THE DEVELOPMENT ASSISTANCE COMMITTEE:
ENABLING EFFECTIVE DEVELOPMENT

NIGERIA'S PERSPECTIVE ON TOSSD

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Abstract

This Working Paper presents the results of the country pilot carried out in Nigeria during the course of 2018 in the context of the development of the measurement framework of Total Official Support for Sustainable Development (TOSSD). The pilot study aimed to:

- Help to refine and test the statistical methodology of TOSSD.
- Provide estimates of TOSSD flows to Nigeria.
- Carry out a light assessment of the capacity of Nigeria to access, collect, collate, analyse and use data on external official finance in support of sustainable development.

The Working Paper summarises the main findings and recommendations of the pilot study, including first orders of magnitude of TOSSD flows to Nigeria. Estimated TOSSD flows to Nigeria in 2016 amounted to approximately USD 3 billion of official development finance and USD 1.9 billion of private finance mobilised through official development interventions. These first orders of magnitude have been estimated using OECD DAC Statistics. However, these figures are likely to be largely underestimated due to information gaps, notably on the People's Republic of China (hereafter China) and emerging providers' official support to Nigeria. The results of the pilot also indicate that the current organisational set up of Nigeria, both from an institutional and an IT system perspective, makes it challenging for the Government to access, collate, collect, analyse and use data on external financing to the country using national data.

The TOSSD pilot in Nigeria confirmed the usefulness of country pilots for testing the TOSSD methodology and for ensuring feedback by partner countries on TOSSD as a measurement framework. The findings also helped to ascertain that the International TOSSD Task Force developing the framework is in the right direction with regard to the main parameters of the measure. Findings contained in the present Working Paper will support the discussions to refine the emerging TOSSD Reporting Instructions in 2018 and 2019.

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Finally, the Development Co-operation Directorate gratefully acknowledges the direct financial contribution of the European Union for this country pilot study, which supports the work of the International TOSSD Task Force and allows for testing of the various parameters and methodologies of TOSSD.



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Introduction

This document presents the findings of the country pilot study carried out in Nigeria on the new measurement framework of TOSSD, including the conclusions of the in-country mission carried out from 30 April to 11 May 2018.

Part I provides some background on the concept of TOSSD, the objectives and methodologies of the TOSSD pilot studies and sets out the Nigeria's economic and development finance landscape.

Part II provides preliminary feedback on the emerging TOSSD Reporting Instructions, as designed by the TOSSD Task Force at the time of the mission.

Part III provides a light capacity assessment of the government to collect, collate, use and disseminate information on development finance in Nigeria.

Part IV summarises the main findings and recommendations of the pilot study, including first orders of magnitude of TOSSD flows to Nigeria.

Part I. Background information on TOSSD pilot studies and the context of Nigeria

1. Context and objectives of the country pilot study

1.1. The concept of TOSSD

Today, many developing countries are becoming less reliant on official development assistance (ODA) and more dependent on other types of official support. In this changing development finance landscape, where private capital is playing an increasingly pivotal role and where an ever-expanding number of actors interact, a transparent and inclusive measurement framework for external resources is needed to reflect the reality of flows in support of sustainable development.

The Addis Ababa Action Agenda (AAAA) called for the international community to move from "development finance" to "financing for development", recognising the continued special role of official development finance and at the same time the need to catalyse other resources to support developing countries' development pathways within an inclusive and transparent consultative process.

Since the Addis Ababa conference, the OECD has been working in consultation with the international community to develop a new measurement framework for the SDG era called Total Official Support for Sustainable Development (TOSSD). The TOSSD framework aims to provide a comprehensive picture of external official support towards sustainable development and flows mobilised through official interventions, thereby facilitating a common international reporting standard for all providers of development co-operation, including emerging economies.

TOSSD is expressly designed to track resources invested to achieve sustainable development and will encompass all financing provided by official bilateral and multilateral institutions, regardless of the level of concessionality involved or instrument used. It includes both concessional and non-concessional financing provided through various instruments, e.g. grants, loans, equity and mezzanine finance, among others. It also aims to cover activities that promote and enable sustainable development, including contributions to global public goods that are relevant for development. It aims to create appropriate incentives for using international public finance and risk mitigation instruments to mobilise additional resources for development.

The TOSSD measurement framework[1] is currently composed of two-pillars tracking officially-supported i) cross-border flows to developing countries and ii) finance for promoting development enablers and addressing global challenges at regional and global levels (the Global Public Goods agenda).

In the first semester of 2017, a special TOSSD Task Force[2] was established to carry out the technical work required to operationalise TOSSD and ensure it conforms to international statistical standards.

[1] For more information on TOSSD, see: http://www.oecd.org/dac/financing-sustainable-development/tossd.htm

[2] For more information on the work of the Task Force, see: http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/tossd-task-force.htm

1.2. The critical importance of engaging with partner countries and South-South cooperation providers

In order to establish TOSSD as a viable, relevant and robust international statistical standard, the support and engagement of developing countries and South-South Co-operation providers is fundamental. In 2016 and 2017, the OECD carried out two country pilot studies in Senegal and the Philippines[3] to scope the potential of TOSSD as a global framework and to provide valuable recipient perspectives' to start developing the framework. In particular, the pilots shed light on local concerns regarding statistical boundaries (e.g. the inclusion of costs incurred in provider countries), measurement approaches (e.g. use of purchasing power parities), and features required to help inform country policy and planning needs (e.g. budgeting, national accounts, balance of payments, debt sustainability). The specificity of the Nigeria pilot presented in this report is that it is the first one that relies on actual emerging reporting instructions developed by the international TOSSD Task Force.

1.3. Pilot study objectives and methodology

The main **objectives** of the pilot study were to:

- Refine and test the statistical methodology of TOSSD in terms of the nature of activities and instruments to be included in the framework and inform proposals for establishing TOSSD measurement boundaries (e.g. extent of coverage of short-term trade finance) as well as eligibility criteria (e.g. link with the SDGs).
- Provide estimates of TOSSD flows to Nigeria.
- Carry out a light assessment of the capacity of Nigeria to access, collate, analyse and use data on external official finance in support of sustainable development.

The **methodology** of the pilot study consisted of three phases: (a) a desk review of existing documentation and statistics, (b) an in-country mission from 30 April to 11 May 2018 and (c) the final report of the study.

- **Desk review**: The OECD conducted a statistical analysis of available data regarding sustainable development financing to Nigeria, drawing on OECD data on concessional and non-concessional official resources and data from other international sources, e.g. World Bank, IMF, UNCTAD, sources of private banking and business data, etc. An analysis of key documentation related to the sustainable development financing situation of the country was also carried out, including the National Development Strategy, budget and economic planning documents, development co-operation trends and features, national development assistance strategies, the results of Paris Declaration and Busan monitoring exercises, assessments and analysis by international financial institutions, etc. Regarding the capacity assessment component of the analysis, the desk review looked at the extent to which the partner country produces information on external official finance inflows.

[3] See: Delalande, G. and V. Gaveau (2018), "Senegal's perspective on TOSSD", *OECD Development Co-operation Working Papers*, No. 43, OECD Publishing, Paris, http://dx.doi.org/10.1787/4144f82a-en and Delalande, G., R. Halvorson-Quevedo and C. Sangaré (2018), "The Philippines' perspective on TOSSD", OECD Development Co-operation Working Papers, No. 42, OECD Publishing, Paris, http://dx.doi.org/10.1787/6ecaa5ac-en.

- **In-country mission:** The in-country mission consisted of a series of interviews[4] designed to gather the views of a wide range of relevant stakeholders about the objectives and scope of TOSSD and its core features and statistical parameters. Ahead of the in-country mission, a specific questionnaire was prepared to inform country counterparts about questions asked during the interviews, with the intention that Interviewees can prepare their responses for the in-country mission. The intent with each interlocutor was to:
  - Explore the potential of TOSSD to respond to their information needs and address concerns about the management of development finance flows[5].
  - Test specific technical or statistical parameters and methodological features of the TOSSD framework.
  - Gather evidence for partner countries on domestic capacity to access, analyse and integrate data on external development finance into strategic planning processes (e.g. existence and scope of an aid or development finance information system), including specific recommendations on how to support further strengthening of the local statistical capacity of the pilot partner countries.
  - Identify major data gaps (e.g. emerging providers, trust funds, among others) and explore the extent to which existing project-level data reflect actual financial transfers to the country.

  Two OECD experts[6] carried out the in-country mission from 30 April to 11 May 2018. The Government of Nigeria set up the agenda for the mission and the various interviews with relevant Nigerian institutions.
- **The final report**, which is the present document.

1.4. Nigeria: an ideal candidate for a pilot study on TOSSD

Nigeria represented an ideal candidate for hosting a TOSSD pilot. The country is a very active member of the International TOSSD Task Force set up in 2017 to develop the technical parameters of the TOSSD framework[7]. Nigeria attracts substantial amounts of concessional and non-concessional finance. Besides, a recent OECD survey has shown that Nigeria ranks the second largest receiver in the world of private finance mobilised through official development interventions. [8] Nigeria has a long-standing experience in providing development co-operation to other partner countries across the world, including through its full-fledged Directorate of Technical Aid Corps. The country is also one of the most

[4] See Annex C for the full list of institutions visited during the country mission.
[5] Including the level of detail that would be useful for domestic policy-making and strategic decision-making.
[6] Mr Guillaume Delalande, Policy Analyst, Statistical Standards and Methods Unit, DCD/FSD, Guillaume.Delalande@oecd.org and Ms. Friederike Rühmann, Junior Policy Officer, Statistical Standards and Methods Unit, DCD/FSD, Friederike.Ruhmann@oecd.org.

[7] For more information on the Task Force, see: http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/tossd-task-force.htm

[8] See "Benn, J., C. Sangaré and T. Hos (2017), "Amounts Mobilised from the Private Sector by Official Development Finance Interventions: Guarantees, syndicated loans, shares in collective investment vehicles, direct investment in companies, credit lines", OECD Development Co-operation Working Papers, No. 36, OECD Publishing, Paris. http://dx.doi.org/10.1787/8135abde-en and corresponding data visualisations tools.

prominent demographic and economic actors in Africa, which has led the country to play a leadership role in many international fora in recent years[9]. By hosting the TOSSD pilot, Nigeria can help to ensure the appropriate dissemination of the findings in appropriate international settings (UN ECOSOC, General Assembly, Statistical Commission, African Union, etc.).

[9] For example, Nigeria has recently served a two-year term from 2014-2015 as a temporary member of the United Nations Security Council.

2. Nigeria's economic and financing landscape

2.1. Overall economic and development situation

Nigeria has the largest economy in Africa and a population of over 180 million people. The country's population is expected to surpass that of the United States by 2050.[10] Nigeria is the 31st largest economy in the world with a GDP of USD 377 billion in 2017[11], in particular due to its large oil and gas reserves, high agricultural potential and historically low levels of public[12] and external debt[13].

However, Nigeria's economy faces several challenges, including its low diversification and high reliance on oil receipts, which constitute the major part of the government fiscal revenue[14] and exports[15]. Structural and political challenges include a large infrastructure deficit, weak business environment, high unemployment and poverty rates, inequities across regional zones, and deepening security problems in the north east and Delta regions where the jihadist militant organisation Boko Haram is based. Nigeria continues to experience high internal and external migration due to insurgencies of Boko Haram in the north east of the country, climate change (e.g. expanding Sahara and decrease of Lake Chad), conflicts in neighbouring countries and to some extent unfavourable economic climate, in particular with high levels of youth unemployment.[16]

After having experienced several years of high growth, the Nigerian economy has been characterised by a sharp slowdown in growth in 2015 (from 6.3% to 2.6%) which turned into a recession in 2016 (-1.6%)[17]. In 2017, the economic growth experienced a fragile recovery (0.8%)[18], mainly driven by an increase in oil prices. The economy remains characterised by several important vulnerabilities, including persistently high levels of inflation[19], rising borrowing cost and banking sector vulnerabilities[20]. Foreign investment decreased from USD 8.8 billion in 2011 to USD 3.1 billion in 2015[21]. The increasing public deficit[22], which reached 5.5% of GDP in 2017, is mainly financed through the domestic market. This has had an impact on the private sector, which faced less favourable terms to borrow money from local banks.

[10] https://esa.un.org/unpd/wpp/Publications/Files/WPP2017_KeyFindings.pdf
[11] IMF World Economic Outlook, April 2018.
[12] 19.6 % of GDP in 2016, IMF 2018 Article IV, consultation, March 2018.
[13] The level of external debt (covering both public and private debt) reached 11.1% in 2016 (IMF 2018 Article IV, consultation, March 2018).
[14] In 2017, oil accounted for almost half of government revenue (IMF 2018 Article IV, consultation). In 2013, the share of oil in government revenue reached 75% (Selected Issues Paper I: Mobilizing Tax Revenues in Nigeria 2017, IMF Country Report No. 17/81)
[15] Petroleum exports revenue represented over 80% of total exports revenue in 2017, OPEC (http://www.opec.org/opec_web/en/about_us/167.htm)
[16] https://www.iom.int/countries/nigeria
[17] The lowest GDP growth in over two decades. IMF World Economic Outlook, April 2018.
[18] IMF World Economic Outlook, April 2018.
[19] 9%, 15.7% and 16.3% in 2015, 2016 and 2017 respectively.
[20] Banks' solvency ratios have declined from 14.8% to 10.5% between December 2016 and October 2017. Non-performing loans (NPLs) have increased from 5 % of total loans in June 2015 to 15.6 % in October 2017.
[21] Source: World Bank data available at: https://data.worldbank.org/indicator/BX.KLT.DINV.CD.WD?end=2015&name_desc=false&start=2011
[22] Consolidated government deficit, IMF 2018 Article IV, consultation, March 2018.

Despite strong progress on the Human Development Index since 2003[23], Nigeria still faces severe challenges on many development indicators. For example, over 60% of the population of Nigeria is estimated to be living below the poverty threshold of USD 1.25 per day. The under-five mortality rate is still very high at 104 per 1000 live births in 2016[24] and the maternal mortality ratio, though decreasing, is still at 814 per 100,000 live births in 2015[25].

On 7 March 2017, as part of its efforts to improve the economic and social situation of the country, Nigerian authorities published the Economic Recovery and Growth Plan (ERGP). The objectives of the ERGP 2017-2020 include the following:

- Stabilising the macroeconomic environment
- Achieving agriculture and food security
- Ensuring energy sufficiency (power and petroleum products)
- Improving transportation infrastructure
- Driving industrialisation focusing on Small and Medium Scale Enterprises''[26]

The plan targets a growth rate of 7% by 2020 driven by strong non-oil sector growth anchored on agriculture and food security, energy, transportation and industrialisation.[27] Although it is historically one of the worst performing countries in terms of business environment, Nigeria ranked among the 10 economies showing most improvement in the 2018 World Bank Doing Business Rankings[28] (rising by 24 places to 145th place). This is notably due to reforms taken under the ERGP[29].

The 2018 Doing Business report indicates that Nigeria shows outstanding performance in terms of getting credit[30] (ranking 6th in the world) and protecting minority investors (33th). Unfortunately, the country presents worrying indicators in terms of trading across borders (183rd), registering property (170th), getting electricity (172nd) and paying taxes (171st). Nigeria also ranks 136 among 176 countries in the Corruption Perceptions Index.

2.2. The development finance landscape

The OECD conducted a statistical analysis of available data regarding sustainable development financing to Nigeria, drawing on OECD data on concessional and non-

[23] Date from which data on HDI for Nigeria are available: http://hdr.undp.org/en/data

[24] https://data.worldbank.org/indicator/SH.DYN.MORT?locations=NG

[25] https://data.unicef.org/topic/maternal-health/maternal-mortality/

[26] http://nigeriandocuments.blogspot.com/2017/07/economic-recovery-and-growth-plan-2017.html

[27] Ministry of Budget and National Planning (2017): Nigeria Economic Recovery & Growth Plan 2017-2020, abridged version

[28] http://www.doingbusiness.org/data/exploreeconomies/nigeria

[29] These include actions to significantly decrease the documents required to import and export, the implementation of the 48-hour electronic visa, and the establishment of a collateral registry.

[30] The getting credit indicator explores "the strength of credit reporting systems and the effectiveness of collateral and bankruptcy laws in facilitating lending".

concessional official resources and data from other international sources, e.g. World Bank, IMF, UNCTAD, sources of private banking and business data, among others.

2.2.1. Nigeria is one of the largest recipients of official development assistance

In 2016, the country was the 13th largest recipient of official development assistance[31] with USD 2.7 billion[32] provided by DAC and non-DAC countries, as well as multilateral organisations. The largest official development assistance providers were the International Development Association (30% of total official development assistance), the United States (20%) and the United Kingdom (16%). Official development assistance flows to Nigeria are also relatively stable. Between 2012 and 2016, the country has received an average of USD 2.5 billion in official development assistance per year[33].

In terms of Other Official Flows (OOF),[34] Nigeria received USD 377 million in 2016 (36th recipient)[35], half of which from the African Development Bank. Other official flows to Nigeria are mostly dedicated to Banking and Financial services (60% of total disbursements between 2012 and 2016). Nigeria also attracts a relatively low amount of officially supported export credits, with USD 72 million 2016 (37th recipient).

Table 1. Official development finance and officially supported export credits to Nigeria

Type of flow (USD million)	2012	2013	2014	2015	2016
Official development assistance	2 004.3	2 655.5	2 615.0	2 513.8	2 667.2
Other official flows	80.0	392.8	613.5	550.7	376.7
Officially supported export credits	315.8	188.2	252.0	261.9	71.7

Note: Gross Disbursements, 2016 prices, from all DAC, non-DAC providers and multilateral institutions.
Source: OECD DAC CRS

Nigeria appears to be also a major recipient of Official Development Finance from emerging providers. According to AidDATA, total pledges of Official Development Finance from China amounted to USD 7.7 billion in 2014, including USD 1.5 billion of official development assistance-like flows, USD 6.1 billion of OOF-like flows and USD 100 million of 'Vague (Official Finance)'[36].

[31] In this report, the term official development assistance refers to bilateral official development assistance and concessional outflows from multilateral organisations.

[32] In disbursements, 2016 prices from all DAC, non-DAC and multilaterals reporting to the Creditor Reporting System of the OECD DAC available at: https://stats.oecd.org/index.aspx?DataSetCode=CRS1

[33] OECD-DAC CRS database.

[34] Other official flows include both bilateral other official flows and non-concessional outflows from multilateral organisations.

[35] In comparison, Indonesia and Egypt received respectively USD 6 billion and USD, 3.9 billion in other official flows in 2016.

[36] https://china.aiddata.org/

2.2.2. Non-official flows to Nigeria

The results of the 2015 DAC survey on mobilisation showed that between 2012 and 2015 Nigeria was the second largest recipient of amounts mobilised from the private sector with a total of USD 3.78 billion[37] or an average of approximately 945 million per year.

According to the Nigerian Capital Importation report released by the Nigerian National Bureau of Statistics[38], total capital imported into Nigeria amounted to USD 12.2 billion in 2017, 60% of which was accounted for by portfolio investment (USD 7.3 billion). Foreign direct investment has dropped from USD 1.04 billion in 2016 to 981.75 million in 2017, continuing a downward slide since 2011. Finally, other investments[39] amounted to USD 3.9 billion. In terms of country of origin of capital importations, the most represented countries were the United Kingdom (36% of the total), the Unites States (20%) and Belgium (8.4%).

Table 2. Capital Importation by Type of Investment (USD million)

Type of Investment (USD million)	2016	2017
Foreign Direct Investment	1044	982
Equity	1043	979.5
Other capital	1.28	2.32
Portfolio Investment	1813	7329
Equity	859	3637
Bonds	396	483
Money market instruments	558	3208
Other Investments	2267	3918
Trade credits	0.16	10
Loans	2240	3165
Currency deposits	0.03	3.52
Other claims	26.93	739.6
Total	**5124**	**12229**

Source: National Bureau of Statistics[40]

According UNCTAD statistics, FDI inflows in Nigeria amounted to almost USD 4.5 billion in 2016. In terms of geographical origin, in 2012[41], the largest stocks of FDI in Nigeria were held by Mauritius (USD 19 billion), the Netherlands (USD 13.7 billion), China (USD

[37] USD 2.12 billion through guarantees, USD 884 million through credit lines, USD 484 million through syndicated loans, USD 192 million via direct investment in companies and USD 54 million via shares in CIVs. See Benn, J., et al. (2016), "Amounts Mobilised from the Private Sector by Official Development Finance Interventions: Guarantees, syndicated loans and shares in collective investment vehicles", *OECD Development Co-operation Working Papers*, No. 26, OECD Publishing, Paris, https://doi.org/10.1787/5jm3xh459n37-en.

[38] Nigerian Capital Importation – Quarterly Report Q4&Full Year2017, NBS, February 2018

[39] Other investments include trade credits, loans, currency deposits and other claims.

[40] http://www.nigerianstat.gov.ng/

[41] The most recent data on FDI flows broken down by country of origin according to UNCTAD Statistics relate to 2012.

13.5 billion), and Lebanon (USD 12.5 billion). In terms of FDI flows, the most represented countries were Mauritius (USD 18.8 billion), Lebanon (USD 12.5 billion), the United States (USD 4.5 billion), China (USD 4.6 billion), Saudi Arabia (USD 3.5 billion), the United Kingdom (USD 3.5 billion), and the Netherlands (USD 3.3 billion)[42].

According to the "investment climate report statements 2017" by the US Department of State, FDI in Nigeria is mainly directed to the oil and gas sector and to a lesser extent towards power, telecommunications, real estate, and agricultural sectors.

Nigeria is also one of the largest recipients of remittances. According to World Bank data in 2016, Nigeria has received the equivalent of USD 21.7 billion in personal transfers[43], ranking as the 6th largest recipient in the world. In 2017, Nigeria successfully issued USD 300 million of diaspora bonds[44] to fund infrastructure projects in the country[45] .

Finally, illicit financial flows constitute a major concern for Nigeria. According to Global Financial Integrity[46], over 2005 and 2014, total illicit outflows and total illicit inflows represented respectively around 14%-15% and 4%-7% of total trade in Nigeria[47]. For total Sub-Saharan Africa total illicit financial outflows represented between 7.5% and 11.6% of total trade.

[42] http://unctad.org/en/Pages/DIAE/FDI%20Statistics/FDI-Statistics.aspx

[43] https://data.worldbank.org/indicator/BX.TRF.PWKR.CD?end=2017&start=1960

[44] Issuance of foreign currency debt targeted at nationals living outside the country.

[45] https://www.brookings.edu/wp-content/uploads/2018/01/foresight-2018_full_web_final2.pdf

[46] http://www.gfintegrity.org/wp-content/uploads/2017/05/GFI-IFF-Report-2017_final.pdf

[47] http://www.gfintegrity.org/wp-content/uploads/2017/05/GFI-IFF-Report-2017_final.pdf

Part II. Preliminary feedback on the emerging reporting instructions

This part of the report aims to present preliminary highlights and feedback from Nigerian stakeholders on the emerging Reporting Instructions as gathered by the mission team. The part broadly follows the structure of the TOSSD Reporting Instructions as available at the time of the pilot study, even though some sections were grouped to avoid repetition. Comments by Nigerian stakeholders have been inserted after relevant paragraphs for readers to understand the context in which these comments were made.

1. Preamble of the TOSSD reporting instructions

1.	*The TOSSD statistical framework aims to provide a comprehensive picture of global, official and officially-supported resource flows to promote sustainable development in developing countries. It has been developed in response to the agreements of the international community to implement the most ambitious development agenda ever devised – the Sustainable Development Goals (SDGs) – and the equally ambitious financing strategy – the Addis Ababa Action Agenda (AAAA). The vast scope of the SDGs creates a new imperative to maximise the full potential of all resources – public, private, national and international – that finance development. The key to unlocking this potential is understanding the scope, nature and dynamics of the full range of resources being deployed to achieve the SDGs. This, in turn, requires a global framework for measuring resources in support of sustainable development, including external finance.*
2.	*The TOSSD framework is designed to provide a coherent, comparable and unified system for tracking resources for sustainable development that can inform strategic planning, identify emerging gaps and priorities, and assess progress in matching supply with needs. TOSSD thus fulfils the vision of the SDG 17 on revitalising the global partnership for sustainable development and is expected to serve for monitoring this goal and several other SDG targets.*
3.	*The primary objective of the TOSSD measurement framework is to promote greater transparency about the full array of officially-supported development finance provided in support of the 2030 Agenda for Sustainable Development – including resources provided through South-South co-operation, triangular co-operation, multilateral institutions, emerging and traditional donors as well as private finance mobilised through official interventions. TOSSD data track resource flows regardless of the financial instrument used, the level of concessionality involved or whether they are delivered through bilateral or multilateral channels. Information about resource flows will facilitate learning and exchange of good practice among developing countries about how to access and combine resources most effectively. Importantly, it will promote greater collaboration and synergies across development partners financing the SDGs and support more informed policy discussions about the ultimate quality and impact of development finance.*
4.	*TOSSD will also provide insights about the extent to which the international community is financing development enablers and responding to global challenges [the Global Public Goods agenda] – essential for the implementation of the SDGs while not necessarily involving direct resource transfers to developing countries. This information is so far not systematically captured in international statistics on development finance.*
5.	*In line with the inherent thrust of the SDGs – to promote a more sustainable, equitable and prosperous world for all people – this statistical framework implicitly assumes that all resources captured therein comply with prevailing global economic, environmental and social standards and disciplines. These safeguards ensure that TOSSD-eligible investments are sustainable, promote equal opportunities and rights, guard against negative environmental, social and climate impacts and risks, and – where necessary – limit damage through mitigation measures.*
6.	*Data generated through the TOSSD framework can also be used to compile aggregates on sustainable development finance from the providers' perspective. These data should be seen as complementary to*

the figures on Official Development Assistance (ODA) reported by 50 provider countries including 30 members of the Development Assistance Committee of the OECD. TOSSD aggregates by provider will not by any means replace ODA as a measure of donor effort, nor will they undermine some providers' commitment to reach the UN ODA/GNI target of 0.7%.

7. *These Reporting Instructions – which have been developed by the international community[48] working together in an open, inclusive and transparent manner [Placeholder for describing the UNSC process] – are designed to assist countries and institutions wishing to report data regarding the resources they are providing to developing countries in support of sustainable development and the 2030 Agenda. They will be updated and adjusted as and when the need arises. It is expected that the TOSSD framework will continue to exist beyond 2030, to continue promoting greater transparency on flows in support of sustainable development.*

On the preamble, only one comment was received, namely to include the term "regional" in the following sentence, to reflect potential standards agreed at regional level:

"In line with the inherent thrust of the SDGs – to promote a more sustainable, equitable and prosperous world for all people – this statistical framework implicitly assumes that all resources captured therein comply with prevailing global ***and regional*** *economic, environmental and social standards and disciplines".*

[48] The TOSSD Task Force which contributed to develop the TOSSD reporting instructions is composed of representatives of traditional and emerging provider and partner countries, from national statistical offices and development co-operation policy bodies as well as international organisations.

2. Main concepts and definitions of the TOSSD statistical framework

2.1. Definition of TOSSD

8. *The Total Official Support for Sustainable Development (TOSSD) statistical measure includes all officially-supported resource flows to promote sustainable development in developing countries and to support development enablers and/or address global challenges at regional or global levels.*

There was wide support for the TOSSD definition as designed by the Task Force, even though the term "officially-supported" required clarification. The mission discussed the TOSSD definition with a large number of stakeholders in Nigeria. No substantive comments were received from them. However, several stakeholders found the term "officially-supported" somewhat challenging to understand without further explanation. Some stakeholders understood the term simply as covering "official" resources. The mission team explained what the term meant, notably referring to the relevant section of the reporting instructions. Once the definition was clarified, all stakeholders were supportive of the definition.

9. *The key concepts embedded in the TOSSD definition are clarified below.*

2.1.1. Sustainable development

10. *The concept of "Sustainable Development" is defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs.*[49]

11. *"Sustainable Development" in the TOSSD context is inherently linked to the Sustainable Development Goals as agreed in the 2030 Agenda*[50].[51] *Activities recorded as TOSSD support the implementation of the SDGs by generating sustainable economic growth, ensuring social inclusion, without compromising the environment. As and when the 2030 Agenda is concluded and replaced by another framework, the TOSSD measure will be updated to link to that framework.*

There was unconditional support for linking TOSSD to the SDG framework. If a new framework replaces the SDGs after 2030, stakeholders confirmed that the TOSSD measure should be linked to this new framework, learning from the experience of Agenda 2030.

[49] Definition first used in the Brundtland Report. (See Report of the World Commission on Environment and Development: Our Common Future", Chapter 2 "Towards Sustainable Development", p. 41 (New York: UN, 1987). It contains within it two key concepts: i) the concept of 'needs', in particular the essential needs of the world's poor, to which overriding priority should be given; and ii) the idea of limitations imposed by the state of technology and social organisation on the environment's ability to meet present and future needs.

[50] See "Transforming our world: the 2030 Agenda for Sustainable Development": https://sustainabledevelopment.un.org/post2015/transformingourworld

[51] Taking into account linkages with sustainable development frameworks established at regional level e.g. by the African Union Commission. See https://au.int/en/agenda2063.

2.1.2. Resource flows

12. *In accordance with the Addis Ababa Action Agenda, the term "resources" in the TOSSD definition covers both financial and technical resources.[52] The flow of resources covers monetary and non-monetary transactions[53] with TOSSD recipients in support of sustainable development for any given year.*

The definition of resource flows was clear to all stakeholders that reviewed it. In particular, there was wide support for having resource flows covering both financial and technical resources. However, several stakeholders raised the issue that many of the experts in traditional providers' interventions come from their own countries and that few of the large amounts of knowledge and funds reported by providers actually stay in Nigeria. There was therefore a request by one stakeholder to differentiate between personnel and other costs. One sectoral ministry felt it was particularly important to capture non-monetary flows in TOSSD, as a lot of support is provided through in-kind contributions, especially for specific groups (e.g. disabled).

2.1.3. Officially-supported

13. *TOSSD aims to capture the entirety of instruments and modalities of development co-operation provided by, or supported by, the official sector for supporting sustainable development, including mechanisms that mobilise resources from the private sector. Therefore, in the context of TOSSD, "officially-supported resources" are defined as:*
    a) resources provided by:
    i) official agencies, including state and local governments, or by their executive agencies,
    ii) state-owned companies and enterprises under government control[1], and
    iii) other enterprises under significant government influence[1].
    b) private resources mobilised by official interventions, where a direct causal link between the official intervention and the private resources can be demonstrated

Three main elements surfaced from the various interviews carried out:

- **The Task Force may consider clarifying the term "state-owned".** With 36 "States" in Nigeria, several stakeholders considered the term "state-owned enterprise'' confusing for countries that have federal or regional states.
- **The Task Force may consider removing the inclusion of "companies under significant government control".** The concept was not well understood and was perceived as not specific enough. If the Task Force decided to keep it, the definition should be more precise to allow for proper reporting. Moreover, interviewees could not identify any specific companies in Nigeria that would fall under this category.

[52] The AAAA considers that international co-operation to support the implementation of the 2030 Agenda comprises both financial and technical resources.

[53] This is also in line with the methodologies of the System of National Accounts and the Balance of Payments, which registers transactions between residents and non-residents, including transactions which do not involve the payment of money. See chapter 2, paragraph 26 in The IMF *Balance of Payments and International Investment Position Manual - Sixth Edition (BPM6).*

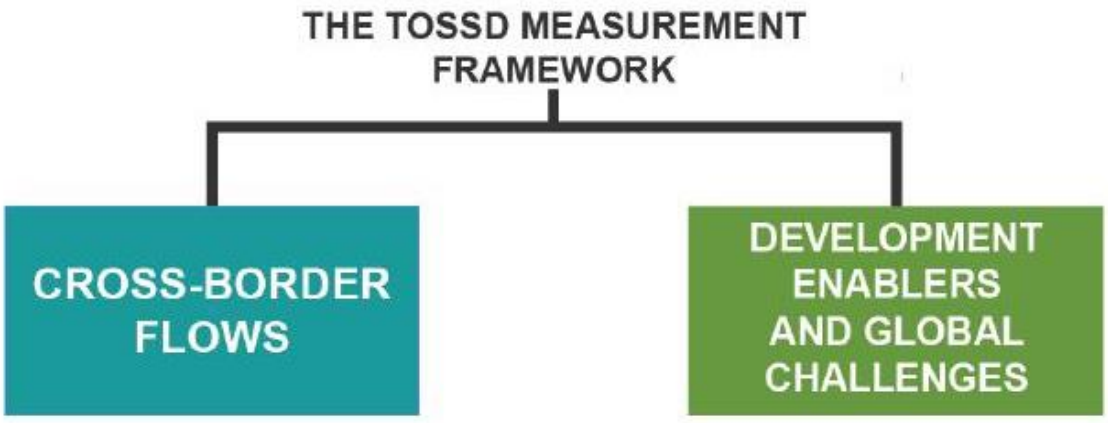
- **The mission team found no evidence of the tracking by Nigeria of financing agreements involving state-owned enterprises from provider countries.**

14. *See Chapter 2 for concrete eligibility criteria on sustainable development and TOSSD recipient countries.*

2.2. A two-pillar approach

15. *TOSSD is a two-pillar framework that tracks officially-supported i) cross-border resource flows to developing countries and ii) finance for development enablers and global challenges at regional and global levels [the Global Public Goods agenda], as illustrated in Figure 1.*

Figure 1. The two-pillar TOSSD statistical measurement framework



Interviews carried out in Nigeria allowed drawing the following conclusions:

- **There was wide support for the framework and the distinction between the two pillars was considered useful. There was also wide support for the necessity to collect information on pillar 2 along with cross-border flows.** However, to explain the framework, a reference to the fact that pillar 1 was country-focused and the second pillar was regionally- and globally-focused was necessary to help stakeholders understand the structure of the framework.
- **There was one proposal to change the terms used in the boxes in the Figure 1 above to make the framework clearer:** one pillar would clearly highlight "country cross-border flows" and the other "Regional and global development enablers and challenges".
- **One stakeholder proposed to have the framework as a 3-pillar framework with three geographic dimensions: Country, Regional and Global**. The pros and cons of this option were identified as follows:

Table 3. Pros and cons for a three-pillar framework

Pros for a three-pillar framework	Cons for a three-pillar framework
The 3 pillars may help the layman better understand the framework through a simple geographical structure: country, regional, and global.	Favouring a "geographic" approach may lead to watering down the current emphasis on "development enablers and global challenges".
The 3 pillars would help delineate the various pillars.	This would require a review of the current reporting instructions.
The 3 pillars may help in clearly categorising regional initiatives, which currently represent a challenge in terms of integration in pillar 1 or pillar 2.	

16. *Data generated through the TOSSD framework can also be used to compile aggregates on sustainable development finance from the providers' perspective (a specific methodology will be developed in the future for that purpose).*

Nigerian stakeholders perceived this question mainly as a political issue that should be discussed at appropriate levels.

2.3. Reporting principles

2.3.1. Statistical quality standards in the TOSSD system

17. *Data collected on TOSSD under these Reporting Instructions should comply with the United Nations Fundamental Principles of Official Statistics (FPOS)[54] which were adopted by the United Nations Statistical Commission (UNSC) in 1994 and by the United Nations General Assembly in 2014.*

The only institution capable of providing informed inputs to this paragraph was the National Bureau of Statistic, which indeed considered the UNFPOS as an appropriate reference for ensuring that the TOSSD measure complies with international statistical standards.

18. *Moreover, the TOSSD statistical framework is subject to the United Nations Statistics Quality Assurance Framework.[55] The TOSSD system is operated to ensure the quality of the statistical outputs (relevance, coherence, accuracy, reliability, timeliness and punctuality, interpretability and accessibility) and statistical processes (sound methods, cost efficiency and non-excessive burden on reporters)[56]. The governance of the TOSSD measure will ensure the quality of the institutional*

[54] See https://unstats.un.org/unsd/unsystem/Documents-March2017/UNSystem-2017-3-QAF.pdf
[55] Ibid.
[56] See definitions in Annex.

environment (objectivity, impartiality, transparency and credibility), essential to build trust which is the very foundation of a statistical system.

- **Questions related to the governance of TOSSD were perceived as mainly political and would need to be discussed at appropriate levels**, even though there was strong support in principle to have TOSSD politically hosted at the United Nations.
- **One stakeholder indicated that the African Union, with the support of UNDP, was supporting data collection on South-South and Triangular Co-operation information. Further study could be carried out in this direction** to see if the African Union could be one of the regional hubs for collecting TOSSD data.

2.3.2. Activity-level reporting

19. *All TOSSD resource flows are reportable at the activity level. The term "activity" covers various types of operations, ranging from budget support to project-type interventions, investments and technical co-operation activities. In certain cases some aggregation is permitted to limit the reporting burden and number of records.*
20. *All TOSSD data will be made publicly available, also at activity level. Any confidential information linked to TOSSD activities (e.g. company names) should be filtered out upstream by the data providers.*

Nigerian stakeholders unequivocally called for TOSSD data to be captured at activity level. However, there was a proposal by one actor to use the term "project" rather than "activity". The project/activity level is the relevant level of disaggregation to be useful for planning or coordination, higher levels are of little use.

Only one stakeholder quoted security-related projects as potential projects where information could not be disclosed.

Once established there will be a need to advertise the TOSSD database with developing countries. There was almost no knowledge of the existence of the OECD DAC CRS database by Nigerian stakeholders in Nigerian Ministries and particularly in those Ministries potentially most exposed to International Co-operation.

2.3.3. Point of measurement

21. *TOSSD resource flow data are reportable on a calendar year basis. Both commitment and disbursement data are collected. A commitment is a firm written obligation by the provider, backed by the appropriation or availability of the necessary funds, to provide specified resources under specified financial terms and conditions and for specified purposes for the benefit of the recipient. Commitments are considered to be made at the date the financial agreement is signed or the obligation is otherwise made known to the recipient. A disbursement is the placement of resources at the disposal of the recipient.*
22. *The main TOSSD measure is calculated on a gross disbursement basis. Gross figures reveal the full scope and nature of external resources provided for sustainable development. The net measure is also*

calculated, whenever possible, for transparency and analytical purposes, based on information reported on reflows (amounts received by the provider).

The definitions of "commitment" and "disbursement" were clear enough for those stakeholders involved in daily management of development finance flows.

TOSSD should be measured on a gross basis, but information on net flows should also be provided.

Nigeria uses both commitments and disbursements in analytical products (e.g. 2015 Development Cooperation report of Nigeria). Nigeria reports its data on a calendar year basis, which also corresponds to the official fiscal year.

2.3.4. Currency

23. *TOSSD data are reported in the currency in which the transaction takes place. However, for consolidated data presentations and dissemination, the reference currency is the United States dollar (USD). Data reported in currencies other than USD will be converted to USD using annual average exchange rates.*[57]

Nigerian stakeholders indicated that the US dollar could be used as the reference currency for TOSSD.

2.4. Main statistical concepts

2.4.1. Provider and recipient

24. *TOSSD data are collected mainly from provider countries and institutions. These data are complemented by data from recipient countries, reported on a voluntary basis, when possible and in line with their capacities.*[58]

Nigerian stakeholders confirmed that TOSSD data should be collected from provider countries, but with some partner country involvement to ensure ownership. While collecting TOSSD data from all developing countries was perceived as unrealistic in the short term, data could be collected for a limited number of partner countries willing to do so. Alternatively, a sample of the TOSSD data could be checked each year by partner countries to understand data discrepancies and improve the framework. It was perceived as important that partner countries be involved one way or another, for transparency, consistency and to ensure appropriate checks and balances against what providers are reporting.

Nigerian stakeholders involved in data collection on Development Finance (mainly the Ministry of Budget and National Planning for grants and the Ministry of Finance for other instruments - including relevant government agencies reporting to this Ministry) indicated that, technically, Nigeria could potentially report on TOSSD data as a recipient, based on the following pre-conditions:

[57] See IMF International Financial Statistics at http://data.imf.org/?sk=4C514D48-B6BA-49ED-8AB9-52B0C1A0179B .)
[58] Provider countries and institutions should provide technical capacity building for developing countries willing to set up their own systems to report and analyse TOSSD data.

- There should be a clear **political commitment** at Ministerial level to do so.
- Additional **capacity building** would be required as collecting and collating TOSSD information would be a challenge in the current context of Nigeria with data being spread across several entities, including the Ministry of Budget and Planning (grants), Ministry of Finance and several government agencies (e.g. SEC, DMO) reporting to this Ministry (for debt and other instruments).
- Particularly **the following fields** in the reporting format would require particular capacity building or setting up of specific mechanisms / procedures: "type of resource flow", the "SDG focus" of activities and information on "amounts mobilised".
- The mission observed that while the local Aid Management System (called DAD Nigeria - Development Assistance Database Nigeria, managed by the Ministry of Budget and National Planning) contained most of the fields in the reporting format, some of the fields did not appear. These fields are: *the "TOSSD ID Number"* (which is normal as it is by definition TOSSD-specific), "*Type of resource flow"* and *"Financial instrument"*[59], "*Modality"*and "*SDG focus"*. It is worth noting that the Ministry of Finance indicated that Nigeria is currently in the process of collecting information on the SDG focus of projects funded by domestic resources and the Ministry of Budget and National Planning is considering updating the DAD with a module that can track activities against the SDG framework. In addition, they could provide information on "*Leveraging mechanism"*, *"Amount mobilised"*, *"Origin of the funds mobilised"* and *"Maturity"* (For loans only – which is normal as the Ministry of Budget and National Planning only manages grants).

25. ***Bilateral providers*** *are countries and territories that have a development co-operation policy and undertake activities in support of sustainable development in third countries.*

26. ***Multilateral providers*** *are international agencies, institutions, organisations or funds whose members are governments and who are represented at the highest decision-taking level in the institution by persons acting in an official capacity and not as individuals. Multilateral institutions include i) United Nations agencies, programmes, funds and commissions; ii) the International Monetary Fund; iii) the World Trade Organisation; iv) the World Bank Group; v) regional development banks[60]; vi) the European Union institutions; and vii) other multilateral funds, partnerships, initiatives and financing facilities.*

27. *In order to track multilateral activities, a list of multilateral institutions from which outflow data may be collected needs to be established. The objective of establishing such a list is twofold: on one hand it serves to operationalise the TOSSD framework by establishing a list of multilateral reporters; on the other hand, especially for the global public goods pillar, it serves to identify TOSSD-eligible multilateral organisations, that might not conduct activities in TOSSD-eligible countries but that*

[59] As regards *"Financial instrument*", given that the Ministry of Budget and National Planning only manages the grants while loans and other instruments are managed in the Ministry of Finance, Nigeria did not feel the need to include this information. However, the Ministry of Finance could provide this information for other types of financial instruments.

[60] Examples of regional development banks include the African Development Bank, the Asian Development Bank, the Inter-American Development Bank, the Asian Infrastructure Investment Bank, the Islamic Development Bank and the European Bank for Reconstruction and Development.

contribute to promote enabling conditions for sustainable development and to address global challenges. (See Annex A)

28. ***TOSSD recipients*** *are defined in the list of eligible recipient countries and territories (cross-border resource flows pillar, see Chapter 2) but also include international institutions (see Chapter 3, global public goods pillar).*

- **Stakeholders that were interviewed agreed with the proposed definitions and had no specific comments.**

2.4.2. Channel of delivery

29. *The channel of delivery is the entity that has implementing responsibility over the activity and is normally linked to the provider agency by a contract or other binding agreement, and is directly accountable to it. It is a key element of the TOSSD framework since it helps to identify the institution responsible for the execution of the activity, which is essential in order to track flows and improve accountability in both provider and partner countries.*

30. *Where several levels of implementation are involved (e.g. when the provider agency hires a national implementer which in turn may hire a local implementer), report the first level of implementation as the channel of delivery. Where activities have several implementers, the principal implementer should be reported (e.g. the entity receiving the most funding). In the case of loans, report the borrower (i.e. the first entity outside the provider country that receives the funds.*

31. *The channel of delivery classification includes six main categories as follows:*

Public sector institutions *include central, state or local government departments (e.g. municipalities) and public corporations in provider or recipient countries.*

Non-governmental organisations *(NGOs) and civil society.*

Public-private partnerships (PPPs) *and networks are collaborative arrangements between private actors and bilateral/multilateral agencies or governments to address specified developmental issues.*

Multilateral organisations *are international institutions with governmental membership.*

Universities, colleges or other teaching institutions*, including research institutes or think-thanks.*

Private sector institutions *include all "for-profit" institutions, consultants and consultancy firms that do not meet the definition of a public sector institution. Sub-categories further distinguish between private sector in provider country, private sector in recipient country and private sector in third country (developing country, high income/OECD country).*

- **No objection was received on the definition of the channel of delivery above.**
- **The six categories of channels of delivery seemed appropriate and useful for Nigeria.** There is a list of "implementer types" in the local Aid Management System (DAD Nigeria) that tracks the channels of delivery along the following categories: Civil Society Organization; Government of Nigeria; International NGO; Local NGO; Bilateral; Multilateral; Private Sector; UN Agency; unspecified. The categories proposed in the TOSSD reporting instructions were therefore considered

as appropriate and useful for analysis, as they were very much in line with those in DAD Nigeria.

- **Identifying the institution responsible for the execution of the activity is essential in order to track flows and improve accountability in both provider and recipient countries.** The names of the various institutions (e.g. Nigeria State Ministry of Trade and Investment, Action Aid Nigeria, UNDP, etc.) that implement a given project are also tracked in DAD and this appeared as absolutely critical information for transparency, accountability and in particular to analyse information by institution (e.g. how much money is an organisation receiving as an implementer).

2.4.3. Financial instruments

32. *TOSSD resource flows are provided through numerous financial instruments. These are categorised as grants, debt instruments, mezzanine finance instruments, and equities and shares in collective investment vehicles. Included are also instruments that generate contingent liabilities but not necessarily a flow from the provider to the recipient (e.g. guarantees). [Islamic finance instruments are separately identified.]*

33. *The main categories of financial instruments are defined as follows.*

Grants

34. *Grants are transfers in cash or in kind for which no legal debt is incurred by the recipient.*

Debt instruments

35. *Debt instruments require the payment of principal and/or interest at some point(s) in the future. Debt instruments can take the form of loans and debt securities.*

Loans

36. *Loans are transfers in cash or in kind for which the recipient incurs legal debt (and the resulting claim is not intended to be traded). This includes loans repayable in the borrower's currency whether the lender intends to repatriate the repayments or to use them in the borrowing country.*

Reimbursable grants

37. *Reimbursable grants consist of contributions provided to a recipient institution for investment purposes, with the expectation of long-term reflows at conditions specified in the financing agreement. The provider assumes the risk of total or partial failure of the investment; it can also decide if and when to reclaim its investment.*

Debt securities

38. *Bonds are fixed-interest debt instruments, issued by governments, public utilities, banks or companies, tradable in financial markets. The issuer of a coupon bond pledges to pay the par value of the bond to*

the bondholder on a fixed date (maturity date) as well as specified interest over the life of the bond. Alternatively, bonds can be issued at a price lower than their par value in lieu of the periodic interest, with the full par value being paid to the bondholder on maturity (discount bonds). Asset-backed securities are securities whose value and income payments are derived from and backed by a specific pool of underlying assets. Asset-backed securities also cover the financial characteristics of Islamic finance, especially in the form of Sukuks.

Mezzanine finance instruments

39. *Mezzanine finance, also called hybrid finance, refers to instruments relating to the layer of financing between an entity's senior debt and equity, with features of both debt and equity. Providers of mezzanine finance have claims that are subordinated to senior lenders and possess priority over equity investors. Consequently, mezzanine investors normally expect returns that are higher than traditional bank lending rates and lower than the returns required by most equity investors.*

40. *A subordinated (or junior) loan, in the event of default, will only be repaid after all senior obligations have been satisfied. Preferred equity, in the event of default, will be repaid after all senior obligations and subordinated loans have been satisfied; and will be paid before other equity holders.*

Equity and shares in collective investment vehicles

41. *Common equity is a share in the ownership of a corporation that gives the owner a claim on the residual value of the corporation after creditors' claims have been met.*

42. *Shares in collective investment vehicles refer to collective undertakings through which investors pool funds for investment in financial or nonfinancial assets or both. These vehicles issue shares (if a corporate structure is used) or units (if a trust structure is used).*

Guarantees and other unfunded contingent liabilities

43. *Guarantees refer to risk-sharing agreements under which the guarantor agrees to pay part or the entire amount due on a loan, equity or other instrument to the lender/investor in the event of non-payment by the borrower or loss of value in case of investment. Other unfunded contingent liabilities include insurances and other instruments that do not constitute a flow.*

The definitions were agreed upon. The definitions above were reviewed with both the Ministry of Finance and the Ministry of Budget and National Planning (agencies most exposed to the collection of information on external resources provided by Development Partners) and they agreed with the definitions in accordance with their respective mandates.

Islamic finance should be tracked under TOSSD and a specific study should be done to see how it can easily be identified concretely in the future TOSSD database. Preliminary options included to have Islamic finance instruments separately identified in the list of financial instruments, through a specific field with a drop down list that would help identify the activity as a sharia compliant activity, or using a flag system. For example, while the Sukuk was considered as new modality, it was seen as growing in importance and should therefore be tracked.

2.4.4. Sector codes and classifications

The sector classification used in the DAD Nigeria is a customised one based on various classifications, including some of the development partners' classifications. Preliminary responses seem to indicate that the OECD DAC Classification could be used for TOSSD.

2.4.5. Types of aid

Despite specific requests, it was not possible for the mission to identify whether the Nigerian government was using a specific taxonomy of type of aid.

3. TOSSD pillar 1: cross-border resource flows in support of sustainable development

3.1. Scope of cross-border resource flows pillar

3.1.1. Categories of resource flows covered

44. *The cross-border resource flows pillar covers resources extended to TOSSD-eligible recipient countries in support of sustainable development by bilateral and multilateral providers (Figure 2). The major breakdown is between grants and in-kind contributions on the one hand, and financial transactions on the other hand. No distinction is made between concessional and non-concessional transactions.*[61] *Resources mobilised from the private sector by official interventions are also included. However, they are presented under a separate heading as the funds do not necessarily originate from the provider country and may even be domestic i.e. originate from the recipient country. [Officially-supported export credits are [excluded] [generally excluded] from TOSSD given that these operations are not generally designed with sustainable development objectives.]*

During the in-country visit, the mission team investigated whether some of the following costs / activities should be included in TOSSD, in full or in part, and under pillar 1 or 2:

- **Administrative costs of development co-operation offices based in Nigeria should not be included in pillar 1 mainly because they cannot be checked by the recipient country and are considered as distorting the data on development finance received. Their inclusion in pillar 2 remains open for discussion.** With regard to administrative costs of offices in Nigeria, Nigerian stakeholders raised the concerns that these costs cannot be checked by the country, as they do not go through government systems. In addition, it is unclear the extent to which these high costs really benefit Nigeria or the provider country. Another actor argued that these costs could also fall under pillar 2 given that they are rather administrative costs borne by the donor.
- **Non-monetary transactions should be included but there were concerns about the usefulness and effectiveness of technical assistance.** Nigerian stakeholders felt that non-monetary transactions (e.g. technical assistance and in-kind contributions, such as food aid) should be counted in pillar 1. It was felt however, that technical assistance by development partners did not benefit sufficiently Nigeria because technical assistance projects mainly used expensive experts from donor countries.
- **Development-oriented social and cultural programmes (e.g. support for artistic or sports events, musical concerts, etc.) could be included in full.** Many stakeholders recognised the importance of development-oriented social and cultural programmes for sustainable development (for example, sports is mentioned in para

[61] Different definitions of concessionality are applied by different providers and developing countries depending on the context.

37 of Agenda 2030) and suggested that those could be counted in pillar 1. The overall trend was rather to count those costs in full rather than only the part that strengthened local capacities, even though a deeper analysis would be required to identify the implications of such inclusion. With regards to funding of providers' cultural centres in Nigeria, the position was even less clear-cut and these funds could be counted only if the cultural centre was clearly designed for cultural exchanges rather than a mere cultural centre of the provider country.

- **Research activities on development, whether in the provider country or elsewhere should be included in TOSSD but requires further analysis to know whether in pillar 1 or 2.** Further analysis is required to identify the various cases (particularly about the location of the research centre and its focus on developing countries). While some actors considered these costs a cross-border flow when the research centre is in the recipient country, others argued that research could be based in a country (representing a cross-border flow to the country to be included in pillar 1) and still have a regional or global impact (so should actually be in pillar 2).

- **Scholarships could be included in TOSSD, but imputed student costs should be excluded.** Scholarships could be considered as a cross-border if there is confirmation that the student comes back (according to the Ministry of Education, a very large majority of them come back). If not, they could be considered under pillar 2 as a global contribution. Concerns were raised that in some cases scholarships are difficult to track as development partners can talk directly to the regional states to set up scholarship agreements. Most stakeholders interviewed agreed that imputed student costs should not be included in TOSSD given that these should be borne by the development partner as part of their commitment to development and also because part of the costs for studying abroad also fall back on the families of developing countries. In addition, some of the students stay in the provider country and contribute to their economy.

- **At the technical level, some Nigerian stakeholders supported the idea that in-donor refugee costs could be included in TOSSD**. Stakeholders highlighted that Nigeria has a national program for refugees, which provides camps for Internally Displaced Persons (IDPs) and for refugees from Cameroon due to tensions between various communities in this country (English vs French communities). As such, these costs could be included in TOSSD, in pillar 1 or 2.

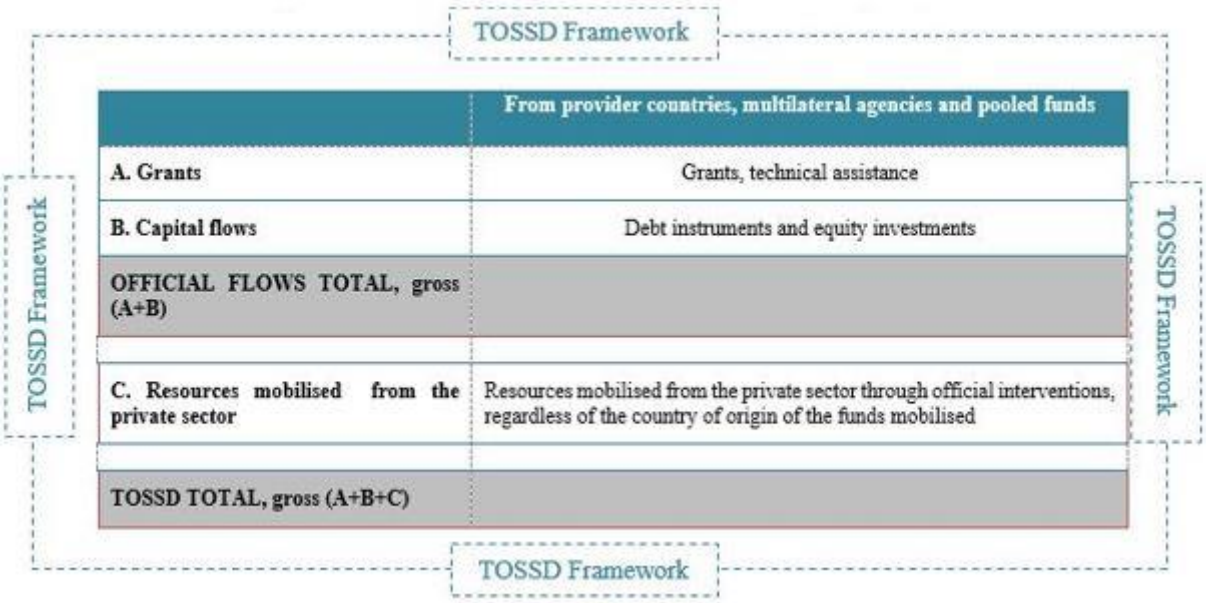
- **Terrorism is a fundamental global challenge so counter-terrorism activities should be included in TOSSD. However, from an operational point of view, counting counter-terrorism activities in TOSSD is a challenge.** Nigerian stakeholders cautioned that some dictatorships call their own people terrorists while these people simply ask for their freedom.

- **Debt relief: overall, Nigerian stakeholders rather favoured the inclusion of debt relief in the TOSSD framework, despite some reluctance.** The majority of Nigerian stakeholders indicated that debt relief should be included. Even if it has somewhat an indirect effect on SDG implementation, debt relief can be considered as a developmental cross-border flow because it represents savings that can be channelled to development activities in the country. For example, the money saved through debt relief during the HIPC initiative in the years 2000 was directly used

to fund MDG projects. In recent years (2016-2017), there has not been any debt relief operations, so it is perceived that there is no longer funding for the implementation of the SDGs (SDG office). One actor argued that debt relief should not be counted, because it does not represent actual additional resources for the country.

- **Private finance mobilised: the Nigerian study clearly confirmed that resources mobilised should be included in the TOSSD framework** to respond to the Addis Ababa Action Agenda. There was strong recognition by all stakeholders that public money only will not allow achieving the SDGs.
- **Export credits: According to the Nigerian Export and Import Bank (Nexim), export credits do contribute to development and could therefore somehow be included in TOSSD.** Officially supported export credits in Nexim are supported by various agencies, mainly the African Development Bank (AfDB) and the African Export and Import Bank (Afrexim). However, the actual methodology to identify which export credits should be included appeared challenging at first sight.
- **The inclusion of the level of concessionality of the various instruments in TOSSD would be desirable,** for Nigeria to know which types of resources are actually used in the country (grants, concessional loans, non-concessional loans). This could help better understand the underlying factors of debt distress.
- **Could TOSSD help in supporting the fight against illicit financial flows?** Many stakeholders highlighted that illicit financial flows are an issue in Nigeria, even though it was not clear how TOSSD could help in providing more transparency in this area.

Figure 2. Overview of TOSSD cross-border resource flows pillar

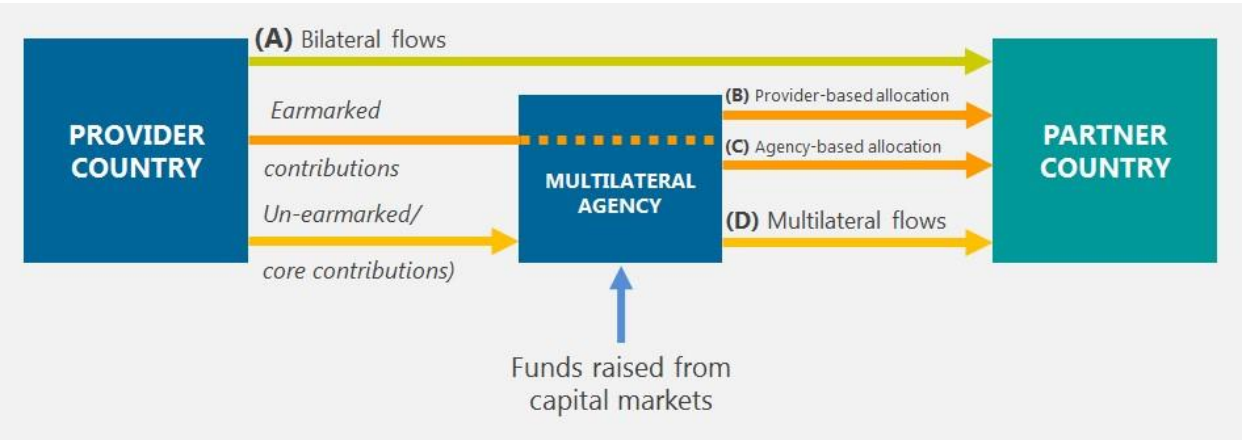


	From provider countries, multilateral agencies and pooled funds
A. Grants	Grants, technical assistance
B. Capital flows	Debt instruments and equity investments
OFFICIAL FLOWS TOTAL, gross (A+B)	
C. Resources mobilised from the private sector	Resources mobilised from the private sector through official interventions, regardless of the country of origin of the funds mobilised
TOSSD TOTAL, gross (A+B+C)	

45. *In the TOSSD system, bilateral providers report activities they undertake directly with a recipient country or that they fund through earmarked contributions to multilateral organisations for specific, usually project-type, interventions (A + B in Figure 3).*

Figure 3. Reporting on TOSSD by provider

Provider countries report on A and B. Multilateral providers report on C and D.



46. *In the TOSSD system, multilateral providers report on activities that they undertake under their own responsibility (decisions on resource allocations to specific purposes are made by the institutions themselves) (C + D in Figure 3). The original source of funds can be official providers (through core*

contributions or pooled funds[62]) or the private sector (through funds raised in the international capital markets or private charitable contributions to multilateral organisations). In the case of funds for which a multilateral institution only provides Trustee services, the organisations implementing the activities, and not the Trustee institution, should report on TOSSD.[63]

UNDP could not see any difficulty in reporting on activities B, C and D, as displayed in Figure 3, as the organisation already has the information available and argued that it would probably be the same for most multilateral providers.

47. *In the case of trust funds managed by several multilateral organisations, it should be considered, on a case-by-case basis, which institution is better placed to report on TOSSD outflows, usually the lead institution.*

In the case of the Nigerian Technical Cooperation Fund (NTCF), co-managed by the DTCA and the AfDB, both institutions could report on the outflows; however, the AfDB reports are the primary data source. Nigeria set up in 1976 the Nigerian Trust Fund (NTF) worth USD 150 million at the AfDB. The objective of the NTF is "to assist the development efforts of the Bank's low-income regional member countries whose economic and social conditions and prospects require concessional financing".[64] In 2004, it was agreed to transfer USD 25 million over 10 years from the NTF to the Nigerian Technical Co-operation Fund (NTCF).

3.1.2. Maturity of transactions covered

48. *For capital flows, the scope of the TOSSD cross-border resource flows pillar is generally limited to long-term operations (i.e. with a maturity exceeding one year), in line with balance of payments statistics and/or systems of national accounts.*

49. *Data will also be collected on short-term financial transactions by multilateral development banks to support sustainable development in TOSSD recipient countries. [Placeholder for a sentence on collecting data on short-term finance from all development finance institutions.] To avoid a proliferation of records, these data should be reported on at aggregate level (by recipient country). In TOSSD data presentations, short-term and long-term finance will be presented separately.*

Short-term finance: There was strong agreement that short-term financial transactions (including short-term trade finance, but not exclusively) should be included in TOSSD.

The main arguments in favour of including short-term finance were:

- *Short-term finance is considered as a source of development finance.* For example, stakeholders in Nigeria highlighted that financial assistance through short-term

[62] When funds are pooled they lose their identity and become an integral part of the recipient institution's financial assets.
[63] Such funds are also referred to as Financial Intermediary Funds. An example of these could be the Global Environment Facility (GEF) for which the World Bank acts as a trustee but decisions on the allocation of the funds are made by the GEF itself.
[64] https://www.afdb.org/en/about-us/corporate-information/nigeria-trust-fund-ntf/

finance is crucial for farmers. In particular, short-term finance helps to support the buying of products to avoid post-harvest losses or to support financial institutions that themselves support farmers (e.g. Bank of Agriculture, Nigerian Agriculture Insurance Cooperation). Short-term finance is considered as an integral part of development projects, an "engine for development" that contributes to sustainable development and, even if they are not long-term, represent important stepping stones on the road to sustainable development. The mission team raised the issue that there was a risk that including short term finance in TOSSD would potentially inflate providers' figures of support to sustainable development, but Nigerian stakeholders unreservedly deemed that the importance of short-term finance for development projects was such that it was still fine to record it in TOSSD.

- *Including short-term finance would shed light on what represents one of the major activities of Islamic finance institutions (e.g. Islamic Trade Finance Corporation of the Islamic Development Bank Group).* Nigeria highlighted that short-term finance does not only include trade finance, all forms of short-term finance are valuable for Nigeria's development.

3.2. Specific eligibility criteria

3.2.1. Eligibility criteria regarding sustainable development

50. *In the context of TOSSD, an activity is deemed to support sustainable development if it directly contributes to at least one of the SDG targets as identified in the official list[65] of SDG targets developed and maintained by the United Nations Statistical Commission (UN StatCom).*

51. *There may be cases where reporters cannot find a direct link with one of the SDG targets. This is due to the fact that SDG targets represent a global ambition and may therefore not encapsulate all dimensions of a given developmental issue in their final agreed wording.*

52. *If a reporter cannot find a direct link between one of its activities providing a critical contribution to sustainable development and an SDG target, the reporter will still be able to report it, linking it to a goal [and providing an appropriate justification in the relevant field of the TOSSD activity-level reporting form.[66]]*

The large majority of Nigerian authorities supported the idea that TOSSD should be linked to SDGs at the level of targets. They agreed that a justification should be provided for inclusion of an activity in TOSSD in case no target is found to link this activity to an SDG targets. Only a few actors mentioned linking to activities to the Goals mainly because their Ministries were largely cross-cutting to the SDGs (e.g. Ministry of Environment). It is worth noting that Nigeria has adjusted the SDG indicators to fit its national context when targets in the global framework did not help to track some of the key Nigerian development objectives.

Including in TOSSD only "sustainable" development activities, rather than all development activities more broadly, would be a challenge from the perspective of Nigerian

[65] https://unstats.un.org/sdgs/indicators/indicators-list/

[66] In addition, the first TOSSD data collection exercises to be carried out starting 2019 will help provide further guidance and criteria to improve TOSSD eligibility criteria over time.

stakeholders. The mission team addressed in several meetings the question of how to possibly distinguish "sustainable development" activities from those only supporting "development" (or the economic and social and welfare of developing countries as defined in traditional aid), as well as the question of whether TOSSD should only record the activities if they are truly sustainable (e.g. support to a coal fired-power plant would be excluded). None of the actors encountered during the in-country mission provided a definite answer as to how to draw a line between the two dimensions: Nigerian authorities explained that Nigeria does not have a strict delineation between "development" activities from "sustainable development" activities at this stage. Almost all actors responded that if they had to make a bold choice, they would have to keep "sustainable development" as a medium-term ambition rather than a strict eligibility criterion for TOSSD. In a country where more than 95 % of exports come from oil revenue, the debate was considered as a very relevant one. In the meantime, mitigation measures are implemented to support sustainable development, as highlighted in the main Government development plan, the ERGP (Economic Recovery and Growth Plan). None of the Nigerian stakeholders met during the mission could provide examples of activities supported by provider countries that would not be considered as sustainable. Authorities also could not provide examples of activities supporting one goal or target, but affecting negatively another goal.

3.2.2. TOSSD-eligible countries

53. *To count as TOSSD, an activity should involve a cross-border resource flow to a country on the List of TOSSD recipient countries. For any reporting year, this list includes:*

i. *All countries and territories that are present on the "DAC List of ODA recipients"* [67].

ii. *Other countries and territories that have activated the TOSSD opt-in procedure.*

54. *Any country or territory can activate the opt-in procedure at any point in time. The procedure is voluntary but needs to be motivated through the specific economic, social or environmental context that the country faces. Traditional donors are expected to not use the TOSSD opt-in procedure.*

55. *The opt-in procedure is described in detail in Annex B.*

- **Nigerian stakeholders agreed with the approach for determining TOSSD-eligible countries and with the opt-in procedure in Annex B.**
- **At the technical level, there was support for the idea that even "traditional" provider countries should be able to be TOSSD-eligible in case of major natural disasters or faced with exceptional universal challenges (e.g. those identified in pillar 2).**

3.3. Specific methods

3.3.1. Measurement of technical co-operation

56. *The implementation of technical co-operation activities may involve hiring experts or consultants in the international markets or deploying public officials of provider countries. In the first case TOSSD records the costs incurred by the provider because those costs are already internationally comparable*

[67] See http://www.oecd.org/dac/stats/daclist.htm.

in monetary terms; in the second case a specific methodology is used to estimate the costs in an internationally comparable manner. [Placeholder for spelling out the specific methodology.]

Despite a specific request (See Annex G), the government of Nigeria could not provide data necessary to develop a real case scenario comparing the two methodologies envisaged by the Task Force (Purchasing Power Parity and standard UN salary table).

Experts contracted in the international market

57. *If experts are hired in the international market, the price of the contract will be recorded in TOSSD, regardless of the country of residence of the expert.*

58. *For locally-hired experts[68], technical co-operation is measured applying a specific methodology by which the costs can be estimated in an internationally comparable manner. [Placeholder for spelling out the specific methodology.]*

The specific context of Nigerian co-operation extended to other countries could not allow advancing the issue of locally-hired experts.

The Directorate of Technical Aid Corps (DTAC) does not recruit local experts.

The Directorate of Technical Cooperation in Africa (DTCA) recruits national and international experts in the context of the Nigerian Technical Cooperation Fund (NTCF) (see point 47) and through national budgetary allocations.

Contracts for experts recruited under the NTCF, including salaries of locally-hired experts, are made in dollars as the fund is entirely managed in USD. However, it is still important to indicate their contribution should be measured in other terms than in financial terms. For locally-hired experts, Nigerian stakeholders do not have a specific methodology and analysis is done on an ad-hoc basis to determine salary levels.

With regard to projects funded through national budget allocations, the DTCA funds projects which are submitted by consultants; these include the costs of local experts (e.g. French interpreters). It also happens that local staff are recruited, but the determination of salary levels is based on experience and local knowledge of the country of intervention. There is no specific methodology for measuring the salary of local experts in a comparable manner.

There was interest at the technical level about Nigeria reporting its co-operation internationally in order to valorise Nigeria's contribution to development. As a provider, in principle Nigeria could be reporting on TOSSD at activity level along the TOSSD reporting format and on activities A and B in Figure 3, even though this is dependent, as for TOSSD reporting as a recipient, on:

- Political support in this direction.
- Further capacity building, including for collecting and collating information on all of Nigeria's support to TOSSD recipient countries from DTAC, DTCA and other line ministries.

[68] Experts hired in TOSSD recipient countries receive a remuneration which is equivalent to national salary levels. An indication of local hiring could be remuneration in national currency or using the procedures of the partner country.

3.3.2. Measurement of resources mobilised from the private sector (placeholder)

59. *Reporting on resources mobilised from the private sector is subject to specific rules regarding causality and methods of pro-rated attribution in order to avoid artificial inflation of the volume of TOSSD flows and double-counting of these resources at the international level in cases where more than one official provider is involved in a project mobilising private finance.*

Overall the concept of private finance mobilised seemed a very new concept for stakeholders in Nigeria and the mission found no evidence of data being collected on private finance amounts mobilised by official interventions. The mission team had to explain the concept in almost all meetings in order for interviewees to provide their views on this subject.

It seemed important to Nigerian stakeholders to reflect the contribution of the Nigerian Government in mobilising private finance, based on the level of its funding in a given financial package.

Table 4. OECD DAC simplified categorisation of financial instruments

Broad category/Sub-category label	
GRANTS	Standard grant
	Interest subsidy
	Capital subscription on deposit basis
	Capital subscription on encashment basis
DEBT INSTRUMENTS	Standard loan
	Reimbursable grans
	Bonds
	Asset-backed securities
	Other debt securities
MESSANINE FINANCE INSTRUMENTS	Subordinated loan
	Preferred equity
	Other hybrid instruments
EQUITY AND SHARED IN COLLECTIVE INVESTMENT VEHICLES	Common Equity
	Shares in collective investment vehicles (CIVs)
	Reinvested earnings
GUARENTEES AND OTHER UNFUNDED CONTINGENT LIABILITIES	Guarantees/insurance
DEBT RELIEF	Debt forgiveness, conversion and rescheduling

4. TOSSD pillar 2: Global Public Goods

60. *In view of the holistic nature of TOSSD, the first discussions on the framework highlighted the possibility of taking into account contributions made not to a country, but resources invested at a regional or global level to contribute to sustainable development.*

Nigerian stakeholders agreed that the following building blocks would be important to include in pillar 2: peace and security, climate change, environmental sustainability, access to technology and trade. Many of the areas in pillar 2 are interlinked and can have spill-over effects on the others. For example, the shrinking Chad Lake or the expansion of the Sahara from the North to the South can lead to forced migration, famine and instability in the region.

Nigerian actors suggested the following additional areas to be covered under pillar 2: gender equality, poverty, warning systems for armyworms, communicable diseases (e.g. Lassa fever), **insurgencies, illicit financial flows, vulnerable people** (blind people or people with disabilities).

While the analysis of pillar 2 was not among the main objectives of the mission, which was focusing on pillar 1, the specific context of Nigeria, which is affected by Boko Haram activities (See Box 1 below), shed specific light on the analysis of the peace and security dimension of pillar 2.

Box 1. AU troops intervention to fight Boko Haram militants in the northeast of Nigeria

The African Union (AU) has a standing Peace and Security Council (PSC) for the prevention, management and resolution of conflicts. It is a key element of the African Peace and Security Architecture (APSA), which can be considered as the umbrella term for the main AU mechanisms for promoting peace, security and stability in Africa.

The jihadist militant organisation Boko Haram based in the northeast of Nigeria, widely known for the kidnappings of 276 schoolgirls in 2014, displaced more than 2.3 million people from their homes and has killed tens of thousands[69]. The group has the objective to establish an "Islamic State" in Africa[70]. According to the Global Terrorism Index, Nigeria ranked the 3rd country most impacted by terrorism in 2016[71]. Boko Haram is not only active in Nigeria, its insurgency is also affecting Chad, Niger and northern Cameroon in the Lake Chad region.

In 2015, the AU set up a backed-up task force of 7 500 troops to fight Boko Haram militants[72]. The four countries directly affected by Boko Haram as well as neighbouring Benin, agreed to boost co-operation to fight Boko Haram in form of a Multinational Joint Task Force (MNJTF)[73]. In addition, the AU has created the African Police Cooperation Mechanism and the Advisory Team to combat Boko Haram and other terrorist organisations on the continent[74].

Peacekeeping missions, even if country specific, were perceived more as a pillar 2 activity. Overall, there were more actors favouring the idea that official peacekeeping missions (AU, UN) should be counted in pillar 2 even if they are country-specific. The arguments in favour of this position were that:

- Funding for these missions comes from international sources.
- Troops come from regional or international sources.
- The motivation of the intervention is often to avoid the spread of violence within the borders, but also to other countries in the region.
- The impact is regional: operations in a given country also provide indirect stability to neighbouring countries.
- Some of the reasons for having to intervene are the consequences of the global challenges in pillar 2: Nigeria peace and security is threatened by climate change. The Lake Chad is shrinking due to climate change, which causes forced migration to greener areas, creating tensions with resident communities in the north of Nigeria. Displaced people find themselves unemployed and away from their homes

[69] Reuters (2018): *Boko Haram displaced barter to survive*, http://www.reuters.com/article/us-nigeria-security-barter/boko-haram-displaced-barter-to-survive-idUSKBN1ER17E
[70] DW (2015): *African Union backs plans for 7,500 troops to fight Boko Haram*, http://www.dw.com/en/african-union-backs-plans-for-7500-troops-to-fight-boko-haram/a-18225324
[71] Global Terrorism Index (2017): http://globalterrorismindex.org/
[72] BBC. (2015): *Boko Haram crisis: African Union backs regional force of 7,500 troops*. http://www.bbc.com/news/world-africa-31057147
[73] DW (2015): *African Union backs plans for 7,500 troops to fight Boko Haram*, http://www.dw.com/en/african-union-backs-plans-for 7500-troops-to-fight-boko-haram/a-18225324
[74] African Union (2017): Message of the AU Commission on the occasion of the World Refugee Day https://au.int/en/pressreleases/20170620/message-au-commission-occasion-world-refugee-day

representing easy targets for extremist groups or finding themselves in a situation to be more easily influenced by extremists.

Nigerian stakeholders also suggested involving the Ministry of Defence to discuss how peace and security-related activities can be included in TOSSD. One stakeholder argued that UN and AU peacekeeping missions could also be a pillar 1, on the basis that peacekeeping missions are usually country-based operations.

Among the stakeholders met during the missions, the following regional or global organisations were perceived as providing direct or indirect support to the development of Nigeria to be considered when studying pillar 2:

- AFC: African Finance Corporation[75]
- AfDB : African Development Bank
- Afrexim Bank: African Export-Import Bank[76]
- African Union (AU)[77], in particular for international workshops, participation for COOP meetings
- Afristat: L'Observatoire Économique et Statistique d'Afrique Subsaharienne[78]
- ECOWAS: Economic Community of West African States[79]in particular for capacity building, policy formulation, monitoring, migration, travel support, data collection, agriculture surveys
- GCF: Green Climate Fund[80]
- ISESCO: Islamic Educational, Scientific and Cultural Organisation[81] under the Organisation for Islamic Corporation (OIC), in particular for the provision of over 100 scholarships and a grant system to benefit research centres
- NIMET: Nigeria Meteorological Agency[82]
- SADC: Southern African Development Community[83]
- UNEP: United Nations Environment Programme[84]
- UNDP: United Nations Development Programme[85]
- UNFCCC: United Nations Framework Convention on Climate Change[86] in particular to support Nigeria's participation at regional meetings, capacity workshops
- World Bank, in particular for technical and financial support.

[75] http://www.africafc.org/
[76] https://afreximbank.com/
[77] https://au.int/
[78] http://www.afristat.org/
[79] http://www.ecowas.int/
[80] https://www.greenclimate.fund/home
[81] https://www.isesco.org.ma/
[82] http://www.nimet.gov.ng/
[83] http://www.sadc.int/
[84] http://web.unep.org/about/
[85] http://www.undp.org/
[86] https://unfccc.int/

5. Reporting format and detailed instructions

5.1. Reporting cycle and data collection (placeholder)

Taking into account data collection constraints, TOSSD data would be useful if they were provided between January and June. This would potentially help budget preparations. Some stakeholders indicated "January-February" or "the 1st Quarter" of Y+1 on data for year Y.

In parallel of developing TOSSD, a strategy should be developed to ensure that TOSSD data are actually used by governments: How to ensure that governments will be using the TOSSD information? Some stakeholders perceived that governance & accountability remain important issues to address in Nigeria and that there is reluctance by many parties to make transparent how much money flows into the country. Private sector contributions are also not known to the public. Ideally, there should be active outreach activities towards developing countries so that they use TOSSD data when they are published.

5.2. Reporting format and overview of items covered

61. *Data on TOSSD resource flows including private finance mobilised through official interventions) are reported using a single file format. For transparency purposes, data are reportable at the activity level, although not all data fields of the TOSSD reporting format are necessarily filled for all types of financial instruments. Thus, a certain level of aggregation in the information provided is possible. Reporting on TOSSD is done electronically, either using a spreadsheet where each column would correspond to one data field and each row to one activity, or a machine-readable format. [Placeholder for further clarification of the reporting format.]*

62. *The TOSSD Reporting Form (see Figure 4 below) builds on existing requirements used in the DAC-CRS statistical system[87] and comprises three sections:*

Section A identifies the activity: identification numbers to link different components (a loan, a guarantee, an equity stake) of an investment activity or project together, thereby facilitating database management and the tracking of project implementation over time (commitment, disbursements, etc.).
Section B requests basic data on the activity, including its title and description, recipient, modality, implementing agency (channel of delivery), SDG focus, sector of destination and whether the transaction reported is part of a broader financing arrangement (e.g. blended or project finance schemes, PPPs, etc.).
Section C groups all volume data related to the activity including commitments, gross disbursements, loan repayments, and the amount of resources mobilised from the private sector.

TOSSD should at a minimum collect data at activity level. As a recipient of development co-operation, activity-level reporting was considered critical to Nigeria, for transparency and accountability purposes**.** Data on external development resources, in particular grants are collected through the Development Assistance Database Nigeria

[87] i.e. CRS++ item-level reporting and Busan-common format.

(DAD) managed by the Ministry of Budget and planning (MBNP). The DAD system records data at the project / activity level, not at the transaction level.

IATI data could be useful to triangulate information with TOSSD and to collect information on funding by CSOs. The Ministry of Budget and National Planning indicated that IATI was useful to show that there is a gap of reporting at the country-level, even if the unit in charge of managing DAD indicated that the government was currently not really using IATI data. However, there is a plan to upgrade the DAD with an IATI module that could make use of the data. No mention of IATI was made in other meetings (except at UNDP who partly funds the unit in charge of DAD). IATI could possibly serve to collect information on CSOs not available in the CRS.

Nigerian authorities agreed that all the fields proposed in Figure 4 in the reporting format are relevant and should be included in TOSSD.

Figure 4. Activity-level Reporting Form for TOSSD cross-border flows to developing countries

Reporting Items	*Clarifications*
A. Identification data	
1. Reporting year	*Calendar year for which data are reported (e.g. reporting in 2019 on 2018 resource flows).*
2. Provider country/institution	*Each reporting country or multilateral institution has its own code.*
3. Provider agency	*The provider agency is the government entity (central, state or local government agency or department) financing the activity from its own budget. For multilateral organisations, it refers to the department or fund financing the activity within the institution. The provider agency has budget responsibility and controls the activity for its own account.*
4. Provider project number	*The project number field facilitates tracking activities in provider institutions' internal databases which may be necessary, for example, to respond to requests to verify the data regarding certain reported activities.*
5. TOSSD ID Number	*In addition to the provider project number TOSSD ID number is needed to ensure the uniqueness of each transaction in the database and to link the original commitments and subsequent disbursements over several years or between different components of the same project. The format needs to be common to all providers. Set the ID at thirteen digits, with the first three digits equal to the provider country/institution code: e.g. for institution number 901 TOSSD ID number would be 901YYYYxxxxxx.*
B. Basic data	
6. Project title	*The official project title.*
7. Description	*In English, French or Spanish (over time the aspiration will be to collect this information in all UN languages).*
8. TOSSD recipient	*Each recipient country has its own code.*
9. Channel of delivery	*The channel of delivery is the first implementing partner. It is the entity that has implementing responsibility over the funds and is normally linked to the provider agency by a contract or other binding agreement, and is directly accountable to it.*
10. Type of resource flow	*A distinction is made between official and officially-supported activities, i.e. resources mobilised from the private sector. For financial transactions, a distinction is made between long-term and short-term transactions.*
11. Financial instrument	*A distinction is made between grants, debt instruments, mezzanine finance, equity and shares in collective investment vehicles and guarantees and other unfunded contingent liabilities. [Islamic finance to be developed]*
12. Modality	*A distinction will be made between various development co-operation modalities (to be developed).*
13. SDG focus (multiple choice)	*The "targets" as identified in the UNSC list of SDG targets (e.g. 2.1; 3.3). Multiple choices will be possible. In case no direct link can found to an SDG Target, report the goal [and provide justification for inclusion of the activity in TOSSD].*
14. Sector/Purpose code (multiple choice)	*Classification and codes to be discussed*
15. Co-financing arrangements	*Descriptive information, if applicable, on the broader co-financing arrangements such as the name of the public and private co-financiers, the type of co-financing arrangements (syndication, investment funds, project finance, etc.) and counterpart funding from the recipient government.*
C. Volume data (Amounts in thousands, to be adjusted in the light of some currencies if needed)	
16. Currency	*Amounts are reported in the currency in which the transaction has been undertaken.*
17. Amounts committed	*New amounts committed during the reporting year, i.e. the face value of the activity.*
18. Amounts disbursed	*Amount disbursed during the reporting year.*
19. Amounts received	*Covers recoveries on grants, amortisation of loans and gains or losses from equity sales (a positive amount means that the provider country has made capital gains; a negative amount means it has suffered capital losses). Amortisation relates to principal payments received*

	from the borrowing country during the reporting year, including any payments of arrears of principal.
20. Leveraging mechanism	*Indicates the leveraging instrument used, e.g. guarantee, syndicated loan, shares in collective investment vehicles.*
21. Amount mobilised	*Report the amount of resources mobilised*
22. Origin of the funds mobilised	*Distinguishes between funds mobilised in provider, recipient or third country.*
For loans only	
23. Maturity	*Repayment period in months.*

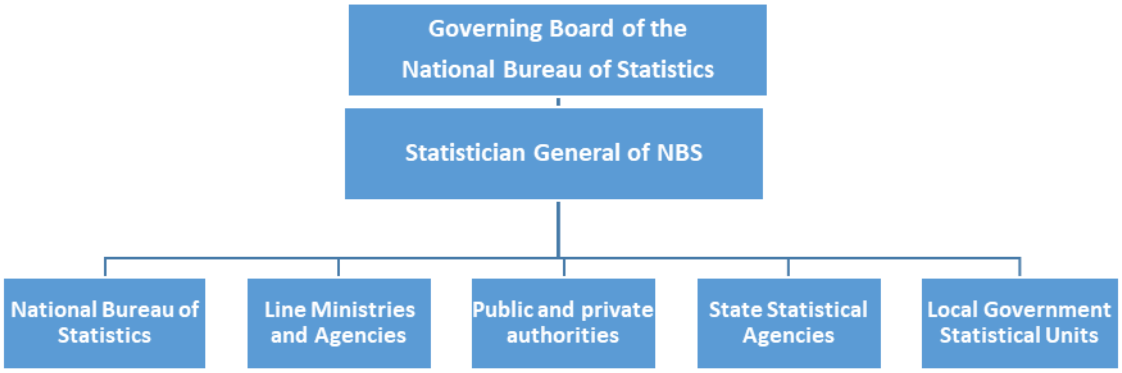
Part III. Light capacity assessment of the government to collect, collate, and use development finance information

This part of the report aims to provide a light capacity assessment of the Government of Nigeria to collect, collate and use development finance information. The assessment was carried out during the in-country mission between 30 April and 11 May 2018 and serves as a basis for the recommendations outlined later in the report. Part III is comprised of two main chapters. The first one presents an overview of the legal and institutional architecture underpinning the management of development finance information in Nigeria. The second chapter describes the strengths but also the challenges faced by the Government of Nigeria throughout the data management process. It presents key findings related to the data collection (Section 2.1), collation (Section 2.2), use and dissemination (Section 2.3) of development finance information, focusing on the two Ministries that are central to these processes, the Ministry of Budget and National Planning and the Ministry of Finance.

1. Overview of the legal institutional architecture for development finance data

Nigeria's legal framework for National Statistics is based on the Statistics Act [88] adopted in 2007, which sets out the National Bureau of Statistics (NBS) as the main coordinating authoritative agency for data management. According to this act, the NBS is the main National Agency responsible for the development and management of official statistics and shall among other tasks "collect, compile, analyse, interpret, publish and disseminate statistical information alone or in collaboration with other agencies, both governmental and non-governmental agencies". The Statistics Act also provides a description of the architecture of the Statistical system in Nigeria (See Figure 5 below).

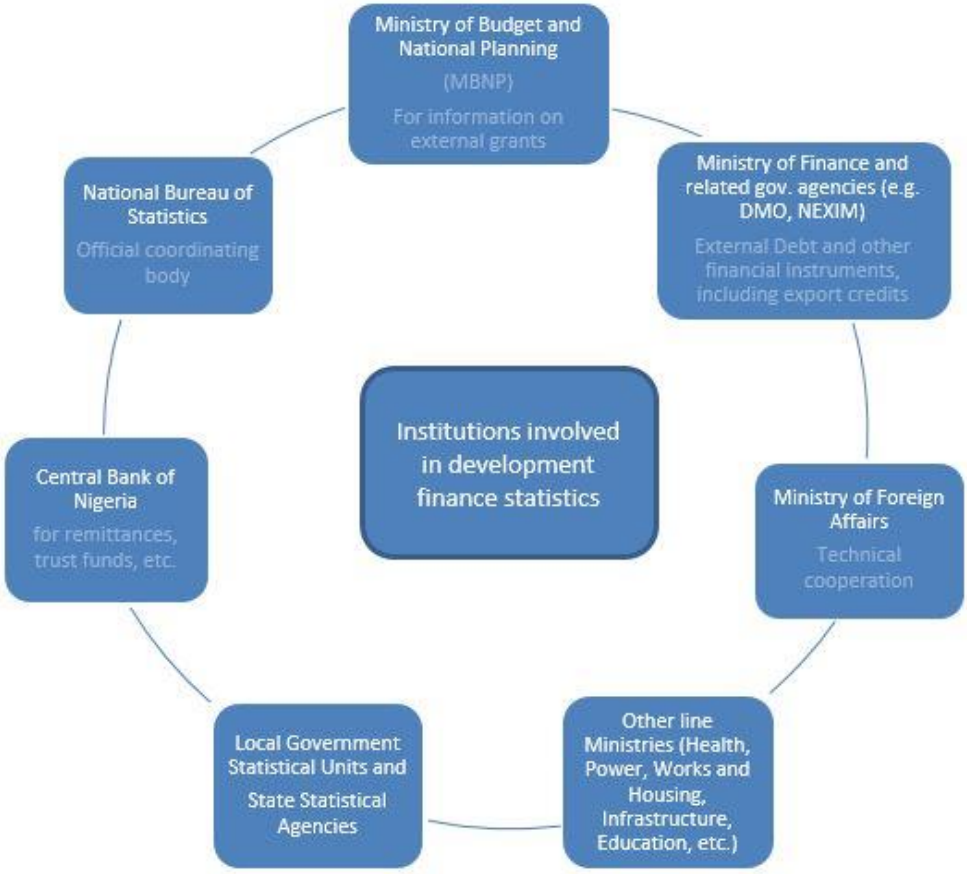
Figure 5. The National Statistics System as outlined in Statistics Act 2007 No. 9



As far as development finance data are concerned, Figure 6 illustrates the main institutions involved at the federal level in collecting, collating, analysing, using and disseminating external development finance information.

[88] The Statistics Act 2007, https://drive.google.com/file/d/0B1DAmtM1BcbMRE1yNk9KLS1VeDA/view and http://nigerianstat.gov.ng/page/about-us

Figure 6. Overview of the main institutions involved in managing Development Finance information in Nigeria from Development Partners



Source: Developed by the authors, based on in-country interviews.

Among these agencies, the two entities mostly involved in managing information on external resources received by Nigeria are the following:

- **The Ministry of Budget and National Planning, for the collection of information on external grants and technical co-operation received by Nigeria.** The Ministry of Budget and Planning holds the mandate "for managing multilateral and bilateral economic cooperation, including development aid and technical assistance programming".[89] **The Federal Government of Nigeria established in 2010 an Aid Information Management System (AIMS) called the Development Assistance Database (DAD Nigeria). DAD is managed by the United Nations Development System Unit (UNDS)** within the Ministry of Budget and National Planning. Funded with the support of UNDP, DAD is part of the Government's commitment to the transparent, accountable and efficient use of external development assistance to Nigeria. The initial objective of DAD was to determine

[89] The National Budget and Planning Act (1993).
http://www.icnl.org/research/library/files/Nigeria/6_NigeriaNPCA1993.pdf

the amount of external aid received, committed and spent in different sectors at the Federal, State and Geo-political zones in Nigeria, with the ultimate objective to narrow the gap between donor spending and aid estimated in the budget. Donors can enter their information directly into the AIMS via the web interface. DAD Nigeria includes projects mainly from traditional donors, but also multilateral organisations and a few international NGOs[90] and private foundations[91], even though the exact scope of organisations contributing to the system is currently not clearly defined.

- **The Ministry of Finance manages information on debt and other non-grant instruments,** either directly through its own departments (e.g. the International Economic Relations Department - IER) or by overseeing other government agencies – mainly the Debt Management Office (DMO), the Security Exchange Commission (SEC) and the Export-Import Bank of Nigeria (NEXIM).

The following sections will therefore focus on these two entities that are central to TOSSD-related information.

Another key institution in Nigeria is **the Ministry of Foreign Affairs, but which focuses on technical co-operation extended by Nigeria to other countries**, through two agencies: the Directorate of Technical Aid Corps (DTAC) and the Directorate for Technical Cooperation in Africa (DTCA).

[90] ActionAid, MercyCorps, Oxfam and Doctors without Borders.

[91] Bill & Melinda Gates Foundation, Merkator and Ford Foundation.

2. Capacity assessment of the government of Nigeria to manage development finance data

This section provides the main findings of the assessment regarding each of the three main stages of the data management cycle for external resources of development finance.

2.1. Capacity assessment on the collection of development finance information

2.1.1. Data collection on grants[92]

Data currently collected on external grants are highly partial compared to those available in international statistics.

In an effort to improve transparency, information collected by the Government of Nigeria on external grants is available online through the DAD database at https://dad.synisys.com/dadnigeria/. According to the information from the unit managing this system, DAD Nigeria has helped raise awareness on the amount of financing provided by Development Partners to Nigeria, produce the 2015 Development Cooperation Report (DCR) and respond to the Global Monitoring for Aid Effectiveness in 2016.

However, information currently available in DAD for the last two years (2016 and 2017) is highly partial when compared to that available for example in the OECD DAC CRS (see 3. Annex D). The mission team gathered limited additional information including on grants from China not included in DAD (See Annex H). A large number of providers to Nigeria, including several members of the Development Assistance Committee do not report to the DAD system and, for those reporting, the amounts are often largely underestimated. Other international sources of information such as the OECD DAC data or other sources[93] are not used for supplementing DAD.

Because of this lack of comprehensiveness in the DAD database, the team was not in a position to fill the section on grants of the table on orders of magnitude of TOSSD (Table 5) using Nigerian information, as was initially envisaged.

The main capacity issues to collect information on grants relate to institutional, process, IT and human resources dimensions.

Interviews carried out during the in-country mission have allowed the identification of the following elements that currently prevent effective data collection on grants by the Government of Nigeria:

- **Institutional capacity: the current relationship between the Government and its Development Partners directly affects data collection**. Interviews carried out in country both with Development Partners and Government counterparts indicated

[92] While information on grants are managed by the Ministry of Budget and National Planning, it is worth noting that some grant agreements may be signed directly by the Ministry of Finance without the MBNP necessarily knowing about it (e.g. this is the case for example for some grant agreements signed with the World Bank).

[93] During the in-country mission, the UNDS pointed to IATI data online (d-portal and query builder), but indicated that it does not use these data to inform briefings/analyses of flows to Nigeria, but rather to get an idea about the overall number of projects available in the country.

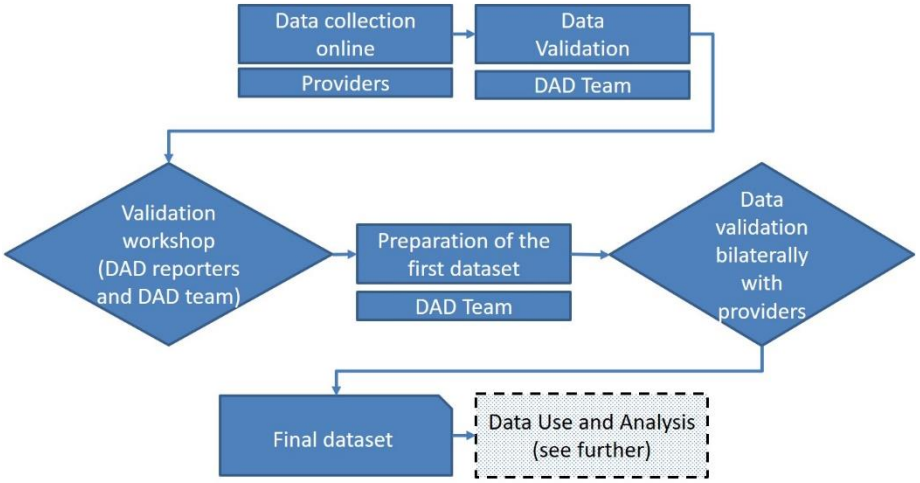
that the current state of trust between them with regard to the publication of information on development finance is rather low. Government officials indicated that Development Partners do not sufficiently participate in their data collection efforts to fill the DAD system. Development Partners are aware that the coverage of aid data in DAD is weak but perceive a lack of commitment by the Government to collect data, also arguing that information on development finance should be available in the Government since all agreements are signed between the two parties. Often providers feel that data produced by the Government are not sufficiently reliable and accurate. The DAD team is considering various ways to improve data collection, including for example collecting data directly at the donor offices and then entering the data by themselves rather than expecting providers to enter data online.

- **Various issues related to the data collection process undermine the comprehensiveness of the DAD database:** since there is no actual yearly publication of data (publicly online via a press release for example or through a full-fledged development co-operation report), the incentive system for donors to provide the data on grants is low. In addition, the procedure to populate the DAD system (see Figure 7 below) is based on Development Partners entering their information directly via an online form. In practice, a large number of Development Partners do not participate in the data collection process, which seriously undermines the comprehensiveness of the DAD system. Not all information available in the MBNP is included in the DAD system either (e.g. regional co-operation, South-South Co-operation, technical assistance, co-operation with foundations). Even though the DAD team makes efforts to avoid the risk of double counting in the DAD database, this cannot be completely discarded. Beyond the lack of trust by Development Partners highlighted above, the turnover of data entry staff within Development Partners' co-operation offices also makes it challenging for the Government to avoid interruptions in the provision of data to the DAD system, despite regular training sessions organised by the UNDS.

- **Some features of the DAD system need upgrading to respond to Nigeria's information needs:** for example, the reporting module of the DAD platform cannot issue a report with an actual list of projects / activities and does not track individual transactions.

- **Technical and human capacities for collecting grants could be strengthened:** Despite support by UNDP, the unit in charge of managing the DAD system still lacks some capacity to carry out their duties, including equipment (see Annex E), funding for basic expenses (e.g. staff are financing professional calls at their own expense) and training. Some of the areas that emerged from meetings with the UNDS included training in the following areas: training on Excel/Pivot tables, project management, monitoring and evaluation, data analysis and modelling, policy development, diplomacy, leadership, negotiation skills, and six-sigma training. The general lack of funding to collect and publish information on grants was identified as a major challenge since data management is tied to funding.

Figure 7. DAD data collection process



Note: Providers of development finance enter the data in the DAD portal through an online form. The DAD team then reviews the data and validates them when accurate. A validation workshop allows confirming the information provided with Development Partners. Once a first dataset is prepared by the DAD team, it is sent back to providers for validation. Once the dataset is validated by all parties, it can be used for analysis.
Source: Based on information gathered during the in-country mission

2.1.2. Data collection on loans and other instruments

The Ministry of Finance (MOF) currently appears relatively equipped to collect information on loans, but collecting TOSSD information required an ad-hoc data collection process.

The Ministry of Finance is overseeing the production of development finance information on debt instruments as well as equity and mezzanine finance instruments either through its internal departments (the information on external support provided by all Development Partners is available at the International Economic Relations Department - IERD) or through agencies that it oversees. The three main independent agencies under the supervision of the Ministry of Finance involved in managing development finance information on external resources are the Debt Management Office (DMO - which provides information on debt stocks and amounts outstanding), the Security Exchange Commission (SEC – overseeing information on equity) and the Nigeria Import-Export Bank (NEXIM for export credit information).

The mission team sent a questionnaire prior to the mission to request information using Nigerian official information for Table 5 on TOSSD orders of magnitude. On 4 May, during the in-country mission, this request was presented again with an excel sheet designed to help collect the information. The "Economic Research and Policy Management Department (ERPM)" followed up extensively with the various departments and agencies involved. The mission team is grateful to the ERPM and the agencies involved for their efforts to provide the information. The data were received on 28 May (DMO, NEXIM and SEC in Excel) and on 19 June 2018 (IER's data in pdf format).

Information available on external loans at activity level appeared only partial, but additional aggregated information collected seems to indicate that information on a large share of loans is available in the MOF.

The information received from the Ministry of Finance did not allow filling the table of orders of magnitude using Nigerian Official information[94]. The data received from IER were provided in a format similar to what was requested, but was missing disbursements.

The total amounts of official development assistance loans committed and the list of projects however presented discrepancies with what is present in international statistics (see Annex F). The Government of Nigeria could usefully complement information it currently holds using available information in the OECD DAC systems.

Information on a wide range of donor loans, including loans provided by China are available, even though the mission could not access activity-level information on these operations.

For some agencies, the information was not received in the format requested, with some information missing (e.g. data from DMO were aggregated and not at activity level, presenting outstanding amounts rather than commitments and disbursements for 2016 as requested). The absence of disbursements, which are the basis for determining cross-border resource flows in TOSSD, did not allow producing estimates of TOSSD flows using the information provided. However, the DMO data provided evidence that loan information is available on a large range of provider agencies, including China and India Exim banks.

Overall, based on the data received, collecting TOSSD flows appeared somewhat challenging for the Government of Nigeria at this stage, but the data received show that it could potentially collect TOSSD flows with further training on the exact information to be collected and with the setting up of a regular process for data collection of TOSSD data.

At the Ministry of Finance, delays in the approval of budgets due to lack of funding is affecting daily operations. In particular, there is a lack for *"modern way to process data"* as key statistical data software(s) are missing and for which the licences are very expensive, such as Stata.

Nigeria does not currently collect information on external resources broken down by SDGs.

Interviews carried out at the MNBP, the MOF and in the various line ministries confirmed that, at this stage, Nigeria does not collect data on external resources that would allow the tracking of external financing broken down by SDG. Line ministries expressed concerns that getting information on external financing is challenging, even though some Ministries are taking steps to obtain information. For example, the Ministry of Health started to set up regular meetings with donors to better coordinate contributions, as it appears that many providers are operating with same or similar objectives at the same location, thereby neglecting other parts of the country.

The mission team could not obtain information on technical co-operation received and extended by Nigeria to other countries that would have allowed to test the two methodologies currently envisaged by the International TOSSD Task Force.

[94] Data arrived with a significant delay and in a non-standard format.

The MBNP confirmed that it is the Ministry where data on South-South Co-operation should be collected.[95] However, the team found no evidence of a regular data collection on South-South Co-operation or technical co-operation received by Nigeria.

Nigeria has a lot of experience in providing technical co-operation to other countries. The two main agencies that extend development co-operation programmes at the Federal level are the Directorate of Technical Aid Corps (DTAC)[96] and the Directorate for Technical Cooperation in Africa (DTCA)[97] (see Box 2). Both agencies are institutionally part of the Ministry of Foreign Affairs. Other technical assistance is also provided by line ministries (e.g. Ministry of Justice or Ministry of Education). Unfortunately, despite a specific request extended to the DTAC, it has not been possible to obtain the information on technical co-operation provided by Nigeria to other countries that would have allowed to test the two methodologies currently envisaged by the International TOSDS Task Force. There is not yet a centralised place where to see all development co-operation provided by Nigeria combining DTAC, DTCA and line ministries activities in support of other countries.

[95] It is worth noting that Nigeria is a member of the "Partners in Population and Development" (PPD) alliance that comprises 26 members and aims to promote South-South Co-operation in the areas of reproductive health and family planning. PPD aims to support the achievement of the SDGs by member countries through technical assistance and experience sharing. The MBNP is the Secretariat of the Alliance. Nigeria, represented by the Minister of Budget and National Planning is a Board member and chair of the Finance, Audit and Risk Management Committee of the alliance. PPD issues strategic documents that all member countries are adopting and that are to be mainstreamed into the annual work plans of relevant Ministries, Departments and Agencies.
In addition, a recent scoping study of South-South Cooperation in Nigeria supported by UNDP (entitled "South-South and triangular cooperation in Nigeria - A Scoping Study – October 2017" by Prof. D. O Okanya and J.O Yusuf) is helping Nigeria to implement the SDGs using South-South Co-operation at country level.

[96] http://www.dtac.gov.ng/DTAC/

[97] http://dtca.gov.ng/

Box 2. The technical co-operation agencies in Nigeria

The Directorate of Technical Aid Corps (DTAC) sends experienced Nigerian professionals and experts to serve as "Volunteers" for a period of two years. The professionals must be holders of university degrees or equivalent with a minimum of three years post qualification experience. Volunteers are recruited strictly on the basis of specific requests from African, Caribbean and Pacific (ACP) countries. The Scheme is intended for Nigerian professionals willing to serve abroad alone, without their families.

The Directorate for Technical Cooperation in Africa (DTCA) co-manages with the African Development Bank the Nigerian Technical Cooperation Fund (NTCF), which is project and programme driven. The Fund provides USD 25 million as seed/catalyst money to finance the Scientific and Technical Exchange Programme (STEP) of the Directorate over a period of ten years, at a depletion rate of USD 2.5 million per year. Through the NTCF instrument, the Directorate, in collaboration with the AfDB, is mandated to deploy African professionals and experts to serve in African countries. DTCA not only co-manages the NTCF, but also funds projects through national budget allocations (e.g. seminars, capacity building, workshops).

2.2. Capacity assessment on the collation of development finance information

There is currently no specific institutional mechanism or information system to collate development finance information on a regular basis within the Government of Nigeria that would allow it to get a full picture of development finance provided by Development Partners.

Interviews carried out during the in-country mission indicated that the collation of external resources is done only on an ad-hoc basis. For example, a request to the Minister of Budget and National Planning about the activities of a specific Development Partner in the country is managed through ad-hoc requests, using DAD, but also by asking information from other departments or other Ministries (e.g. the Ministry of Finance to get an overview of loans if relevant).

The lack of institutional mechanism or information system to easily collate information on the overall developmental flows to the country may prevent the Government from having a whole-of-government and strategic approach to the management of developmental flows provided by its Development Partners. Feedback provided by Government staff indicated that the TOSSD pilot mission proved to be a useful exercise for staff to come together and get an overview of what all departments do in terms of development financing.

2.3. Capacity assessment on the use and dissemination of development finance data

The issues faced by the Government of Nigeria in terms of data collection and collation upstream directly affect its capacity to publish detailed information downstream.

In the last few years, the Government of Nigeria has made critical efforts to disseminate development information on the MDGs and the SDGs through a number of initiatives and

publications available online[98]. The Office of the Senior Special Assistant to the President on SDGs aims to have a centralised view of efforts made to implement and monitor the SDGs.

The most recent publications produced by Nigeria provide a good overview of the large ambitions of the Government to achieve the SDGs, but also confirm the difficulty for the Government to provide detailed information on external financing to the SDGs. The 2017 National Voluntary Review of the SDGs[99] presents aggregate development finance information on loans and grants while "The Sustainable Development Goals (SDGs), Indicators Baseline Report, 2016"[100] only provides information on some private flows in the SDG 17 section (e.g. remittances) but no information on external official resources in support of sustainable development.

The assessment of data dissemination and use reveals issues of timeliness and comprehensiveness of the data published.

The issues of timeliness and comprehensiveness faced by the Development Cooperation Report of Nigeria produced using DAD Nigeria are symptomatic of the downstream effects of capacity issues in data collection highlighted above.

In terms of timeliness, the last version of the report is available online, but dates December 2015.[101] A new one is currently under preparation. In terms of comprehensiveness, the Development Co-operation Report 2015 aims to be the "single most comprehensive" aid report in Nigeria. However, the comparison with international grant statistics and discussions held during the country mission indicate that the report did not provide a comprehensive picture of grants to Nigeria. Annex H provides examples of projects, for example from China collected at the MNBP, but not integrated in DAD Nigeria.

Due to this lack of comprehensiveness and timeliness, DAD information does not seem fully integrated into the mainstream public financial management systems of the government. According to interviews carried out in the country and information from previous studies[102], overall DAD data seem hardly used even though they are used through a number of channels as described in the Figure 8.

[98] http://sdgs.gov.ng/downloads/

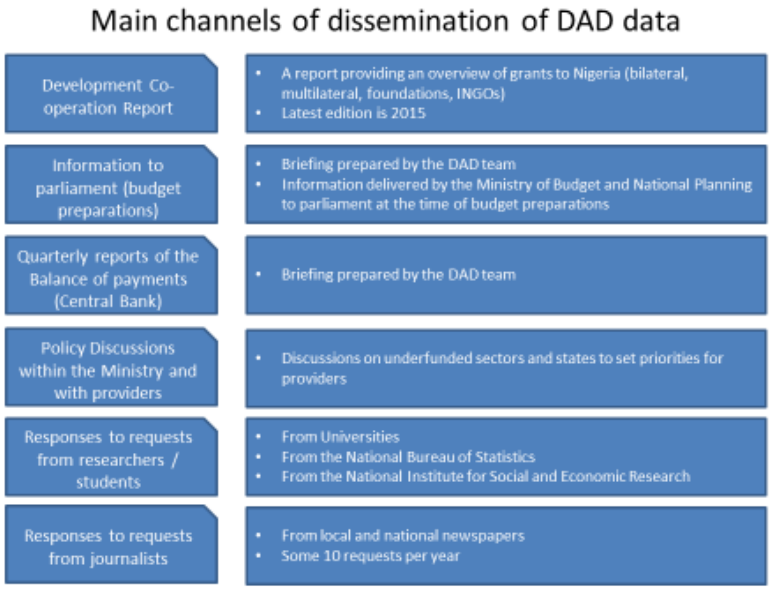
[99] See page 62 in https://sustainabledevelopment.un.org/content/documents/16029Nigeria.pdf

[100] http://sdgs.gov.ng/download/1142/

[101] http://www.nationalplanning.gov.ng/2017/images/MBNPDCR2015published.pdf

[102] See the following examples:
http://eprints.lse.ac.uk/83380/1/PArk_An%20analysis%20of%20Aid%20Information%20Management.pdf;
https://www.aidtransparency.net/about/partner-country-perspectives/spotlight-on-iati-data-use-nigeria

Figure 8. Main channels of dissemination of DAD data



Source: Interviews with the UNDS Unit at the MBNP, carried out during the in-country mission.

Part IV. Main findings and recommendations

1. General findings related to TOSSD and the TOSSD methodology

TOSSD can prove useful to triangulate development finance information with that available in Nigeria and to track external resources aimed to achieve the SDGs. Transparency on developmental flows is key for making development co-operation better targeted, more effective and impactful. As such, Nigeria perceived TOSSD as useful to provide greater transparency on a broader set of developmental flows and a larger set of providers including South-South Co-operation providers, non-resident agencies, multilateral and bilateral Development Finance Institutions (DFIs). The study concludes that Nigerian stakeholders supported the global contribution of TOSSD in establishing a shared international statistical framework for connecting and monitoring resources supporting the SDGs. It can also provide a useful global tool for mobilising additional resources, showing, among other things, how aid can mobilise other public or private resources. **More specifically in Nigeria, TOSSD would be particularly helpful to:**

- **Triangulate information** with that available in DAD Nigeria, but also with that available in the various Government departments (e.g. MOF IER) and agencies (DMO, SEC, NEXIM).
- **Inform Nigerian reports on the monitoring of the SDGs**, thereby contributing to discussions on how providers can better align funds with National Development Plans.
- **Allow Nigeria to report as a provider** of development co-operation, if it wishes to do so.

Anchoring TOSSD to the SDGs provides an adequate way to operationalise the framework. One key aspect was the debate of whether TOSSD should include all "development" activities or only "sustainable development" activities. In a country where more than 70 % of government revenues and 90 % of exports come from oil revenue[103], the debate was considered as a very relevant one.

Overall, there was wide support for the various parameters of TOSSD as designed by the International TOSSD Task Force[104]. From the current definition of TOSSD to the eligibility criteria, Nigerian stakeholders supported the various parameters and methods proposed by the Task Force in the current reporting instructions. In particular, the inclusion of private finance mobilised was highly supported, with the caveat that the effectiveness of operations involving the private sector should be closely looked at in parallel of recording them in TOSSD. Several useful and concrete suggestions were made on the overall structure of the framework (e.g. the possibility of having three pillars in the TOSSD framework – country, regional and global – or the inclusion of short-term finance in TOSSD). The International TOSSD Task Force will carefully consider the proposals by Nigerian stakeholders for possible inclusion in the TOSSD methodology.

[103] https://www.imf.org/~/media/Files/Publications/CR/2017/cr1781.ashx (See note 6 on page 6)

[104] For more information about the work of the Task Force, please see: http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/tossd-task-force.htm

2. Estimated first orders of magnitude of TOSSD flows to Nigeria

Estimated TOSSD for Nigeria amounts to USD 3 billion of official finance and USD 1.9 billion of private finance mobilised through official interventions.

Table 5. Estimated first orders of magnitude of TOSSD flows to Nigeria, USD million

CATEGORY OF FLOW	ESTIMATES (2016)	NOTES
A. GRANTS		
Official bilateral flows from DAC providers (excluding EU institutions)		
Grants (excluding technical co-operation)	**878.5**	*ODA and OOF grants by DAC members, excluding technical co-operation*
Technical Co-operation	**282.5**	*ODA and OOF grants by DAC members through technical co-operation*
Official bilateral flows from emerging economies		
Grants (excluding technical co-operation)	**1.74**	*ODA and OOF grants by non-DAC countries, excluding technical co-operation*
Technical Co-operation	**0.13**	*ODA and OOF grants by non-DAC countries through technical co-operation*
Official flows from multilateral institutions (including EU institutions) – Trust funds also included		
Grants (excluding technical co-operation)	**526.7**	*ODA and OOF grants by multilateral institutions, excluding technical co-operation*
Technical Co-operation	**38.9**	*ODA and OOF grants by multilateral institutions through technical co-operation*
B. FINANCIAL TRANSACTIONS (*debt instruments, mezzanine finance and equity and shares in collective investment vehicles)*		
Official bilateral flows from DAC providers (excluding EU institutions)		
Financial Transactions	**195.0**	*ODA and OOF by DAC members in the form of financial transactions*
Official bilateral flows from emerging economies		
Financial Transactions	**Not available**	*ODA and OOF provided by non-DAC countries in the form of financial transactions*
Official flows from multilateral institutions (including EU institutions)		
Financial Transactions	**1 092.5**	*ODA and OOF provided by multilateral institutions in the form of financial transactions*
Total Official Flows (A+B)	**3 016.0**	
C. PRIVATE FINANCE MOBILISED BY OFFICIAL DEVELOPMENT INTERVENTIONS		
Private finance mobilised	**1 876.4**	*Amounts mobilised from private sector by DAC members and multilateral agencies*

Note: ODA: official development assistance; OOF: other official flows; DAC: Development Assistance Committee.
Source: OECD DAC Statistics – 2016 Disbursements, in million USD. Private finance mobilised data are reported on various bases (e.g. commitments, disbursements) depending on the leveraging mechanism.

The current institutional and set up and data availability has proven difficult for Nigeria to present an overview of external financing based on national data. First order of magnitude of TOSSD flows to Nigeria have therefore been estimated using OECD DAC Statistics. However, these figures are likely to be largely underestimated due to information gaps, notably on Chinese and emerging providers' official support to Nigeria. As a point of comparison, gross disbursements of official development assistance and other concessional finance from DAC, non-DAC and multilateral institutions amounted to USD 2.7 billion in 2016.

Stakeholders welcomed the widest view possible on developmental flows including both public and private. The Table below provides information collected on satellite indicators based on official Nigerian sources.

Table 6. TOSSD Satellite indicators

USD million, 2016, gross disbursements	ESTIMATES	NOTES AND SOURCES
OTHER CROSS-BORDER FLOWS		
Private flows at market terms		
Foreign Direct Investment	1 044 (CBN, 2016) 4 449 (UNCTAD, 2016)	*Sources: FDI and other securities (portfolio investment including equity and bonds): CBN (Central Bank of Nigeria and National Bureau of Statistics).* *FDI: UNCTAD*
Other securities, including bonds	1 254 (CBN)	
Charitable grants (NGOs, Foundations)	144	*Source: CRS.*
Remittances	19 635	*Source: WB. Total personal remittances received from all countries.*

3. Recommendations on the collection, collation, use and dissemination of development finance information

The pilot study included in its objectives a light capacity assessment of the Government to collect, analyse and use development finance information, which will be helpful to inform future activities by Development Partners. This assessment highlighted the challenge with the three-tier system of Nigeria with local, federal and central government levels: people are unaware where to collect information from. This section includes specific recommendations on how to support further strengthening of the local statistical capacity.

Recommendation n°1: Nigeria could consider finalising its aid policy for full implementation.

Providing an overall framework for managing development co-operation is a critical step to organise data collection, collation and use of information. At this stage, the Government of Nigeria has developed a draft of Aid policy but this draft would need to be updated with the help of various Nigerian and international stakeholders, to be approved by the Nigerian Federal Executive Council. Funding seems the most pressing constraint that prevents the finalisation of this exercise.

Finalising this aid policy would provide a legal framework for the Government and Development Partners to provide information on sustainable flows to Nigeria and to align their aid policies with Government priorities, thereby improving the overall impact of development co-operation to Nigeria.

Recommendation°2: Nigeria could consider establishing an effective institutional mechanism to collate external development finance information so as to easily provide an overview of all external financing to the country.

The current organisational set up of Nigeria, both from an institutional and an IT system perspective proved challenging for the Government to collate and present an overview and details on external financing to the country.

Institutionally, for example information on some grants is available in the Ministry of Finance (e.g. for some World Bank projects) but mainly at the Ministry of Budget and National Planning which is the custodian of information on this type of flows. From an information system perspective, there is no IT system or coordination mechanism that allows collating all external financing provided to the country, with the DAD system not being connected (or its information used) to inform a wider overview of external financing to the country. Considering the three-tier government architecture of Nigeria, it would be useful to set up a strong inter-ministerial coordination body to collect development finance information and publish it on a regular basis. This body could be comprised of representatives of all ministries and agencies involved in development finance. For transparency and coordination purposes, the list of these representatives should be available publicly online, so that internal and external stakeholders of development finance statistics would know directly who to contact for related information or specific requests.

The lack of overview and detailed information on development finance flows may currently prevent the Government from having a whole-of-government and strategic approach to the management of flows provided by its Development Partners at the central level. It is also a major impediment to an actual overview of external financing to the SDGs. Ministries,

Departments and Agencies on their side require one platform to get an overview of external support provided in their respective areas of responsibility.

This information system would need to be built around a strong incentive system for all actors to collaborate, including development partners, key relevant central Ministries and other agencies, including the National Bureau of Statistics.

Recommendation n°3: Based on the options retained for the above coordination mechanism, Nigeria should ensure adequate capacity building activities and strengthen in particular its statistical and technical staff base.

Several agencies, including the Ministry of Finance and the Ministry of Budget and Planning highlighted the need for technical capacity strengthening in Statistics, Excel and modelling. It appears challenging for the Government to recruit and keep professional statisticians and qualified technical staff, both in central and line ministries. This should be an area of particular focus, if the Government engages in a process of regular collection and collation of development finance data. Specific action towards existing Federal Schools of Statistics at Ibadan, Enugu and Kaduna would probably be necessary. For instance, Nigeria could leverage its expertise in setting up technical co-operation programmes so that Nigeria hosts technical experts coming from abroad. Highly qualified professors of statistics could come to teach at the Federal School of Statistics or give trainings at the relevant ministries to strengthen analytical and statistical skills in central and line ministries in Nigeria. Another way of strengthening the ministries statistical capacity could be to organise seminars on development finance statistics across central and line ministries involved in development finance in order to increase the knowledge exchange among statisticians and analysts working in these institutions.

Conclusion and next steps

The TOSSD pilot in Nigeria confirmed the usefulness of country pilots as a tool for assessing the potential of TOSSD for measuring external resources targeted towards the SDGs. The findings also helped to ascertain that the International TOSSD Task Force developing the framework is in the right direction with regard to the main parameters of the measure. Findings contained in the present report will support the discussions to refine the emerging TOSSD Reporting Instructions in 2018 and 2019.

Findings of this pilot will be shared in various international fora. Thanks to additional support provided by the European Union, other pilot studies will be undertaken in the course of 2018 and 2019, including one in Costa Rica planned for September 2018, to further inform the work of the Task Force and test the various parameters and methodologies of TOSSD.

Annexes

Annexes A and B are originally Annexes to the Reporting Instructions, while Annexes C to H are Annexes to the present report.

Annex A. Criteria for including multilateral organisations in TOSSD

The criteria for including multilateral institutions in the list are:

- *The multilateral character of the institution, as per the definition of multilateral provider in provided in these reporting instructions; and*
- *The institution conducting all or part of its activities in favour of sustainable development and developing countries; or*
- *The institution contributing to promote development enablers and to address global challenges.*

The list aims to be as inclusive as possible, and therefore there will not be a minimum budget threshold as a condition for the inclusion of a multilateral institution in the list. As a starting point, all multilateral institutions included in the list of ODA-eligible multilateral organisations will be added to the TOSSD list, provided that they commit to report their sustainable development related outflows to the TOSSD system. The list will be then completed with other relevant organisations at the regional or global level.

Opt-in procedure

Multilateral organisations willing to be added to the TOSSD multilateral organisations list can request their inclusion to the institution governing the TOSSD measurement framework. Once the institution governing TOSSD verifies compliance with the established criteria for inclusion, they will be added to the list, provided that they commit to reporting their sustainable development related outflows to the TOSSD reporting body on an annual basis.

Annex B. Description of the TOSSD opt-in procedure and instructions to report on activities carried out in opt-in countries.

A country willing to become TOSSD-eligible should send a formal letter to the Chair of the institution governing the TOSSD measurement framework. The letter should contain:

- *The **motivation for opting in** and therefore becoming a TOSSD-eligible country, justified by the specific economic, social or environmental context of the country.*
- *The **requested date of inclusion on the List**, if different from the date of the request.*
- *The **requested duration of the eligibility**, indicating the anticipated period for which the country wishes to be TOSSD-eligible but which should not exceed three years. Should the country wish to extend the period of TOSSD eligibility at a later stage, it should send a new request indicating a new period of TOSSD eligibility.*

Reporting on TOSSD provided to opt-in countries follows the same rules and methods as for other countries. By default, transactions are reportable as TOSSD from the date of the official request by the country opting-in, unless the country indicates a specific start date from which activities can be reported as TOSSD. In case the opt-in procedure is triggered because of an event that can be anticipated (e.g. a hurricane), prevention activities which occur before the official request by the country or the date of the event can be reported under TOSSD, provided that they directly contribute to mitigating the negative impact of the said event.

The list of TOSSD-eligible countries will be reviewed every three years to take into account any changes to the DAC List of ODA Recipients. Any country that has opted in should at the time of the review confirm its wish to remain on the TOSSD list.

Annex C. List of institutions visited during the in-country mission

During the in-country mission, the study team visited the following institutions in Abuja:

- *Central Bank of Nigeria (CBN)*
- *Delegation of the European Union and ECOWAS to Nigeria*
- *Federal Ministry of Agriculture and Rural Development*
- *Federal Ministry of Education*
- *Federal Ministry of Environment*
- *Federal Ministry of Finance*
- *Federal Ministry of Health*
- *Federal Ministry of Power, Works and Housing*
- *Federal Ministry of Women Affairs and Social Development*
- *Islamic Development Bank (ISDB)*
- *Ministry of Foreign Affairs (including the Directorate of Technical Aid Corps and the Directorate for Technical Cooperation in Africa)*
- *Ministry of Budget and National Planning*
- *National Bureau of Statistics*
- *Nigerian Export-Import Bank (NEXIM)*
- *Office of the Senior Special Assistant to the President on SDGs*
- *United Nations Development Programme (UNDP)*
- *Women Environmental Programme (WEP)*

Annex D. Amounts of grants reported to DAD Nigeria and in the OECD CRS in 2016

Table A D.1. DAD Nigeria - Funding Source

DAD Nigeria - Funding Source	2016 Commitments (DAD) USD thousands
Bill & Melinda Gates Foundation	132 351
Canada	11 759
European Commission	0
Germany	0
Netherlands	1 669
United Kingdom (DFID)	1 048 641
US Government	4 840
Total	**1 199 260**
Formatted by the authors based on a DAD report generated online on 25 Jul 2018	

Table A D.2. OECD DAC CRS - Country/Organisation

OECD DAC CRS - Country / Organisation	2016 Commitments (OECD DAC CRS) USD thousands
African Development Bank	1 709
Australia	1 712
Austria	874
Belgium	3 554
Bill & Melinda Gates Foundation	146 996
Canada	33 652
Czech Republic	37
Denmark	3 254
EU Institutions	221 498
Finland	1 811
France	10 897
Germany	88 469
Global Environment Facility	7 430
Green Climate Fund	320
Hungary	1 188
International Labour Organisation	517
Ireland	3 571
Italy	379
Japan	27 965
Korea	2 213

Luxembourg	829
Netherlands	11 206
New Zealand	312
Norway	24 846
Other Foundations	77 310
Poland	49
Portugal	23
Romania	93
Slovak Republic	11
Spain	445
Sweden	16 947
Switzerland	12 575
UNAIDS	2 392
UNDP	9 696
UNICEF	57 929
United Kingdom	161 753
United States	731 213
World Health Organisation	2669
Grand Total	1 668 343

Note: Only providers having committed funding to Nigeria in 2016 appear in this table. Other providers are present in Nigeria (e.g. the IsDB) but do not appear in this table.

Annex E. Technical equipment needs – examples of the DAD team (MBNP) and economic research and policy management team (MOF)

Table A E.1. DAD Team within the UNDS

Equipment	Quantity available	Quantity needed	Notes
Computers	7 old ones	2-3	Additional computers needed to collect data from donors.
Printers	1	1	According to the unit, printers are not always working. Paper and toner are regularly missing and it has happened that staff cannot print literally for months due to lack of paper or toner.
Scanner	0	1	
Projector	0	1	
Phones	No office phones provided	7 phones	Phone calls are made by staff using their personal phones and at their own expense.
Stationary	Basic stationary available (e.g. pens)	Toner, paper	See above
LAN Internet Connection	No stable connection		Internet connection is critically slow or breaks suddenly. Staff often relies on external modems at their own expense.
Desks for staff	7	0	

Table A E.2. Economic Research and Policy Management Dpt. Team

Equipment	Quantity available	Quantity needed	Notes
Computers	9 old ones	2-3	Laptops needed to collect data from agencies.
Printers	1	1	Not always working, paper and toner regularly missing due to "financial go slow". Sometimes they lack paper or toner for weeks.
Phones	1	8 phones	There are no phones provided for the office work. Phone calls are made by staff at their own expense with personal phones.
Stationary	Pens	Toner, paper	See above
Lan Internet Connection	Yes	/	/
Desks for staff	7	0	/

Annex F. List of official development assistance loan commitments by provider in the OECD DAC CRS from 2014 to 2016

The table below presents the list of activities with official development assistance loan commitments from official providers for the years 2014 to 2016 recorded in the OECD Creditor Reporting System. The activities highlighted in the table are those that were reported to the mission team at activity level by the Ministry of Finance of Nigeria. There may be additional official development loan commitments within the Government that could not be provided to the mission team. The table shows that a large number of loan commitments do not seem to be captured by the Government[105].

Table A F.1. Official development assistance loan commitments from the OECD CRS (in USD thousands, current)

Provider / Activity	2014	2015	2016	Total 2014-2016	Notes
African Development Bank					
EMERGENCY BUDGET SUPPORT PROGRAM 2016			620 566	620 566	
Various project-type interventions in the banking, communications, energy and transport sectors	394 944			394 944	Original Project title was modified by the authors as it appeared as blank in the CRS.
African Development Fund					
AGRICULTURAL TRANSFORMATION AGENDA SUPPORT	149 792			149 792	Recorded for UA 98.780 in MOF reporting.
DEVELOPMENT BANK OF NIGERIA (DBN)		45 588		45 588	
URBAN WATER REFORM & PORT HARCOURT WSSP		4 616		4 616	
PRG IN SUPPORT OF POWER SECTOR		2 798		2 798	
Climate Investment Funds					
Line of Credit for Renewable Energy	25 000			25 000	

[105] It is worth noting that the information provided by the Ministry of Finance did not include the "commitment date" as requested but the "start date" of the project. Commitments do not necessarily happen in the same year as the project start, so some projects may not have been captured because of this issue. However, the authors have looked 5 years back to search for the projects submitted by the MOF.

Provider / Activity	2014	2015	2016	Total 2014-2016	Notes
and Energy Efficiency Project					
France					
APPUI AU SECTEUR ELECTRIQUE DE LA CAPITA	167 873			167 873	
REFINCT BQUE PUBLIQUE DEVLPT APPUI PME		117 382		117 382	
FINCT PLAN INVEST S° DISTRIB ELECTRICITE			102 004	102 004	
PROJET DEVLPT URBAIN LAGOS		90 294		90 294	
PROPARCO - FINANCEMENT ACTIVITE DE CREDIT LONG TERM		65 768		65 768	
MODERNISATION DE NAPTIN ELECTRICITé			46 922	46 922	
PROJET APPUI REFORME SECTEUR EAU URBAINE		29 357		29 357	A slight difference in amount with MOF reporting (possibly due to the exchange rate).
Germany					
SME (small and medium sized enterprises) Financing Development Bank Nigeria	216 459			216 459	
International Development Association					
National Social Safety Nets Project			500 000	500 000	
Nigeria - Program to Support Saving One Million Lives		500 000	0	500 000	
Transforming Irrigation Management in Nigeria	495 300	0	0	495 300	
Third National Urban Water Sector Reform Project	250 000	0	0	250 000	
Ibadan Urban Flood Management Project	200 000	0	0	200 000	

Provider / Activity	2014	2015	2016	Total 2014-2016	Notes
Third Lagos State Development Policy Operation		200 000	0	200 000	
NG-Polio Eradication Support (FY13)	0	200 000		200 000	
Nigeria Lagos Second State Development Policy Credit	200 000	0		200 000	
Community and Social Development AF	140 000	0		140 000	
Polio Eradication Support Project			125 000	125 000	
Nigeria States Health Investment Project	0	0	125 000	125 000	145 000 reported by MOF
Nigeria Youth Employment & Social Support Operation	0	0	100 000	100 000	
Nigeria - State Education Program Investment Project	0	0	100 000	100 000	
Nigeria Edo State Fiscal Improvement and Service Delivery Operation		75 000	0	75 000	
Community and Social Development Project	0		75 000	75 000	
Africa Higher Education Centers of Excellence Project	70 000	0	0	70 000	
THIRD NATIONAL FADAMA DEVELOPMENT PROJECT (FADAMA III)	0		50 000	50 000	
Lagos Eko Secondary Education Project Additional Financing	42 300	0		42 300	
Japan					
Polio Eradication Project	78 273			78 273	

Note: Activities have been extracted from the OECD Creditor Reporting System on 25/04/2018.

Annex G. Requested data for mapping external resources

I. Mapping of external resources

1. An excel file with all the activities supported by **external resources (bilateral or multilateral) for the year 2016[106] (1st January to 31st December 2016)** with sufficient level of detail (for each activity: **project name, detailed description, sector of intervention, provider of resources, commitments, disbursements,** etc.).
2. If available a list of operations financed by **multilateral Development Finance Institutions** (**DFIs)** (e.g. IFC) **and bilateral DFIs** (e.g. FMO, CDC, BIO, IFU, etc.)?

II. Mapping and Measurement of technical co-operation activities/South-South Co-operation

The pilot aims to compare the two methodologies to measure in-kind Technical Co-operation identified in the context of the International TOSSD Task Force [107] (i.e. using Purchasing Power Parities or using an international standard salary table) based on data from the Nigerian Directorate of Technical Aid Corps and other relevant institutions. Therefore, we would appreciate receiving the following information:

1. An anonymised list of **experts sent abroad for technical co-operation activities** (ideally **for the year 2016**, but another year could work too) with, for each of the expert the following information at a minimum:
    - Job Title
    - Short description of the mission
    - Number of years of experience and / or level of seniority of the expert
    - Daily or monthly salary of the expert
    - Number of days or months of intervention in the destination country
    - Destination country for the intervention of the expert
    - Other costs related to sending the expert (e.g. per diem, flights, hotels, insurance costs, etc.)
1. If available a **list of South-South Co-operation** and **Triangular Co-operation** activities carried out by Nigeria with other countries
2. A document with **case studies** of specific projects where Nigeria was involved as a provider of **South-South Cooperation**
3. If available, the dedicated budget for South-South Co-operation.
4. Do you contribute military personnel on a voluntary basis to peacekeeping operations? If yes, how many personnel on average per year? Would you like to

[106] Note by the authors: since the Ministry of Budget and National Planning and Ministry of Finance faced difficulties to provide data for 2016, we also requested data for the year 2015.

[107] See the three papers on this subject from the 3rd meeting of the Task force (Item 8a - Issues Paper: Valuing technical co-operation in TOSSD), from the 2nd meeting of the Task Force (Item 8 - Issues Paper: Options for measuring technical co-operation) and from the First meeting of the Task Force (Issues Paper: Measurement issues - Relevant international statistical norms and valuing technical co-operation).

have this included in the TOSSD framework under Pillar 2 as a development enabler? With which methodology could we valorise this contribution?

III. Capacity assessment for managing development finance flows

1. An **organigram of the institutions** involved in collecting, analysing and using external resources for development (units within the Ministry of Planning, Ministry of Finance, National Statistics Office, etc.).
2. A **graph presenting the IT systems** used to collect, analyse and use external resources.
3. A **diagram** with a process flow to understand where, when and how the information on external development resources is collected, then how it is used to nourish national policy making decisions and national processes (e.g. budget preparation).

Annex H. Examples of data on grants not included in DAD

Following a request for information by the mission team to obtain activity-level data on grants provided by emerging providers to Nigeria, the following information was received from the MNBP. Even though they are available in the MBNP, these projects are currently note recorded in DAD.

Table A H.1. Examples of data on grants not included in DAD

Provider Country	Project Title	Description	Amount Committed
China	Solar Traffic Control Signals phase II	To improve traffic control system at 74 intersections spread across 3 major locations at Abuja City Centre	The total Cost of the Project is RMB 25 million (about N820 million).
China	Agricultural Demonstration Centre	Promote quality agricultural production	--------
China	Construction of Chinese Cultural Centre in Abuja	Promote Chinese Cultural Center in Nigeria.	The total Cost of Project 25 million US Dollars
Japan	Rice Post-Harvest Processing and Marketing Pilot Project	Improve the technology and marketing capacity of small-scale rice post-harvest processors and traders in t'<argeted areas in the states	JPY 608 m (USD 5.1 m)
Japan	Master Plan Study on National Power System Development (ongoing)	Develop a capacity development plan for personnel of Federal Ministry of Power, Works and Housing & Transition Company of Nigeria	JPY 242m (USD 2m)
Japan	Polio Eradication Project	Achieve early eradication of polio in Nigeria through providing financial source for oral polio vaccines	JPY8, 285m (USD68.51m)
Korea	Project for the Establishment of Rice Processing Center in Bida, Niger State	To boost local rice processing, as well as build capacity of government officials	US$1.68 Million


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