TOWARDS MORE INCLUSIVE MEASUREMENT AND MONITORING OF BROADER DEVELOPMENT FINANCE

SIXTH SESSION OF OIC-STATCOM, 5-6 November 2016, Konya, Turkey

WILLEM LUIJKX
1. The OECD and the DAC
2. Our work on development finance statistics
1. THE ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT (OECD) AND THE DEVELOPMENT ASSISTANCE COMMITTEE (DAC)
The OECD and the Development Assistance Committee (DAC)

- The OECD: 35 members
- The DAC: 29 members
- Subsidiary bodies
The mandate of the DAC

“...promote development co-operation and other policies so as to contribute to sustainable development, including pro-poor economic growth, poverty reduction, improvement of living standards in developing countries, and a future in which no country will depend on aid.”
DAC Subsidiary Bodies

- DAC Network on Development Evaluation (EVALNET).
- DAC Network on Gender Equality (GENDERNET).
- DAC Network on Environment and Development Co-operation (ENVIRONET).
- DAC Network on Governance (GOVNET).
- DAC International Network on Conflict and Fragility (INCAF).
- Advisory Group on Investment and Development (AGID).
DAC “engagement”: the DAC’s relations with countries that are not members.

1. DAC Participants: the UAE and Qatar
2. Members of the OECD (e.g. Turkey)
3. OECD accession countries
4. Key partners: Brazil, China, India, Indonesia and South Africa
5. Other countries
Engagement with regional and international organisations.

- Multilateral financial institutions: the Arab Fund, BADEA, the Islamic Development Bank and the OPEC Fund.

- The Arab Co-ordination Group Institutions.

- The Organisation of Islamic Cooperation?
2. OUR WORK ON DEVELOPMENT FINANCE STATISTICS
17.2 Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of ODA/GNI to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries;
Our work on development finance statistics.

• The concept of Official Development Assistance.
• Our work on development finance statistics.
Official development assistance flows are defined as those flows to countries and territories on the DAC List of ODA Recipients and to multilateral development institutions which are:

i. **provided by official agencies**, including state and local governments, or by their executive agencies; and

ii. each transaction of which:
   a) is administered with **the promotion of the economic development and welfare of developing countries as its main objective**; and
   b) is **concessional** in character.
The concept of Official Development Assistance (ODA).

- ODA, since 1969
- A 1970 United Nations resolution urges developed countries to dedicate 0.7% of their GDP to ODA.

- In reality, the average ODA/GDP ratio of DAC members was 0.3% in 2015.

- Only 6 countries reached the 0.7% target in 2015.
ODA has increased steadily for the past 15 years

(b) 2014 preliminary estimate
Our work on development finance statistics.

Policy recommendations

Standard setting

Development Finance

Knowledge dissemination

Data collection

Analysis
Data collection and dissemination

Quality control – 250,000 activities annually

- +/- 20 Non-DAC countries, including: Turkey, UAE, Qatar, Saudi Arabia and Kazakhstan
- +/- 40 Multilateral organisations
- 1 private foundation
- 29 DAC members

Online databases:
- OECD.Stat
- QWIDS
- Aidflows.org
- Other external users.

Web site – analysis
http://www.oecd.org/dac/financing-sustainable-development/
Example of analytical work - 1

MARCH 2014

ISLAMIC DEVELOPMENT BANK
STATISTICAL REPORTING TO THE OECD
DEVELOPMENT ASSISTANCE COMMITTEE (DAC)

This note has been prepared by the Statistics and Development Finance Division of the Development Co-operation Directorate. The authors would like to thank the Islamic Development Bank for its collaboration.

Introduction

The Islamic Development Bank (IsDB) was established in 1975 and data on its concessional financing have been available in DAC statistics since 1977. In 2011, the IsDB expanded its reporting to cover non-concessional project financing to developing countries. This resulted in a major increase in reporting coverage, as concessional financing represents only about 10 per cent of IsDB’s total project financing in developing countries. In that same year, IsDB started to report details on individual projects (activity level...
Example of analytical work - 2

Table 1. IsDB financing (core resources) by instrument, in USD million

<table>
<thead>
<tr>
<th>Instrument</th>
<th>2011</th>
<th>2012</th>
<th>2011-2012 average % per instrument</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Concessional</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loan</td>
<td>347.8</td>
<td>391.0</td>
<td>10.8%</td>
</tr>
<tr>
<td>Grant (Technical Assistance)</td>
<td>31.0</td>
<td>11.5</td>
<td>0.6%</td>
</tr>
<tr>
<td><strong>Non-concessional</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Istisna’a</td>
<td>1,591.3</td>
<td>1,559.9</td>
<td>46.3%</td>
</tr>
<tr>
<td>Leasing</td>
<td>1,024.2</td>
<td>520.0</td>
<td>22.7%</td>
</tr>
<tr>
<td>Instalment Sale</td>
<td>127.6</td>
<td>933.5</td>
<td>15.6%</td>
</tr>
<tr>
<td>Profit Sharing</td>
<td>100.0</td>
<td>50.0</td>
<td>2.2%</td>
</tr>
<tr>
<td>Equity</td>
<td>10.0</td>
<td>111.3</td>
<td>1.8%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>3,231.9</td>
<td>3,577.1</td>
<td></td>
</tr>
</tbody>
</table>

The other modes of financing of the IsDB are non-concessional as the Bank makes a profit (mark-up) on the operations.
Statistical engagement and capacity building

• 20 emerging providers report to OECD on development co-operation (including south-south co-operation).

• Support to set up data collection system, in-country co-ordination, a methodology/guidelines etc.

• Statistical workshops (Kazakhstan 2015, Qatar 2014).

• Also dialogue on statistics and reporting (Turkey 2016, UAE 2015).

• Participation in WP-STAT.

• Offer support, possibly together with SESRIC?
3. INCLUSIVE MEASUREMENT OF BROADER DEVELOPMENT FINANCE: TOTAL OFFICIAL SUPPORT FOR SUSTAINABLE DEVELOPMENT (TOSSD)
1. Why do we need a more inclusive measure of broader development finance?
2. What is TOSSD?
3. What is the way forward for establishing this measure?
4. How can the measure be implemented?
1. Why do we need a more inclusive measure of broader development finance?

Greater diversity amongst developing countries.

Increased importance of:

• Non-traditional instruments to provide development co-operation.

• Emerging providers of development co-operation.

• Global public goods: the environment.
Different countries, different instruments
Emerging economies are increasing their development co-operation...

Estimated development co-operation by 29 countries beyond the DAC (of which 19 report data to the DAC)

18% of total global ODA

Net ODA by 28 DAC member countries (constant prices)
International co-operation beyond ODA, by 30 emerging providers could reach:

**USD 300 billion**

Source: upcoming OECD working paper on emerging providers’ international co-operation.
Addis Ababa Action Agenda

- Domestic public resources
- Domestic and international private business and finance
- International development cooperation
- International trade as an engine for development
- Debt and Debt Sustainability
- Addressing systemic issues
- Science, technology, innovation and capacity building
2. What is TOSSD?

More than just a bad acronym…
**Some principles**

<table>
<thead>
<tr>
<th>Access to comprehensive statistics on development finance is essential for the Agenda 2030 financing framework.</th>
<th>promote transparency and facilitate monitoring of international public finance.</th>
</tr>
</thead>
<tbody>
<tr>
<td>To be fit for purpose it should:</td>
<td>carry the right incentives to maximise resources mobilisation, their smart allocation and catalytic use.</td>
</tr>
<tr>
<td></td>
<td>be based on international standards for measuring and monitoring international public finance.</td>
</tr>
</tbody>
</table>
STATISTICAL COMPONENTS

THE TOSSD MEASUREMENT FRAMEWORK

CROSS-BORDER FLOWS

DEVELOPMENT ENABLERS AND GLOBAL CHALLENGES
I. THE CROSS-BORDER FLOW COMPONENT

ALL SDGs SECTORS COVERED (WITHIN ELIGIBILITY)
ALL PROVIDERS & MOST INSTRUMENTS

Type of support covered:

- Concessional grants and loans
- Non-concessional loans
- Private sector instruments (equity, mezz...)
- PPPs, Private finance mobilised
- Humanitarian aid
- ? Export credits ?

Unclear whether support covered

- ? Debt relief ?
- ? In-donor costs ?
What’s the difference between ODA and TOSSD?

**ODA**
- **Members of the OECD DAC** and other providers who report on their development co-operation
- Eligibility criteria based on promotion of “economic development and welfare” and the level of concessionality
- Accountability of DAC members to longstanding commitments

**TOSSD**
- **All providers** of public international finance
- Eligibility criteria based on supporting the Agenda 2030 (addressing GPGs or finance aligned with country priorities).
- **No targets** or associated commitments so as not to dilute ODA promises
Pilot study Denmark

<table>
<thead>
<tr>
<th>ODA components</th>
<th>TOSSD components</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross ODA</td>
<td>2,819</td>
</tr>
<tr>
<td>Net ODA</td>
<td>2,693</td>
</tr>
<tr>
<td>TOSSD</td>
<td>3,075</td>
</tr>
<tr>
<td>memo item</td>
<td>625</td>
</tr>
</tbody>
</table>

- UN mandated peacekeeping operations
- Security and Justice
- Human rights
- GPG - Standard-setting international organisations
- GPG - Standard-setting international organisations
- In-donor refugee costs, first year
- In-donor refugee costs, outer year
- Associated financing
- Equity investments
- Capital of developmental loans

*: TOSSD memo item
Pilot study United Arab Emirates

United Arab Emirates’ instruments beyond ODA:

• Support to development enablers and global public goods
• Financial instruments beyond ODA
• Private financed mobilised by public sector interventions: raising private charity, accompany private investment with technical co-operation etc.

Conclusion: TOSSD measure works for UAE.
The United Arab Emirates (UAE) has significantly stepped up its development co-operation efforts in recent years. Its Official Development Assistance (ODA) measured as a share of Gross National Income reached 1.34% and 1.17% in 2013 and 2014 respectively, well above the UN target of 0.7% and higher than all members of the Development Assistance Committee (DAC). However, many other policies beyond the scope of ODA but with an impact on development are carried out by the UAE. To get a better overview of all its official support for development, the UAE has completed a pilot exercise with the OECD. This pilot will also contribute to the current discussion on how a broader measure of international development finance should look like. Such a measure should incentivise public financing in support of the SDGs and mobilise private resources for that purpose.

UAE Instruments beyond ODA

Initial results of the pilot show that many policies of the UAE, beyond ODA support development. Three main areas of official support for development were identified:

A. Support to Global Public Goods

The UAE supports global public goods both directly and through multilateral organisations. This includes
1.1. Maintenance and support for security and justice,
1.2. Human rights and 1.3. Contributions to norm-setting multilateral organisations (which partially work on global public goods, and not exclusively in developing countries). Their contributions to and hosting of the International Renewable Energy Agency (IRENA) are examples of the latter.

IRENA is an intergovernmental organization that supports countries in their transition to a sustainable energy future, and serves as the principal platform for research, international cooperation, and a repository of data and financial knowledge on renewable energy.

At the First Session of the IRENA Assembly in April 2011, the UAE was announced as the permanent seat of IRENA, making it the first non-European organization to host the headquarters of the Middle East. Since then, UAE has been supporting the programmes of IRENA, with over 15% of the total funding provided by UAE Government multilateral organisations in 2015.

B. Financial Instruments

The Abu Dhabi Fund for Development (ADFD), one of the UAE’s main agencies for delivering development finance, has several non-concessional loans and equity investments in its portfolio. These equity investments enable private sector companies in developing countries in Africa and Asia to evolve, covering vital infrastructure sectors such as agriculture and fisheries (in Mauritania), telecommunications (in Morocco), housing and real estate (in Sudan), and financial and social development (in Bangladesh).

C. Private Finance Mobilised by OECD Sector Interventions

Many public sector interventions by the UAE leverage financing from the private domain, including both marketlike financing and private charity.

a. The UAE wants to encourage the private sector to work in developing countries, for example by helping companies to work in a developing country context supporting the creation of the enabling environment within such a country (legal framework, democratic participation, public sector administration, etc.). This could include promoting private sector engagement in specific industrial sectors by capacity building in those sectors in the developing country. The side of the company it would be expected that they comply with Corporate Social Responsibility guidelines and hire people locally.

b. Private charitable funding could be raised by the public sector through two main instruments: the Zakat Fund and fundraising campaigns for development purposes.

- Zakat is an annual contribution Muslims are required to make for charitable purposes. In the UAE, these contributions are pooled in the Zakat Fund, managed by the official sector and used for charitable purposes both domestically and in developing countries. Zakat contributions are also disbursed, or implemented as social welfare projects by many of the UAE donor organizations.

- Fundraising is carried out by the UAE NGOs in order to address specific urgent needs, for example water scarcity in a certain country in the region (the UAE Water Aid initiative, or the campaign for the education of girls).

Conclusion

A broader measure of development finance would give a much better overview of ODA’s development-related policies. It could be used for analytical purposes and give visibility of the UAE’s efforts in this area. Moreover, if this broader set of activities is reported on in a detailed and transparent way, it would give poor countries a more comprehensive picture of what activities the UAE is carrying out in their countries.
Senegal pilot

Concessional flows (DAC and multilaterals)
Non-concessional flows (DAC and multilaterals)
Private flows at market terms
Remittances
Private grants
Part I
Overview: origins, purpose, components, structure and implementation

Part II
Conceptual underpinnings and statistical features

A. Coverage: 2030 Agenda
B. Core architecture: provider and recipient perspectives
C. TOSSD-eligible activities, countries and instruments
D. Measurement issues and features
TOSSD compendium requests feedback on:

1. List of TOSSD-eligible countries and providers
2. Boundaries of projects that support development enablers and address global challenges
3. Governance arrangement including providers and stakeholders beyond the DAC (see next steps)
3. Way forward

- **GPEDC High-Level event** – highen political awareness (November)
- **Landmark global TOSSD première** (early 2017)
- **High-Level Policy Dialogue** – secure broader endorsement of governance arrangements (2017 – during UN event, tbc)
- **Drafting of international directives** (throughout 2017)
4. Implementation

- Securing broad-based international support for TOSSD.
- Developing a network of TOSSD data co-ordination and aggregation entities.
- Developing tools and processes to enhance the quality and consistency of data (peer review learning events, linkages and support to statistical capacity building, measuring results/impact at country level, etc.).
- Developing and agreeing an inclusive TOSSD measurement framework governance/management arrangement.
THANK YOU FOR YOUR ATTENTION!
Q & A session

• The why: one single measure for all providers and all instruments in support of the SDGs?

• The what: does it measure the right things?

• The how: how should TOSSD be implemented? How should the concept be governed?
Q & A session – on the purpose

- Are the objectives of the TOSSD measurement framework clear?
- A single measure for all providers?
- A measure covering support to the SDGs?
- A measure covering all financial instruments?
- More transparency on amounts mobilised from the private sector?
Q & A session – on the measure itself

• Can activities motivated by the provider’s self-interest be included if they have an equally important developmental purpose or are expected to have a developmental impact?

• What further insights and proposals could be considered for defining the TOSSD-eligibility of activities addressing development enablers and global challenges at regional and global level in the areas of: • Climate change? • Migration? • Peace and security? • Human rights?
Q & A – on TOSSD-eligibility

• Should TOSSD to all countries be counted?
• Which multilateral organisations should be TOSSD-eligible and how can they be identified?
Q & A session – on the implementation

• How might an inclusive, representative, technically competent governance arrangement for TOSSD be structured?
• What institutions might be associated?
• Should we have TOSSD data collection institutions?
Back-up slides
II. THE DEVELOPMENT ENABLERS/CHALLENGES COMPONENT

DEVELOPMENT ENABLERS
GLOBAL CHALLENGES

- Coherent macro-economic policies
- Stable financial markets
- Safe international migration
- Eradication of infectious diseases
- Access to technology and knowledge
- Disaster risk management
- Human rights protection
- Peace and security
- Environmental sustainability
- Addressing climate change
- Etc.

ALL PROVIDER COUNTRIES & MOST INSTRUMENTS
Clasificaciones

- Oficial vs. privado
- Concesional vs. non-concesional
- Bilateral vs. multilateral
- Histórico vs. futuro
- Compromisos vs. desembolsos
Puntos fuertes de la estadísticas del DAC sobre financiación para el desarrollo

- Global picture
- Comparable y fiable
- Rendición de cuentas
- Transparencia
- Coordinación de la cooperación
### Público y privado

<table>
<thead>
<tr>
<th>Concessional</th>
<th>Non-concessional</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Official</strong></td>
<td><strong>Other official flows (OOF)</strong></td>
</tr>
<tr>
<td>Official development assistance (ODA)</td>
<td>--non-concessional loans (e.g. by DFIs)</td>
</tr>
<tr>
<td>--grants</td>
<td>--investment-related transactions</td>
</tr>
<tr>
<td>--concessional loans</td>
<td>--export-related transactions</td>
</tr>
<tr>
<td>--technical assistance</td>
<td></td>
</tr>
<tr>
<td><strong>Private</strong></td>
<td><strong>Private flows at market terms</strong></td>
</tr>
<tr>
<td>NGO, foundation and other charitable flows</td>
<td>--FDI and portfolio investment</td>
</tr>
<tr>
<td></td>
<td>--export credits</td>
</tr>
<tr>
<td></td>
<td>--bonds</td>
</tr>
</tbody>
</table>
Instrumentos de la cooperación al desarrollo

- Cooperación técnica
- Apoyo presupuestaria
- Contribuciones a organismos multilaterales, ONG etc. que trabajan en desarrollo
- Ayuda humanitaria
- Cancelación o reestructuración de deuda
- Gastos en el país proveedor (administrativos, para refugiados, becas y sensibilización)
- Proyectos
Page views:
Financing sustainable development topics
570,000 page views a year
+1,560 a day
235,000 visitors a year
+640 a day

Very high demand for statistics
Development co-operation statistics = top 4th of all OECD.stat exports

Data for 2015 records on www.oecd.org/dac excluding online databases
**HLM outcomes: Modernising ODA (cont.)**

<table>
<thead>
<tr>
<th></th>
<th>BEFORE: FULL FACE VALUE</th>
<th>AFTER: ONLY THE GRANT EQUIVALENT OF A LOAN</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Grant Element Thresholds</strong></td>
<td>• 25%</td>
<td>• 45% for LDCs and other LICs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• 15% for LMICs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• 10% for UMICs</td>
</tr>
<tr>
<td><strong>Discount Rates</strong></td>
<td>• 10%</td>
<td>• 5% base (current IMF discount rate) + adjustment factors of</td>
</tr>
<tr>
<td></td>
<td>• Used for assessing the concessionality of a loan</td>
<td>o 4% for LDCs and other LICs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>o 2% for LMICs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>o 1% for UMICs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Used for both assessing the concessionality of a loan (does it meet the threshold?) and for calculating its ODA grant equivalent or the concessional portion of the loan.</td>
</tr>
<tr>
<td><strong>Measurement System</strong></td>
<td>• Positive ODA when disbursed, negative ODA when repaid</td>
<td>• Grant equivalent of loan disbursements (grant element multiplied by amount disbursed).</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Repayment of past loans is not subtracted from ODA but will continue to be collected and published.</td>
</tr>
</tbody>
</table>
HLM outcomes: Better targeting of ODA

Reverse declining trends of ODA to LDCs and improve targeting to countries most in need (LDCs, LICs, SIDS, LLDCs and fragile states)

- Enhance monitoring of members’ performance – individually through DAC peer reviews and collectively at Senior Level Meetings (compendium of measures).
- Strengthen the empirical and analytical basis for better decision-making about smart ODA allocations.
HLM outcomes: Valorising the use of private-sector instruments

Incentivise official sector use of instruments with a leveraging effect (e.g. equity, guarantees) by:

- Reflecting in ODA the effort of the official sector in catalysing private sector investment in effective development in ODA.
- Setting an international standard to measure the mobilisation effect of official interventions and collecting data on amounts mobilised in DAC statistics (under TOSSD or another category).
Cooperación técnica

• Actividades con el objetivo de aumentar el nivel de conocimiento y capacidades de las poblaciones de países socios.

• Se puede extender de varias formas:
  – Personal del país proveedor (expertos, consultores, profesores etc.)
  – Formación, investigación y otras actividades de capacitación
  – Asistencia técnica enmarcada en proyectos
<table>
<thead>
<tr>
<th>29 DAC Members</th>
<th>36 Multilateral organisations</th>
<th>21 non-DAC countries</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>Adaptation Fund</td>
<td></td>
</tr>
<tr>
<td>Austria</td>
<td>African Development Bank (AfDB)</td>
<td></td>
</tr>
<tr>
<td>Belgium</td>
<td>Arab Fund for Economic and Social Development (AFESD)</td>
<td></td>
</tr>
<tr>
<td>Czech Republic</td>
<td>Asian Development Bank (AsDB)</td>
<td></td>
</tr>
<tr>
<td>Canada</td>
<td>Arab Bank for Economic Development in Africa (BADEA)</td>
<td></td>
</tr>
<tr>
<td>Denmark</td>
<td>Caribbean Development Bank (CarDB)</td>
<td></td>
</tr>
<tr>
<td>European Union</td>
<td>Climate Investment Funds (CIFs)</td>
<td></td>
</tr>
<tr>
<td>Finland</td>
<td>Council of Europe Development Bank (CEB)</td>
<td></td>
</tr>
<tr>
<td>France</td>
<td>European Bank for Reconstruction and Development (EBRD)</td>
<td></td>
</tr>
<tr>
<td>Germany</td>
<td>Food and Agriculture Organisation (FAO)</td>
<td></td>
</tr>
<tr>
<td>Greece</td>
<td>The Global Alliance for Vaccines and Immunizations (GAVI)</td>
<td></td>
</tr>
<tr>
<td>Iceland</td>
<td>Global Environment Facility (GEF) Secretariat</td>
<td></td>
</tr>
<tr>
<td>Ireland</td>
<td>Global Fund to fight Aids, Tuberculosis and Malaria (GFATM)</td>
<td></td>
</tr>
<tr>
<td>Italy</td>
<td>Global Green Growth Institute (GGGI)</td>
<td></td>
</tr>
<tr>
<td>Japan</td>
<td>Inter-American Development Bank (IaDB)</td>
<td></td>
</tr>
<tr>
<td>Korea</td>
<td>International Atomic Energy Agency (IAEA)</td>
<td></td>
</tr>
<tr>
<td>Luxembourg</td>
<td>International Fund for Agricultural Development (IFAD)</td>
<td></td>
</tr>
<tr>
<td>The Netherlands</td>
<td>International Finance Corporation (IFC)</td>
<td></td>
</tr>
<tr>
<td>New Zealand</td>
<td>International Labour Organisation (ILO)</td>
<td></td>
</tr>
<tr>
<td>Norway</td>
<td>IMF Concessional Trust Funds</td>
<td></td>
</tr>
<tr>
<td>Poland</td>
<td>Islamic Development Bank (IsDB)</td>
<td></td>
</tr>
<tr>
<td>Portugal</td>
<td>Montreal Protocol</td>
<td></td>
</tr>
<tr>
<td>Slovak Republic</td>
<td>Nordic Development Fund (NDF)</td>
<td></td>
</tr>
<tr>
<td>Slovenia</td>
<td>OPEC Fund for International Development (OFID)</td>
<td></td>
</tr>
<tr>
<td>Spain</td>
<td>Organization for Security and Co-operation in Europe (OSCE)</td>
<td></td>
</tr>
<tr>
<td>Sweden</td>
<td>UNAIDS</td>
<td></td>
</tr>
<tr>
<td>Switzerland</td>
<td>UN Development Programme (UNDP)</td>
<td></td>
</tr>
<tr>
<td>United Kingdom</td>
<td>UN Economic Commission for Europe (UNECE)</td>
<td></td>
</tr>
<tr>
<td>United States</td>
<td>UN Population Fund (UNFPA)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>United Nations High Commissioner for Refugees (UNHCR)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>UNICEF</td>
<td></td>
</tr>
<tr>
<td></td>
<td>UN Peacebuilding Fund (UNPBF)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>UN Relief and Works Agency (UNRWA)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>World Food Programme (WFP)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>World Health Organization (WHO)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>World Bank (IDA &amp; IBRD)</td>
<td></td>
</tr>
</tbody>
</table>

**OECD countries**
- Estonia
- Hungary
- Israel
- Turkey

**Other countries**
- Azerbaijan
- Bulgaria
- Cyprus
- Croatia
- Kazakhstan
- Kuwait (KFAED)
- Latvia
- Liechtenstein
- Lithuania
- Malta
- Romania
- Russia
- Saudi Arabia
- Chinese Taipei
- Thailand
- Timor Leste
- United Arab Emirates

**Private Foundation**
- Bill and Melinda Gates Foundation
Draft architecture of the framework

- **A**: bilateral official flows eligible for TOSSD
- **B**: inflows to bi. channels
- **C**: core contributions
- **D**: outflows from bi. channels
- **E**: outflows from multi. channels
- **F**: private flows: private grants, flows at market terms and remittances
- **F_m**: private finance mobilised
- **G**: all other cross border flows

**TOSSD provider's perspective:**
- \( A + B + C + F_m \)

**TOSSD recipient's perspective:**
- Cross-border share of \( A + D + E + F_m \)
- Cross-border share of \( A + D + E + F_m + F + G \) + H

**DOMESTIC RESOURCES**