

Inputs from the International Forum on TOSSD (IFT) Secretariat to an Elements paper on Financing for Development

Introduction

[Total Official Support for Sustainable Development \(TOSSD\)](#) is an international standard for measuring the full array of resources to promote the sustainable development of developing countries. It is designed to monitor all official resources flowing into developing countries for their sustainable development, but also private resources mobilised through official means. It also measures contributions to International Public Goods.

The reference to TOSSD in the Addis Ababa Action Agenda (AAAA) is found in section C. International Development Co-operation, paragraph 55: *“We will hold open, inclusive and transparent discussions on the modernization of the ODA measurement and on the proposed measure of “total official support for sustainable development” and we affirm that any such measure will not dilute commitments already made.”* In the [2023 FfD Forum outcome document](#), UN member states recognised TOSSD as a new measure already created.

TOSSD data speak by themselves. By 2025, TOSSD will have collected data on five years of cross-border support to developing countries and global expenditures, from more than 120 official providers, including countries and multilateral organisations.

The inputs below have been drafted by the International Forum on TOSSD Secretariat based on a discussion on the FfD4 process in the IFT Steering Group on 25 September 2024. They relate to the AAAA action areas ‘International development cooperation’ (chapter II.b.) and ‘Science, technology, innovation and capacity building’ (chapter II.e.) as well as ‘Data, monitoring and follow-up’ (chapter IV). The inputs aim to respond to the two guiding questions of the Co-Facilitators, i.e. What are the key financing policy reforms and solutions that the fourth International Conference on Financing for Development should deliver? How could the Conference strengthen the follow-up process, to ensure accountability to and full implementation of commitments made?

c. International development cooperation

The TOSSD measure – by reflecting the financing for development architecture as conceived in the AAAA – could help monitor the Sevilla agreements. TOSSD provides a **holistic, inclusive and transparent measure** of the resources available for sustainable development and can inform the design and implementation of the needed reforms to the international FfD architecture. **TOSSD is:**

- **A universal framework** – for reporting by all public providers, both countries (traditional donors and South-South co-operation providers) and multilateral organisations, capturing the full array of the support they provide to developing countries and globally.
- **A recognised standard** – created by a wide range of stakeholders, including developing countries, civil society and international organisations, with mechanisms to guarantee the highest data quality.
- **A transparency tool** – a unique, comparable set of data collected globally to provide developing countries with key information on available resources to finance the SDGs. TOSSD

aims to create a more transparent global system where the financial and in-kind contributions from diverse sources are recognized and can be better coordinated.

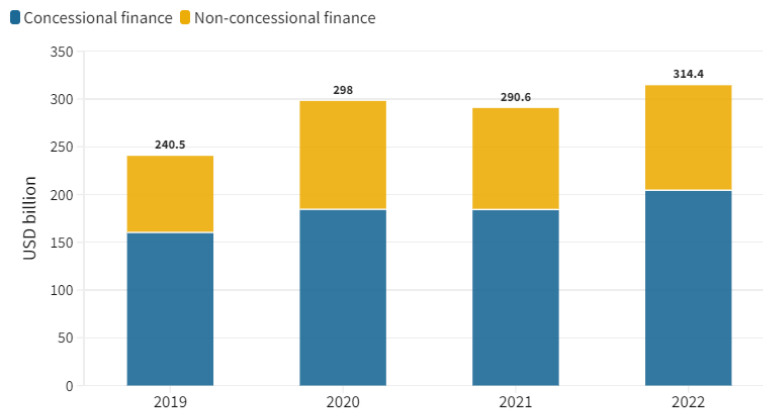
All these features make TOSSD an important tool for tracking global progress on financing for development.

The TOSSD methodology (TOSSD reporting instructions¹) was developed by the International TOSSD Task Force, established in 2017, working in an open, inclusive and transparent manner, in line with the AAAA. TOSSD data have been collected since 2019 and are publicly available at www.tossd.online. The number of official providers reporting to TOSSD has progressively expanded. For 2022 data, 121 providers reported to TOSSD², including 57 countries (traditional donors and South-South co-operation providers) and 64 multilateral organisations. 2023 data will be released in Q1/2025.

Cross-border resource flows reported to TOSSD (also known as TOSSD Pillar I) reflect the broad landscape of international development co-operation. TOSSD measures in a comprehensive way resources provided to developing countries, from all official sources, through a wide range of financial instruments and in-kind modalities. Developing countries and other relevant stakeholders can use TOSSD data to conduct trend analyses on cross-border flows, as well as analyses on concessionality, thematic and SDGs allocation, channels of official support, modalities of support, and financial instruments used.

Concessional and non-concessional cross-border resource flows reported to TOSSD

2019-2022 data, gross disbursements, USD billion, 2022 constant prices



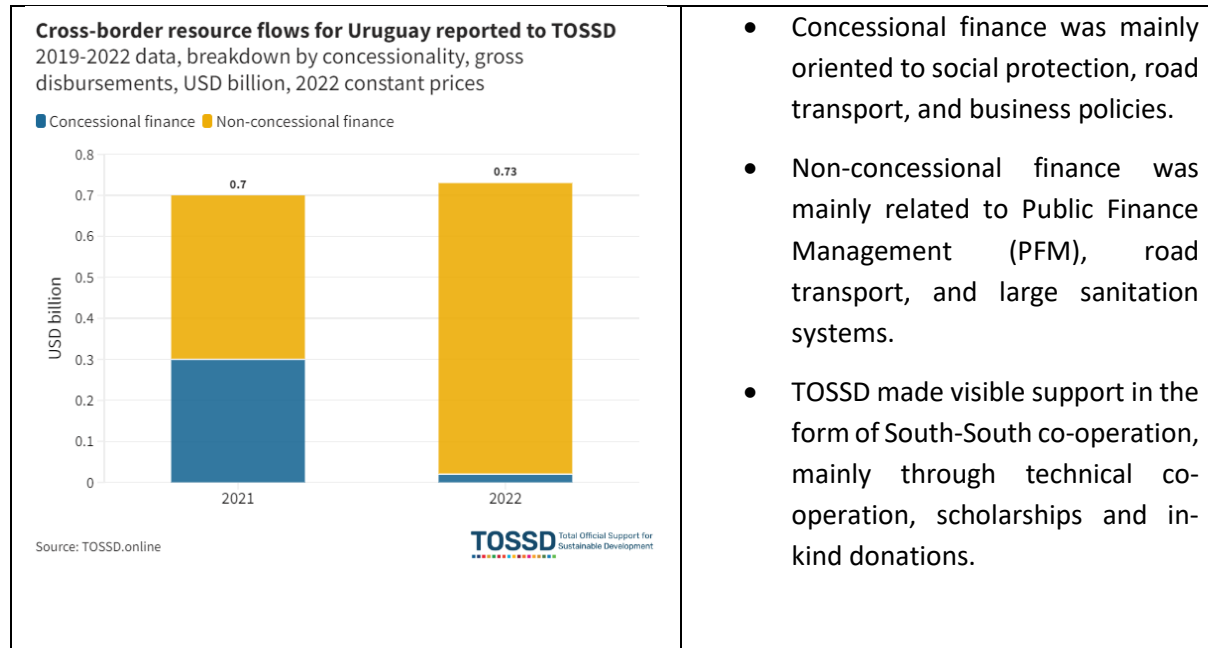
Source: TOSSD.online

The enhanced transparency TOSSD brings to international development co-operation is best demonstrated through country examples. TOSSD data have been used by some developing countries in the Voluntary National Reviews (VNRs). By capturing the full array of cross-border resource flows to developing countries, TOSSD data can serve to map the financing landscape in the Integrated

¹ Available in [English](#), [Spanish](#) and [French](#).

² See [here](#) the full list of TOSSD reporters, year by year, since 2019.

National Financing Frameworks (INFFs). TOSSD data can usefully inform resource mobilisation strategies, strengthen accountability and country ownership, and facilitate provider coordination. Transparency and accountability are essential for ensuring that financial commitments are met and resources are properly allocated.

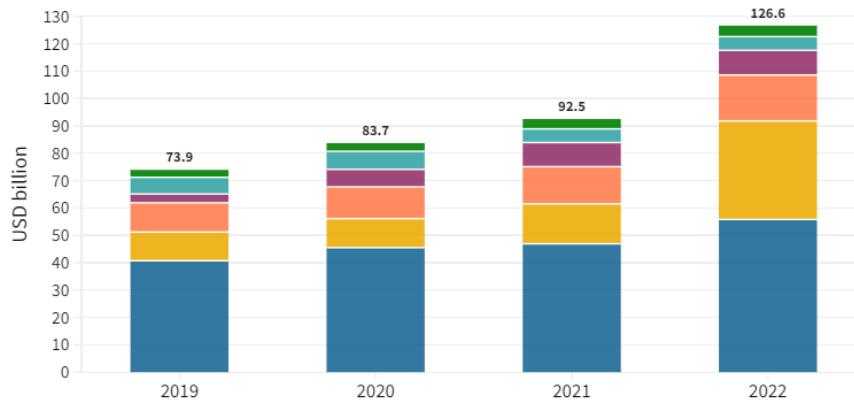


FfD4 provides an opportunity to position the need for funding for International Public Goods (IPGs) and responses to global challenges. There is a need to measure these contributions while clearly distinguishing them from cross-border support to developing countries. By 2025, TOSSD will present five years of data on contributions to IPGs, and can share lessons learnt, best practices and challenges in their measurement. TOSSD currently tracks support in areas such as global public health, global normative functions, climate change mitigation, and support to refugees and protected persons. The measurement methodology has been progressively refined, with important technical support from relevant stakeholders, including UN agencies and bodies. TOSSD data on IPGs can be relevant to monitor the implementation of international conventions e.g. Global Compact on Refugees. Contributions to IPGs are counted separately from cross-border flows to developing countries, ensuring data accuracy.

Sectoral breakdown of support to International Public Goods reported to TOSSD

2019-2022 data, gross disbursements, USD billion, 2022 constant prices

■ Refugees in provider countries
 ■ Energy
 ■ Health
 ■ Government & Civil Society
 ■ General Environment Protection
 ■ Other sectors



Source: TOSSD.online

The promise of holding open, inclusive and transparent discussions on TOSSD has been fulfilled.

From 2024 onwards, the TOSSD standard is governed by an independent entity, the [International Forum on TOSSD \(IFT\)](#). As of 15 October 2024, the Forum has 26 members and 8 observers, from all regions and income levels. The Forum has three main bodies:

- **The General Assembly**, where all IFT Members, Observers and all TOSSD data Reporters can offer insights to shape TOSSD and access a knowledge-sharing hub on transparency for development support.
- **The Steering Group**, that ensures the implementation of the vision, mission and strategic priorities of the Forum. The Steering Group approves the refinements to the TOSSD methodology. It has a balanced representation of provider and recipient countries (including dual provider/recipients) and multilateral organisations, with a strong involvement, as permanent observers, from the civil society and the UN (through UNCTAD).
- **The Secretariat**, which leads the day-to-day implementation of TOSSD. It collects and publishes TOSSD data and works to enhance data reporting and use. The Secretariat operates under the guidance of the Steering Group. The Secretariat is hosted by the OECD.

The IFT replaced the International Task Force (2017-2023) that had been established to develop the TOSSD measure.

The TOSSD methodology was reviewed in a Working Group of the United Nations Inter-Agency and Expert Group on SDG Indicators (IAEG-SDGs) (2020-21). Through a decision of the UN Statistical Commission in March 2022, TOSSD was adopted as a data source for SDG indicator 17.3.1 in the SDG Indicator framework.



There is no evidence of the TOSSD measure diluting commitments already made.

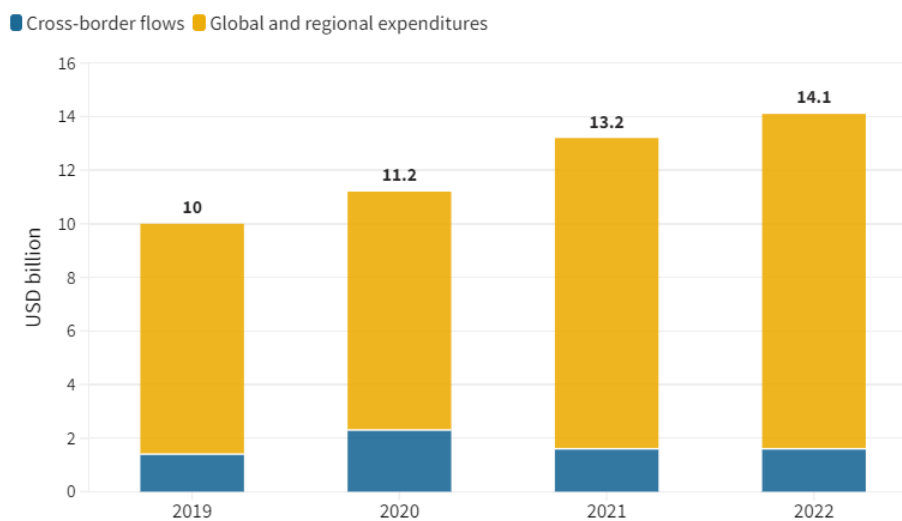
The 0.7% ODA/GNI target remains the formal international commitment under the UN and the Development Assistance Committee (DAC) of the OECD. The introduction of TOSSD has neither altered this target nor affected the ODA calculations. DAC members continue to be evaluated based on their ODA performance.

TOSSD includes financial flows that go well beyond ODA, such as non-concessional finance. TOSSD is measured from the recipient perspective and is thus complementary to ODA rather than a substitute. TOSSD also tracks South-South Co-operation. In fact, TOSSD expands the understanding of development support aligned with the SDGs, without reducing the focus of ODA on traditional aid priorities.

e. Science, technology, innovation and capacity building

TOSSD tracks support for research and development (R&D) in various areas of sustainable development, covering both cross-border support to R&D in developing countries and research on global issues. The guidance on measuring R&D places emphasis on the involvement of developing countries in research activities.

Support to R&D reported to TOSSD, 2019 - 2022
Gross disbursements, USD billion, 2022 constant prices



Source: TOSSD.online

IV. Data, monitoring and follow-up

With five years of data on support for sustainable development as a starting point, the TOSSD measure could contribute to the monitoring of the implementation of the Sevilla agreements. TOSSD has progressed in the measurement of the full array of officially-supported resources for sustainable development, while clearly distinguishing flows to developing countries from support at regional and global levels, and official flows from mobilised private finance. TOSSD has already been recognised as data source of multiple international agendas, such as the 2030 Agenda (as data source of the SDG

indicator 17.3.1)³, the Global Compact on Refugees⁴, and the Kunming-Montreal Global Biodiversity Framework⁵.

TOSSD could help strengthen the follow-up process to the new FfD agenda in three ways:

- **By providing high-quality disaggregated data on official development support, available online, for everyone, free-of-charge.** TOSSD enhances transparency by publishing timely and comprehensive information on development activities in a common, open, electronic format. All official cross-border flows to developing countries and global expenditures are available at activity-level through the TOSSD data visualisation tool (www.tossd.online).
- **By providing additional transparency on the full array of resources supporting sustainable development in developing countries and globally.** TOSSD tracks both concessional and non-concessional finance, regardless of the framework of collaboration (Official Development Assistance - ODA, South-South and Triangular/Trilateral co-operation) or financial arrangement (e.g., Islamic Finance, Blended Finance). TOSSD also reflects the full array of support that multilateral organisations (UN entities, Multilateral Development Banks and other multilateral organisations) deliver to developing countries, with funding from their core resources and trust funds.
- **By implementing a list of TOSSD recipients that considers – in addition to gross national income per capita – economic, social and environmental criteria, in line with the ambition and nature of the SDGs and the 2030 Agenda.** The IFT Steering Group has agreed to define the list of recipients based on GNI per capita, the Inequality-Adjusted Human Development Index (IHDI), the Notre Dame Global Adaptation Index (ND-GAIN) and the United Nations Multidimensional Vulnerability Index (UN MVI). **This decision (which will take effect in 2025) will enhance transparency on financing for sustainable development in developing countries and regions, including countries graduated from ODA such as Bahamas, Barbados, Brunei, Chile, Saint Kitts and Nevis, Seychelles, Trinidad and Tobago, and Uruguay.**

TOSSD, being subject to the UN Statistics Quality Assurance Framework, follows strict data quality checks. The IFT ensures the quality of the institutional environment (objectivity, impartiality, transparency, and credibility), essential to build trust, which is the very foundation of a statistical system. There are three main examples of quality checks:

- **In 2025, TOSSD will start implementing a Data Review Mechanism for TOSSD-recipient countries.** The mechanism will allow, for the first time, developing countries to comment on the data collected at the global level on the official support they receive. This has been a long-standing demand by developing countries to other similar frameworks. All TOSSD recipient countries are invited to engage in this mechanism.

³ Metadata available [here](#).

⁴ See [here](#) for further reference.

⁵ Indicator D.1. “International public funding, including official development assistance (ODA), for conservation and sustainable use of biodiversity, and ecosystems”. Metadata (pp. 109-115) is available [here](#).

- **TOSSD has operationalised the definition of sustainable development.** Many authors and institutions have pointed out the challenges of measuring contributions to the SDGs and assessing whether activities align with these Goals. In TOSSD:
 - Providers are expected to link the reported activities to specific SDG targets, which are subsequently reviewed by the IFT Secretariat. Reporting against the SDGs has progressively improved in TOSSD (from 46% of disbursements in 2019 to 63% of disbursements in 2022).
 - Information is collected and published on providers' Environmental and Social Safeguards (ESS) or their equivalents.
 - The TOSSD framework excludes activities that do not contribute to sustainable development, considering the local context.
- Since 2024, TOSSD metadata are [available online](#), to enhance the understanding of the measure and facilitate the use of TOSSD data.