# TOSSD FROM A BRAZILIAN PERSPECTIVE

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**Jhonatan do Rosário Ferreira**
Researcher of the Research Subprogram for National Development (PNPD) at International Studies, Political and Economic Relations Unit (Dinte/Ipea).

**José Alejandro Sebastian Barrios Díaz**
Researcher of the Research Subprogram for National Development (PNPD) at International Studies, Political and Economic Relations Unit (Dinte/Ipea).

**José Eduardo Malta de Sá Brandão**
Deputy Director of Studies and Economic Relations and International Policies at Dinte/Ipea.

**José Romero Pereira Júnior**
Researcher of the Research Subprogram for National Development (PNPD) at International Studies, Political and Economic Relations Unit (Dinte/Ipea).

**Priscilla Mayna da Silva Lima Santana**
Researcher of the Research Subprogram for National Development (PNPD) at International Studies, Political and Economic Relations Unit (Dinte/Ipea).

**Renato Coelho Baumann das Neves**
Coordinator of International Cooperation Studies at Dinte/Ipea.

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## 1 INTRODUCTION

The measurement of international cooperation in developing countries is a new process underway in México, Costa Rica, Brazil and other countries. The measurement process is key to give visibility to the resources invested by governments and to present each country's strategic vision of its cooperation initiatives.

This process occurs in the wake of fundamental changes registered in recent decades, such as the greater engagement of developing countries in the field of international cooperation. In particular, South-South cooperation has grown in terms of resources and geographical distribution, as well as in multiple approaches, classifications and strategies. Countries from the South do not always subscribe to definitions and measurement procedures as adopted by the traditional donors.

The Brazilian government, via the Institute of Applied Economic Research (Ipea), an agency linked to the Ministry of Economy, has systematically divulged the statistics of the Brazilian cooperation to development in the past ten years, in a report called Cobradi (Brazilian Cooperation for International Development).[1] The Institute has developed its own methodology for quantifying international cooperation, based on the particularities of the country and its budgetary process.

Jointly designed by the Brazilian Cooperation Agency (ABC), under the Ministry of Foreign Affairs (MRE), and the Institute for Applied Economics Research (Ipea), in partnership with a number of other federal institutions, Cobradi compiles data and information about the main activities that Brazil has carried out with other developing countries, both bilaterally and via multilateral agencies. These initiatives encompass a broad range of areas, such as technical, educational, scientific and technological cooperation, as well as humanitarian aid, assistance to refugees, maintenance of peacekeeping forces and contributions to international organizations.

Since 2010 Ipea has published five editions covering the following periods: 2005-2009; 2010; 2011-2013; 2014-2016; 2017-2018 (in print). The report also proposes an overview of Brazilian cooperation practices, including the following activities: the deployment of civil servants to disseminate successful Brazilian policies; foreign students training through scholarship grants and access to Brazilian educational institutions; participation in international science and technology networks, contributions to the mitigation of humanitarian problems, support for the integration of refugees in Brazil and participation in the country's peacekeeping operations.

The Total Official Support for Sustainable Development (TOSSD)[2] is an attempt to build a new international statistical framework to monitor official resources and private funding mobilized by official interventions in support of sustainable development. TOSSD is being developed by an International Task Force of experts from developed countries, developing countries and multilateral organizations.

Since 2018, Brazil, through Ipea, ABC and Brazilian Institute of Geography and Statistics (IBGE), has participated in the International Task Force. The country has been contributing to the development of the methodology also from the perspective of a South-South Cooperation player.

1. Available at: <https://bit.ly/3cuuAN1>.
2. Available at: <https://bit.ly/3hYxdYs>.

It is on this basis that, as a country with its own experience in quantifying development cooperation, Brazil is prepared to report under TOSSD the following topics:

1. Contributions to multilateral organizations
2. Technical cooperation projects and programs
3. Contributions to Peacekeeping Operations
4. Contributions for migrants and refugees in Brazil
5. Humanitarian cooperation
6. Scholarships, training and courses

This paper is divided in four sections. Following these introductory remarks, sections two and three draw on the possibility of using TOSSD as the framework to report Brazilian development Cooperation by comparing the variables and examining the multiple intersections between Cobradi and TOSSD. Section four brings some final remarks relative to the required adaptation of both Cobradi and TOSSD.

## 2 COMPARING TOSSD AND COBRADI VARIABLES

A comparison of the TOSSD and Cobradi methodologies allows to identify the convergent and divergent points, as well as what should be adapted in Cobradi so as to fit into the TOSSD model. The comparison was made via a reorganization of the Cobradi 2014-2016 in accordance to the TOSSD methodology.

It is important to highlight that Brazilian cooperation differs from the traditional model because it does not transfer financial resources, that is, Brazil is not a financial donor and does not offer concessional resources as well.

The results of the comparative exercise are as follows.

a) Information data "*Reporting year, Provider country / institution"* are available in Cobradi (reference year, country and institution). Cobradi only reports on cooperation offered by the Brazilian federal government.

b) The variable "*Provider agency*" is reported by means of a code that identifies the agency in the supplier country, for it has budgetary responsibilities and controls its activities. In Cobradi the Brazilian Cooperation Agency (ABC) is the agency that coordinates technical and humanitarian cooperation. There are, however, other Brazilian institutions that also have cooperation projects. Standardization of names and coding of institutions is desirable to assure data consistency.

c) The variable "*Provider project ID number*" is another variable in the TOSSD model present in Cobradi, in many cases. In the projects coordinated by the ABC those numbers are available at ABC data sheets. For other initiatives this is not so easy. In the case of scientific cooperation, it requires a search on the cooperation agreements to identify the project number. In humanitarian and educational initiatives, the project number does not exist, hence some alternative must be envisaged. However, it is possible to create a new specific identification for all activities that will be registered, independent or associated with the original identification.

d) The "*TOSSD ID Number*", a unique code to identify the project in the TOSSD database, does not exist in Cobradi. Such a code would only be generated by OECD after the projects are loaded in its database.

e) The "*TOSSD recipient*" variable is a code that identifies the country that receives the cross-border flows. In Cobradi we find this data more widely reported than in TOSSD, because TOSSD identifies each country (Angola, Mozambique etc), whereas Cobradi identifies not only the name of the recipient country, but also regional groups, or even a group of countries and subregions in Africa, Latin America and the Caribbean, such as the Portuguese Speaking African Countries and Caribbean Community. This observation must be taken into account in order to find a way to code these groupings of recipient countries. Registration of group countries may also be useful for several purposes.

f) In "*Project title"* we identified the same problem as in the project description variable (*Project description*). The information is included in Cobradi's data sheets only in the case of technical cooperation coordinated by ABC. For activities related to educational or humanitarian cooperation it is not possible to identify the name of the Project.

g) An important question is how to properly report educational cooperation projects under TOSSD. The main educational cooperation programs are the Exchange Program for Undergraduate Students (PEC-G) and the Exchange Program for Graduate Students (PEC-PG), offered to students from developing countries with educational agreements with Brazil. Cobradi spreadsheets provide only information about the course and the University where the foreigner studies.

h) The variable *"Project description"* fits the Cobradi well, even though there may be some costs to translate the name and description of the project into English.

i) The "*external link*" variable corresponds to a digital identifier (DOI) or link to access a webpage (from the provider, implementation partner or recipient) that contains detailed information about the activity. Cobradi does not have it, but in any case, this is not a mandatory variable in TOSSD.

j) The variable on the "*SDG Focus*" does not exist in Cobradi and must be adopted by identifying to which SDGs each cooperation projects corresponds.

k) Another TOSSD item that does not exist in Cobradi, but that can be adopted, is the "*sector*" variable. Brazil adopts the 2.0 version of the National Classification of Economic Activities (CNAE), provided by the Brazilian Institute of Geography and Statistics. CNAE is based on the United Nations International Standard Industrial Classification of All Economic Activities (ISIC), whereas OECD uses the CRS code classification. If the TOSSD methodology is to be adopted by the UN, perhaps the ISIC will be standardized, closer to the Brazilian standard.

l) The "Channel of delivery" and "Channel name" are variables that exist in Cobradi's data and they correspond to a unique code that identifies the institution through which the activity is implemented.

m) The variable "modality" is worth an observation. It is possible to identify in the Cobradi data when it is technical and educational cooperation. But there are no modalities in the TOSSD code list corresponding to humanitarian or scientific cooperation. In addition, there are some codes that appear in TOSSD, such as the "Budget support" code, not present in Cobradi. There should be some convergence.

n) The variables "Financial instrument" and "Financing arrangement" do not have parity to Cobradi. These are codes that specify the financial instrument used to finance the program. Since Brazil does not finance development, these variables are not expected to be considered.

o) The variable "Framework of collaboration" identifies whether the project corresponds to SouthSouth cooperation or Triangular[3] cooperation. Cobradi, in addition to having data on South-South and Triangular cooperation, also presents data on South-North cooperation, since Brazil cooperates with countries in the North, especially in scientific activities. However, TOSSD has no code for South-North cooperation. Cobradi will continue to register South-North cooperation, but it should not be used for SDG 17.3 indicators. In addition, there are contributions to international organizations and projects with regional scope, such as in Africa and Latin America, not considered by TOSSD.

p) The variable "TOSSD Pillar" can be included in Cobradi data. It is only necessary to identify whether the resource went to an identified country (Pillar I) or to development activities at the regional and global level (Pillar II).[4]

q) As per data related to financial values, Cobradi only considers, among the TOSSD variables, the "Amount mobilized" and the "currency". Since Brazilian cooperation does not comprise financial flows, this information is less detailed than in TOSSD.

r) In accordance with the TOSSD manual for technical cooperation, it is possible to extract from Cobradi database the number of hours of technical work and the corresponding salary cost. In any case, it is necessary to standardize the method to be adopted to calculate hours and wages.

s) The variable "concessionality" does not apply to Brazilian cooperation.

t) "Leveraging mechanism" does not exist in Cobradi, for the same reason already mentioned – Brazilian cooperation is not in financial terms.

u) Accordingly, "Origin of the funds mobilized" is not to be found in Cobradi. All activities are financed by the Treasury.

Table 1 summarizes the above information, identifying which variables of the TOSSD model are not included in Cobradi.

3. Brazil adopts the term trilateral cooperation.
4. The term International Public Goods used in TOSSD is not recognized by Brazil and could harm the adoption of the Pillar II classification.

TABLE 1
**Comparison Cobradi – TOSSD**

| Variables | TOSSD | Cobradi |
|---|---|---|
| Reporting year | Yes | Yes |
| Provider country/institution | Yes | Yes |
| Humanitarian Assistance | No | Yes |
| Educational Cooperation | No | Yes |
| South-North Cooperation | No | Yes |
| Provider agency | Yes | Yes |
| Provider project ID number | Yes | Yes |
| TOSSD ID Number | Yes | No |
| TOSSD recipient | Yes | Yes |
| Project title | Yes | Yes |
| Project description | Yes | Yes |
| External link | Yes | May be included |
| SDG focus | Yes | May be included |
| Sector | Yes | May be included |
| Channel of delivery | Yes | Yes |
| Channel name | Yes | Yes |
| Modality | Yes | Yes |
| Financial instrument | Yes | No |
| Financing arrangement | Yes | No |
| Framework of collaboration | Yes | Yes |
| TOSSD Pillar | Yes | May be included |
| Currency | Yes | Yes |
| Amount committed | Yes | No |
| Amount disbursed | Yes | No |
| Reflows to the provider | Yes | No |
| Amount mobilised | Yes | Yes |
| Salary cost | Yes | May be included |
| Concessionality | Yes | No |
| Maturity | Yes | No |
| Leveraging mechanism | Yes | No |
| Origin of the funds mobilised | Yes | No |

It is worth stressing two points that deserve to be highlighted for possible questioning and which were identified when filling the TOSSD data sheet with Cobradi data.

1. Humanitarian cooperation is the one whose adaptation to the TOSSD standard in mostly required. It is not a specific project, but an international action. In Cobradi there is no such information as the name and description of the project, but there is information about the activity, such as the donation of food and medicines and the initiatives of humanitarian character.
2. The modalities of cooperation considered in Cobradi are broader than those of TOSSD. Cooperation from Brazil comprise other dimensions such as technical, scientific and technological, humanitarian, educational, peacekeeping operations and human rights, that are not considered by TOSSD.

The decision to adopt the TOSSD standard would imply the need for the Brazilian representatives and the coordinating group of this mechanism to be active in adapting the data collection process to contemplate the South-South cooperation experiences not only of Brazil but also of other developing economies.

## 3 WHAT NEEDS TO BE ADDED TO COBRADI, ACCORDING TO TOSSD

One of the points that should need be added is to report the Brazilian cooperation projects in reference to the Sustainable Development Goals.

Also, Cobradi should include other kinds of international actions, such as the external debt forgiveness and export credit provision by the Brazilian Development Bank (BNDES).

## 4 CONTRIBUTIONS OF THE BRAZILIAN EXPERIENCE TO TOSSD

Previous paragraphs have shown that some aspects of the Brazilian experience are not included in TOSSD, and therefore three contributions from Cobradi to TOSSD are briefly identified.

First, the mandatory payments to international organizations which represent the majority of resources spent by the federal government on cooperation. TOSSD is not clear about whether these resources should receive an aid treatment (including compulsory contributions from a member country to international organizations) or whether only those activities that directly support the SDGs are to be considered.

One possibility is to include the resources spent with international organizations, especially the compulsory ones in SDG number 17 ("Partnerships and Means of Implementation"), in such goals as 17.3; 17.6; 17.10; 17.13; 17.16; 17.19 and others.

Second, the Brazilian experience comprises the survey, systematization and analysis of practices that constitute the experiences, knowledge and know-how accumulated and shared with partner countries, which are not put into practice within the time horizon of one year.

For example, Brazil cooperation in the field of Human Milk Banks, based on the experience and implementation of the Brazilian model and carried out by the Brazilian Network of Human Milk Banks since 2003 in several countries in Latin America, the Caribbean and in Africa.

Thirdly, Cobradi accepts the classifications that national institutions make for their international cooperation. The Oswaldo Cruz Foundation (Fiocruz) is an interesting example. Its Center for International Health Relations coined the notion of "structuring cooperation in health". It is challenging to translate these specific concepts to the TOSSD jargon without losing the originality and protagonism of these initiatives.

In summary, Brazil has an already long-standing experience in mapping and measuring its activities related to international cooperation to development and considers that they are far too valuable for the South-South and South-North relations. The adhesion to TOSSD is well taken. But it is understood that there must be a process of mutual adjustment, whereby the Brazilian tool, Cobradi, shall make some adaptations, at the same time it is very important that TOSSD methodology takes into account the several initiatives that are typical of international cooperation taking place among less developed economies, but differ from the predominantly finance-oriented approach adopted so far by TOSSD.

**Ipea – Institute for Applied Economic Research**

**Press and Communications Office**

**PUBLISHING DEPARTMENT**

**Coordination**
Reginaldo da Silva Domingos

**Coordination assistant**
Rafael Augusto Ferreira Cardoso

**Supervision**
Camilla de Miranda Mariath Gomes
Everson da Silva Moura

**Typesetting**
Aeromilson Trajano de Mesquita
Cristiano Ferreira de Araújo
Danilo Leite de Macedo Tavares
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**Cover design**
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**Graphic design**
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