprises development and public finance management” (27% of the total).

6.3.4. Data quality considerations

The dataset shared by APC-Colombia included information on grant commitments only, which reduced the scope of the comparison. The APC-Colombia system included information on the following data fields: reporting year, provider country/institution, provider agency, provider project number, project title, description, SDG focus, sector, modality, TOSSD pillar, currency and amount. No information on the channels was made available. Explicit information on financial instrument and concessionality was not included either. However, APC-Colombia indicated the dataset only covered grants (i.e. concessional only).

Overall, the data shared by APC-Colombia were of high quality:

The level of detail of the information shared, notably for the data fields “Description” and “Project title”, made comparisons relatively easy. This was the case despite the overall difficulty to match individual projects between the two systems (both in terms of description and volumes). The APC-Colombia dataset was shared in Spanish. However, this was not an issue as in many cases providers reported the project title and description of their activities in Spanish.

The good quality of reporting on the “provider agency” in the APC-Colombia dataset was also useful for identifying the few cases where provider name was labelled as “unspecified”. Moreover, APC-Colombia used TOSSD code classifications (e.g. provider codes), which aided comparison between the two datasets.

- Reporting on SDG focus, sectors and modalities was comprehensive and detailed, with one sector and one SDG target reported for each activity. Ninety-seven different target-level SDGs were reported, indicating a remarkably high level of precision. In general, reporting on SDGs and sectors seemed consistent and well established. For example, activities targeting “15170 – Women's equality organisations and institutions” or “15180 – Ending violence against women and girls” always reported under SDG “5.x – Achieve gender equality and empower all women and girls”. Information on the modality was also comprehensive and well aligned with the TOSSD classification. There were, however, a few inconsistencies: one record was reported with a description mentioning “Budget support” but against modality “D02 – Other technical co-operation”. Moreover, as highlighted in section 6.3.2, some records lacked a direct link between sector codes and modalities: the sector code “51010 – General budget support-related aid” was used with modalities C01 for “Project-based interventions” or I03 and I04 related to “Support to refugees/protected persons”.
- APC-Colombia shared activity level data on development activities funded by private entities, national and international. The name of the provider for these activities was either “National private” or “International private”, the providing entity (NGOs and private philanthropic foundations working for development, respectively) was separately identifiable in the data field “provider agency”. This enabled a more granular analysis of the private philanthropic foundations included in the dataset.

In the APC-Colombia dataset, the sector code “51010 – General budget support” seemed overused and misinterpreted. Several activities were reported in the national system with sector code “51010 – General budget support” and modality “C01 – Project-type interventions”, while they actually related to multisector aid. This created some discrepancies between the two datasets in terms of sectoral distribution. For example, TOSSD identified (sectoral) budget support activities through modality “A00 – Budget support” and specific sector codes. Further clarity on the proper identification of sectoral budget support vs. general budget support vs. multisector aid activities may be needed in the context of TOSSD.

The use in TOSSD of multiple sector codes significantly improves the quality of information for a specific project. However, it should also be carefully considered and addressed (e.g. grouping by project number) in any comparison exercise with a national dataset. It would be valuable to obtain feedback from recipient countries such as Colombia on which type of data presentation in TOSSD would prove most useful to them.

6.4. Future developments

This data pilot could be complemented with the provision of data collected by a broader array of Colombian institutions (e.g. administering the non-reimbursable development co-operation). This would allow for a more comprehensive and detailed assessment of the extent to which TOSSD data properly capture the full array of resources to support sustainable development in Colombia. Nevertheless, the data pilot incentivised enhanced collaboration between APC-Colombia and other Colombian stakeholders for consolidating their information systems related to development co-operation activities (reimbursable and non-reimbursable). These stakeholders ranged from the Ministry of Finance and the Ministry of Commerce, Industry and Tourism to the National Statistical Office and the Central Bank.

TOSSD demonstrated the benefits of a holistic system that combines data on all financial instruments used in total official support for sustainable development. The pilot also showed that collaboration between different Colombian data collection agencies would be necessary for any potential TOSSD data verification. As a concrete next step to the pilot, a TOSSD capacity-building seminar was scheduled with the Colombian authorities for Q1-2022.

The data pilot also underlined the need for TOSSD to complement the two-pillar structure with supplementary indicators (also called “satellite indicators”). This would provide the bigger picture of resource flows provided to developing countries – beyond those officially supported – that support their sustainable development. For example, in the case of Colombia, complementary information on private philanthropic foundations’ activities would improve the TOSSD recipient perspective.

¹ National Strategy of International Co-operation – ENCI is the Colombian public policy that determines the highest thematic priorities for development co-operation. This guidelines are complemented by other strategic frameworks such as the 2030 Agenda and the Peace Agreements Implementation Frame.

² See the OECD Development Co-operation Profile for Colombia at www.oecd-ilibrary.org/sites/4c4be0ab-en/index.html?itemId=/content/component/4c4be0ab-en.

³ See www.apccolombia.gov.co/.

⁴ Other institutions collect other resource flows such as loans and other reimbursable development co-operation activities.

⁵ In other words, a grant commitment from provider A in sector B recorded in TOSSD will be considered comparable only if the Colombian national system also reports grant commitments from provider A in sector B, and vice versa.

⁶ This category also includes a small share (around 1%) of TOSSD semi-aggregates representing non-concessional finance (other official flows) collected with confidentiality restrictions.

⁷ Pending agreement on the optimal level of aggregation in data dissemination, information on private finance mobilised by multilateral development banks is not available in TOSSD.org.

⁸ In the national dataset, the name of the individual private entities included behind the two aggregates “international private” and “national private” was reported in the data field for “agency name”.

⁹ “Humanitarian aid” activities are reportable in TOSSD under the sector categories 720 (Emergency Response), 730 (Reconstruction Relief & Rehabilitation) and 740 (Disaster Prevention & Preparedness).

¹⁰ Reporting at goal level in TOSSD was considered acceptable for those providers only starting to set up their systems for SDG reporting.

¹¹ In the case of APC-Colombia, the projects are allocated to a specific SDG target following the instructions of the CONPES 3918 of 2018 (National Strategy for the Implementation of the SDGs). The allocation process is mainly done by the desk officer in APC-Colombia, based on the information reported by the provider. Most donors do not indicate which SDG(s) is/are addressed by the project. Also, the allocation is constantly peer-reviewed inside the agency. The allocation to a specific SDG target aims to facilitate usability of the databases.

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