



International Forum on TOSSD

Third Meeting of the Steering Group of the International Forum on TOSSD (IFT)

10-12 March 2025, Boulogne-Billancourt, France

Summary Record / Main Conclusions and Action Points

This document presents i) the main conclusions and actions points and ii) the Summary Record of the 3rd Steering Group meeting of the IFT as recorded by the co-Chairs and the Secretariat. It is presented to the Members of the Steering Group for approval by written procedure.

This revised version addresses a member's request for edits to items 3 (paragraph 3, first bullet) and 13 (paragraph 35, first bullet). The Steering Group Members are invited to approve the edited paragraphs, highlighted in yellow. If no comments are received by 7 May 2025, the document will be considered approved.

Contact:

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MAIN CONCLUSIONS AND ACTION POINTS

As recorded by the co-Chairs and the Secretariat

Item 1. The Steering Group approved the meeting agenda.

Item 2. The Steering Group welcomed the presentation of the results of the 2024 TOSSD data collection on 2023 activities. Members praised the improvement in TOSSD data coverage and requested more information on remaining data gaps for multilateral organisations, particularly, the World Bank Group. A recipient country Member offered to facilitate the reporting of African South-South co-operation providers to TOSSD. Another Member mentioned it could provide support to new TOSSD reporters.

Item 3. The Steering Group endorsed the Secretariat's analysis of the 2024 communication and outreach outcomes and approved the Communication and Outreach Strategy for 2025 as proposed by the Secretariat.

Item 4. The Steering Group approved the proposed refinements to the TOSSD Reporting Instructions and agreed to keep the Cook Islands on the list of TOSSD recipients. The Steering Group noted the Secretariat's recommendation to not report core contributions to the International Atomic Energy Agency (IAEA) as TOSSD at this stage but tasked the Secretariat with deepening its analysis for further discussion in the Statistical Working Group.

Item 5. The Steering Group approved the plan and timeline for work on the use of TOSSD for tracking global commitments, starting with the data pilot on biodiversity and followed by exploratory work on climate finance.

Item 6. The Steering Group applauded the efforts to set up the TOSSD Data Review Mechanism and the automated recipient profiles. The co-Chairs invited the Steering Group to provide any additional feedback to the Secretariat by the end of March.

Item 7. The Steering Group welcomed the progress made by the Secretariat in developing a provider perspective of TOSSD data. Members highlighted how the provider perspective could be a useful tool in encouraging wider reporting across government agencies but cautioned that comparability from year to year must be maintained. Members invited the Secretariat to continue its work on the provider perspective and develop a proposal that fits the needs of all reporters, including multilateral organisations and South-South providers.

Item 8. Regarding the IFT funding situation, the Secretariat will keep the Steering Group informed on decisions made by USAID and the OECD. In the meantime, it will continue fundraising.

The Secretariat will begin preparing for the renewal of the OECD hosting arrangement of the IFT Secretariat, exploring the Memorandum of Understanding (MOU) option, including finding signatories, and researching a different hosting arrangement proposed by the OECD MOU Legal Team. More information on the second option will be forthcoming.

Item 9. Members are requested to provide further input to the Annual Report by 31 March.

Item 10. The Steering Group supported the Secretariat's proposal to create the Statistical Working Group (SWG), and one Steering Group Member expressed their interest in co-chairing the SWG. The Secretariat will determine the feasibility of holding the 1st SWG meeting in Madrid during the same week that the 4th Steering Group and 2nd General Assembly meetings will be held (September 2025).

Item 11. The Secretariat will issue the draft updated Terms of Reference, in track changes and with related explanatory notes, for the General Assembly's approval.

Item 12. The Steering Group is invited to make further suggestions regarding the 2nd IFT General Assembly meeting by the end of March. The Secretariat will send a save-the-date for the 2nd IFT General Assembly meeting in mid-April. The Secretariat will liaise with the host country (Spain) to confirm their ability to host all sessions planned, which depends on available meeting rooms.

Item 13. The co-Chairs will work on a new version of their Strategy Paper, to be released before end-April, to coincide with the FfD Forum and the 4th Preparatory Committee meeting on FfD4.

Item 14. Under any other business, the Secretariat noted that it would not attend the 4th Preparatory Committee meeting for FfD4 but asked Steering Group Members and Observers to inform the Secretariat if they planned to attend. Moreover, the Secretariat advised that it remained available to support members with inputs and presentations. The co-Chairs recommended that IFT Steering Group Members and Observers continue to position TOSSD and the IFT in the final stages of the FfD4 process.

SUMMARY RECORD

Item 1. Introduction and Welcome

1. The co-Chairs (Mr Laurent Sarazin, EU and Mr Ashwell Jenneker, South Africa) welcomed participants to the Third meeting of the IFT Steering Group (see the list of participants in the Annex). The agenda was approved. Mr Sarazin chaired items 1, 2, 4, 5, 8, 10, 13 and 14, and Mr Jenneker chaired items 3, 6, 7, 9, 11 and 12.

Item 2. Results of the 2024 TOSSD Data Collection on 2023 Activities

2. Mr Gabriel Di Paolantonio (IFT Secretariat) presented the results of the 2024 TOSSD data collection on 2023 activities. The Steering Group welcomed the update, noting the continuous improvement in TOSSD data coverage on South-South co-operation (SSC) and pillar II activities, the successful efforts to obtain data from Luxembourg and the Netherlands, and the generally smooth reporting process. They requested more information on the status of discussions with the World Bank Group and on the biggest data gaps for other multilateral organisations, and they asked how IFT Members and Observers could help in this regard given their participation in the boards of the organisations. Other comments related to:

- **Publication of the 2023 TOSSD data and availability of data on Triangular Co-operation.** The Secretariat confirmed that the data were now available online and demonstrated how to access data on Triangular Co-operation (TrC) using the TOSSD data visualisation tool.
- **Availability of Pillar II data broken down by sub-pillars II.A and II.B.** The Secretariat explained that the breakdown by sub-pillar was available online but only for a limited number of activities. The sub-pillars had been introduced during the 2024 data collection round; in-depth analyses could therefore be made only in the coming years.
- **Consistency and comparability of TOSSD data.** The Secretariat gave examples of the consistency checks applied to TOSSD data. An SSC provider highlighted that they were in the early stages of reporting (for the time being their TOSSD data only included activities of the Ministry of Foreign Affairs), and they hoped to foster a discussion on how TOSSD could measure impact. A recipient country member offered to facilitate the reporting of African South-South co-operation providers to TOSSD. Another member mentioned it could provide support to new TOSSD reporters.
- **Mobilised Private Finance (MPF).** The Secretariat explained that it was planning to pursue work on MPF in the second half of 2025, in line with the 2025-2026 Budget and Work Plan approved by the Steering Group in 2024.

Item 3. Communication and Outreach Outcomes in 2024 and Strategy for 2025

3. Mr Camilo Gamba Gamba (IFT Secretariat) presented the results of the implementation of the 2024 Outreach and Communications Strategy, as well as the objectives and activities proposed for the 2025 strategy. The Steering Group endorsed the

2024 results and expressed broad support for the proposed 2025 strategy. Their questions and comments related to:

- **Reference to TOSSD in the first draft of the FfD4 outcome document.** Several members emphasised the importance of a good reference to TOSSD in the FfD4 outcome document. The current wording was generally seen as positive as it recognised TOSSD as an existing measure that can help monitor the delivery, effectiveness and impact of development co-operation in all its forms. A few members thought that the reference could be more ambitious and suggested promoting an explicit mention to the International Forum on TOSSD (in paragraph 33) and to the agreement on the use of multidimensional criteria to define the list of TOSSD recipients (in paragraph 57). The Steering Group valued the fact that the first draft explicitly linked TOSSD to discussions within the UN (with paragraph 33 referring to the Development Co-operation Forum).
- **The level of ambition of the proposed result indicators.** Regarding the proposed indicator on expanding the Forum’s membership, a member encouraged all Steering Group Members to undertake outreach activities and to be ambitious in their goals to bring additional members to the IFT. It volunteered to report on its own efforts in this area during the next Steering Group meeting. The Secretariat noted that there is also work to be done with current interim members to confirm their membership.
- **Promotion of South-South co-operation (SSC) reporting.** UNCTAD (permanent observer to IFT) stressed that SSC reporting was a country-led process. UNCTAD was keen to work with the IFT Secretariat on interoperability and usability of SSC data, decreasing reporting burdens for countries. Recalling that TOSSD applied the UN-approved methodology on SSC, the Secretariat agreed that the focus must be on interoperability and noted that in the context of TOSSD this meant close collaboration with UNCTAD, SEGIB, OECD (CRS database) and others. The Secretariat also stated that it recognised that UNCTAD had been designated as the entity responsible for global reporting on SSC for the SDG indicator 17.3.1.
- **Promoting TOSSD through traditional media.** The Secretariat agreed that there was a lot of room for improvement in this area. It noted that the 2025 strategy included a specific activity to bring journalists’ attention to TOSSD data but stressed that this communication objective would require more resources and support.
- **Fostering TOSSD data use more generally.** Examples mentioned included the Voluntary National Reviews (VNRs) and the monitoring of the FfD4 commitments.

4. The co-Chair concluded the item by noting that the Steering Group had approved the 2025 Communication and Outreach Strategy as proposed by the Secretariat.

Item 4. Proposed Adjustments to the TOSSD Methodology

5. Mr Camilo Gamba Gamba (IFT Secretariat) presented the Secretariat’s proposal to refine the TOSSD Reporting Instructions, to be applied for the 2025 TOSSD data collection round on 2024 activities. The Steering Group approved all adjustments proposed, as follows:

- Recognition of multilateral support to South-South co-operation as a framework of collaboration in TOSSD (modality approved by the Steering Group in September 2024).
- Expansion of the size limit of the channel name field to avoid losing information on implementing partners.
- Clarification on the reporting of co-financing arrangements in the context of South-South and Triangular Co-operation.
- Clarification that salary costs can also be reported for activities implemented or partially implemented virtually, reflecting the time spent by public officials on such activities.
- Classification of resources reported as 'other expenditures in the provider country (modality H00)' under sub-Pillar II.B.
- Clarification on the categorisation of support to UN Special Political missions and other political processes under Pillar I.
- Edits to Annex I to recognise that assessed contributions to multilateral organisations, voluntary core contributions and contributions to specific-purpose programmes and funds (modalities B02a, B02B and B03 respectively) are reported by all bilateral providers.

6. A few other points related to the 2025 data collection round were raised by the Steering Group, as follows:

- **Export credits.** In response to a question by a member, the Secretariat confirmed that export credits can be reported in TOSSD as long as they comply with the criterion of sustainable development. Another member requested that further detailed guidance on export credits be included in the Reporting Instructions.
- **Special Drawing Rights (SDRs).** The Secretariat took note of the Steering Group's interest in this workstream and indicated that it would pursue work on the use of SDRs to fund sustainable development. It would develop a proposal for the next Steering Group meeting.
- **Guidance on the categorisation of core contributions to multilateral organisations as Pillar II.A and Pillar II.B.** The Secretariat noted that further guidance on this breakdown would be incorporated in the 'explanatory notes' attached to the data solicitation on 2024 activities, and that further refinements, if needed, would be discussed by the Statistical Working Group once established.

7. Under this item, the Steering Group was also invited to consider **the case of the Cook Islands on the list of TOSSD recipients**. Mr Camilo Gamba Gamba (IFT Secretariat) explained that, in line with Annex B of the TOSSD Reporting Instructions, the Secretariat had analysed the case and proposed keeping the Cook Islands on the list. After its ODA graduation, the Cook Islands had continued receiving official development support and some South-South co-operation providers were establishing co-operation agreements with the country. The Steering Group approved the Secretariat's proposal and agreed to monitor the situation every three years. It further agreed that if data on the IHDI, ND-GAIN and UN MVI for the Cook Islands become available, the analysis would rely on those indicators, as for any other TOSSD recipients.

8. Mr Gabriel Di Paolantonio (IFT Secretariat) presented **the case of reporting core contributions to the International Atomic Energy Agency (IAEA) as TOSSD**. The Secretariat had reviewed the IAEA programme of work and budget for 2024-25 and noted that some, but not all, of the ‘major programmes’ made a link with the SDGs. At the same time, the SDGs do not mention nuclear energy and the IAEA is not a custodian of any SDG indicators. The Secretariat therefore maintained its recommendation to not report core contributions to the IAEA as TOSSD at this stage. Based on comments by a few members and observers, the Secretariat was tasked to further develop the analysis on the eligibility of such contributions, not circumscribing it to alignment with SDG 7 but also considering how IAEA work can help implement other SDGs e.g. safe environments and societies. The co-Chair from the EU requested that this item be further discussed in the Statistical Working Group once in place.

Item 5. Use of TOSSD for Tracking Global Commitments

A. Climate Finance

9. Ms Julia Benn, Head of the IFT Secretariat, presented a proposal for a process and workplan to explore how TOSSD could usefully contribute to tracking finance for climate action at the global level. She emphasised the importance of the Steering Group discussion on this topic given the centrality of climate action to sustainable development policies and given the adoption of the New Collective Quantified Goal (NCQG) on climate finance at the 29th Conference of Parties (COP 29) of the United Nations Framework Convention on Climate Change (UNFCCC) in December 2024 in Baku, Azerbaijan. Mr Raphaël Jachnik (OECD Environment Directorate) informed the meeting participants of expected work in the climate community to develop a common understanding of the NCQG and identify best available sources for data on climate-specific expenditures, including official flows but also private finance mobilised through official action.

10. The comments and questions from the Steering Group focused on how the proposal related to the transparency framework under UNFCCC and the existing reporting to OECD DAC (Rio markers), the possibility to include in the work plan an analysis of the limitations of current data sources, ensuring complementarity and adding value while avoiding discrepancies in figures and additional workload. In response, Ms Benn shared examples of data gaps on support for climate action by dual providers/recipients and multilateral institutions from the Global South and emphasised the additional transparency that could be achieved through the TOSSD recipient perspective, clearly separating cross-border support from global and regional expenditures (international public goods). She noted that certain philanthropic foundations had shown interest in this area as they were also funding international public goods. She reiterated that the aim of the work was not to re-define climate finance, but how to best collate the data to facilitate access for data users and that the stakeholder consultations were a critical first step in this regard. The OECD Environment Directorate reiterated their readiness to collaborate with the IFT Secretariat and highlighted the potential of TOSSD data to foster inclusivity and add value in the tracking of climate action in the future.

B. Biodiversity Finance

11. Ms Daniela Ibarra Díaz (IFT Secretariat) presented the first elements for a pilot study on using TOSSD to track global biodiversity finance commitments. She highlighted the favourable momentum for addressing this issue, given the adoption of a resource mobilisation strategy at COP16 aimed at tackling biodiversity finance fragmentation. She outlined existing data gaps in the context of Kunming-Montreal Global Biodiversity

Framework Target 19 and explained how the IFT could seek to collaborate with new data providers while improving the granularity of current reporting and ensuring the interoperability of TOSSD with other data sources.

12. The Steering Group supported the proposal and encouraged the Secretariat to initiate the work on this critical topic, emphasising its timeliness given the prominence of biodiversity finance in global discussions. One member pointed out that some developing countries did not fully support OECD methodologies on tracking biodiversity finance and, consequently, TOSSD could offer a more balanced and inclusive approach to the issue. Co-ordination with the process of the CBD Subsidiary Body on Implementation —mandated to guide the resource mobilization strategy for COP 17—would be essential. The Steering Group also welcomed the data review and development of guidelines for classifying biodiversity support under sub-Pillars II.A and II.B. Additionally, the Steering Group stressed the need to provide training in developing countries on data reporting and usage.

13. The co-Chair concluded the discussion by noting that the Steering Group had approved the workplan and timeline presented by the Secretariat, starting with the data pilot on biodiversity and followed by exploratory work on climate finance. Throughout the process, the Secretariat will collaborate closely with relevant stakeholders and address the queries of the Steering Group as the work progresses.

Item 6. Implementation of the TOSSD Data Review Mechanism

14. Mr Gabriel Di Paolantonio (IFT Secretariat) presented an update on the implementation of the TOSSD Data Review Mechanism and the planned next steps, including the automated recipient profiles. The Steering Group appreciated the work done so far and welcomed the next steps. Their specific comments were as follows:

- **Data “validation” vs. data “review”.** In response to a question on terminology, the Secretariat recalled an explicit decision by the Task Force to use the word “review” to avoid giving a wrong impression on what this mechanism can do. The intention was to ask recipients countries if the data correspond to their view on the external support that they received rather than validating the figures project by project.
- **Handling potential discrepancies.** In response to a question about the process for resolving issues identified in the reviews, the Secretariat expressed that the aim was to ensure continuous improvement in the data on sustainable development support. The co-Chair from the EU recalled that it had been previously decided that if there were a disagreement between the provider and the recipient, then the matter could be moved to the Steering Group for deliberation.
- **Pillar II data.** A recipient country member expressed some skepticism about the functioning of this mechanism, proposed advancing with caution with Pillar II data and stated that there was a need to ensure that recipient countries are comfortable with the figures published. The Secretariat replied that the presentation had been focussed on Pillar I and that in principle the data reviewed in this system did not include Pillar II activities. The Secretariat invited the member to take part in the data review mechanism and highlighted the opportunities to discuss these issues both with the Secretariat, as well as with provider countries and the IFT more broadly.

15. The co-Chairs noted that the implementation of the data review mechanism may trigger additional questions in the coming months, including how to manage possible discrepancies. They concluded this item by inviting recipients to participate in the Data

Review Mechanism this year and asked for the Steering Group to come back to the Secretariat with any additional feedback by the end of March.

Item 7. TOSSD Provider Perspective

16. Mr Max Moreno (IFT Secretariat) presented a series of draft visualisations developed by the Secretariat for a provider perspective of TOSSD data. The presentation had been informed by previous discussions on this topic by the Steering Group and the TOSSD Task Force.

17. The presentation included visualisations by recipient, region, co-operation modality, provider agency, sector, channel of delivery and SDG goal and target. The Steering Group was invited to comment on the proposed visualisations and specify which ones they wished to include in a final version.

18. Several members reacted to the draft provider perspective with the following comments:

- A view by a provider agency was welcomed, with members highlighting how this could be one of the strategies used to increase reporting across government agencies.
- Caution should be observed to ensure that data are statistically comparable from year to year in every visualisation.
- The Secretariat was invited to further explore how data from multilateral providers as well as Pillar II could be presented.

19. The Secretariat took note of members' feedback and clarified that steps are already being taken to ensure statistical comparability, including by retroactively changing provider agency codes in the event of any updates. To develop visualisations that can accommodate all types of reporters, the Secretariat also expressed its plans to work with South-South providers as well as other organisations with experience in this area, including SEGIB.

Item 8. Update on IFT Membership and Funding

20. The Secretariat provided an update on IFT membership changes since the previous Steering Group meeting (September 2024): Cyprus and Mauritius (Bank of,) had become members, and Guatemala had applied for membership. Seven interim members had not yet confirmed their full membership.

21. The Secretariat presented the current financial situation compared to i) the approved Budget and ii) the Budget with updated OECD costs for 2025-26 (staff salaries plus overhead costs). Provided that all pledges are honoured, there is sufficient funding for 2025 and 2026. However, depending on decisions made by USAID and the OECD, this might change, therefore continued fundraising is vital.

22. Regarding the renewal of the hosting of the IFT Secretariat by the OECD, the Secretariat explained that this would require an estimated operational budget and firmly pledged funding for at least two, preferably three years. There are two options: 1) a new Memorandum of Understanding; or 2) a new hosting arrangement: the content of this agreement would be similar to an MOU but with different language. This option could be helpful for countries/territories who cannot sign an MOU due to the language used. More information on the second option will be forthcoming.

Item 9. 2024 Annual Report of the International Forum on TOSSD

23. The Secretariat presented a mock-up of the IFT 1st Annual Report and apologised that final content had not yet been included, however, there had not been time to do it thoroughly before the meeting. Following the presentation, members were asked to provide comments and make suggestions of content that could be added. The Steering Group suggested the following:

- Include a page showcasing who is talking about the IFT/TOSSD, i.e. when we are mentioned in official communications, key documents and publications, and use the annual report as a repository of these references.
- Use infographics that the media can easily pick out and use; add testimonies to showcase how TOSSD can be used; showcase what TOSSD is all about; add a definition of TOSSD and perhaps compare it to ODA.
- Decide how we should refer to ourselves (IFT, the Forum, TOSSD); consider replacing the term dual provider/recipient by dual recipient/provider.
- Ensure that the financial information is clear and transparent.
- Make the annual report downloadable so it can be used in our promotional activities; prepare a distribution strategy and release the report in time for the FfD4 meetings.

24. The co-Chair concluded the discussion by noting that the Annual Report is a window into the Forum, so we needed to get it right and find the right balance between “not too glossy” and “not too cheap”. Members will therefore be given additional time (until the end of March) to provide more feedback.

Item 10. Creation of the IFT Statistical Working Group: Composition and Practical Organisation of Meetings

25. Ms Julia Benn (Head of the IFT Secretariat) presented the role and mandate, composition, and working methods and resources for a permanent Statistical Working Group (SWG), proposing its creation in Q2 2025. The Steering Group Members, who were also invited to express their interest in co-chairing the SWG, made the following comments:

- The Steering Group expressed strong support for the creation of the SWG, but it put forward different suggestions on participation (in-person or hybrid instead of fully virtual first meeting) and dates (September 2025 back-to-back the Steering Group meeting instead of May 2025).
- The IADB expressed their interest in co-chairing the SWG and hosting a SWG meeting in the future. On topics for discussion, they suggested that the first meeting could focus on organisational topics e.g. Terms of Reference and vision of the SWG, and that other statistical bodies (i.e. UN statistical bodies) could engage in the SWG meetings.
- Proposals on substantive topics from other members included export credits, mobilised private finance and data comparability, and reporting of core contributions to the IAEA.
- Given that the SWG has an advisory role and that decisions on the TOSSD methodology are taken by the Steering Group, views were expressed on the need to hold the SWG before the Steering Group meeting and whether

holding the meeting back-to-back the SG would have an impact on the decision-making.

26. The Secretariat thanked members for all the proposals. It noted that there was no urgency for the SWG to meet in May as the first meeting would indeed cover many organisational matters, including the appointment of the SWG co-Chairs. It would look into holding the first SWG meeting back-to-back with the next Steering Group meeting, as long as this was logistically possible for Spain, who had agreed to host the Steering 2nd General Assembly meeting of the Forum in September 2025. Finally, in response to a question from a member, the Secretariat stated that its proposal on the SWG composition was aligned with the IFT Terms of Reference.

27. The co-Chair stated that, in general, there is no need to hold the SWG meeting back-to-back with the Steering Group meeting (what is discussed in one meeting will not be discussed in the other two days after), however this scheduling could facilitate attendance by the same colleagues to both meetings. He also mentioned that if it is logistically possible to hold the General Assembly meeting, the Steering Group meeting and the SWG meeting, as well as the peer-learning workshop during the same week in Madrid, then the Secretariat should aim for this. Spain stated that they consider this proposal feasible as they have several rooms with the necessary videoconference tools, but they would need to ask for confirmation first.

Item 11. Review of the Terms of Reference (ToRs) of the International Forum on TOSSD

28. The Secretariat explained that it had received comments on the ToRs from the Government of Bangladesh, and that during the first year of implementation of the ToRs, it had noted a number of points that should be clarified. The Secretariat went through the ToRs, explaining each proposed change, both editorial and substantive. Steering Group Members were asked to agree or comment on each change. Edits that were not approved by the Steering Group would not be retained or presented to the General Assembly for their approval.

29. The main points of discussion were:

- Section 2 paragraph 5. Clarifying that the IFT will not pay for all recipients and least development countries (LDCs) to attend meetings: it will be based on available resources and fairness.
- Section 2.a. paragraph 6. A footnote to be added to membership of the Forum explaining that arrangements can be made to include official national bodies pending confirmation of the membership of the country/territory.
- Section 2.b. paragraph 9. Proposal that Observers who do not confirm membership after two years, only need to step down for two years, instead of three, before re-applying for Observership.
- Section 3.b. paragraph 25. Clarify that co-Chairs can only serve for two consecutive terms. They can serve again after a break.
- Section 3.c.ii. paragraph 29 and paragraph 40. Proposal that it is not the General Assembly that decides which Observers to invite to Steering Group meetings.
- Section 3.d.ii. paragraph 42. Clarify that the Secretariat oversees the Budget, and the Steering Group approves any changes to it.

- Supplementary information: This new section has been added to provide information on the IFT Secretariat's current hosting entity, the OECD.
30. The Secretariat will retain the draft changes approved by the Steering Group and submit them to the General Assembly for approval.

Item 12. Preparation of the 2025 IFT General Assembly

31. Ms Daniela Ibarra Diaz and Mr Camilo Gamba Gamba (IFT Secretariat) presented initial ideas on the topics to include in the agenda of the 2025 IFT General Assembly meeting, which will take place in Madrid (Spain) at the end of September¹.
32. The Steering Group appreciated the Secretariat's proposal. The main comments included the following:
- The General Assembly should serve as a forum for reflection on the FfD4 process, discuss the achievements and challenges faced in the process, and the implications and possible changes to TOSSD so that it can serve for the monitoring of the Seville commitments.
 - The General Assembly could start discussing the outlook for TOSSD in the post-2030 Agenda era.
 - It would be important to use the General Assembly to consolidate the TOSSD community, showing that more and more countries and institutions are coming together around TOSSD (thus addressing the issue of fragmentation). The co-Chair suggested including a peer learning session on TOSSD reporting back-to-back with the General Assembly to foster in-person participation.
 - Regarding logistics, the Steering Group agreed that hybrid participation was critical for the General Assembly meetings to ensure inclusive discussions. The host country (Spain) requested clarity on the logistical needs for the meeting as soon as possible.
 - There was a specific request for the Secretariat to work on a review of the guidance on the reporting of activities supporting the implementation of the SDG 16 (peace, justice and strong institutions). The Secretariat took note of the request and stated that it would include this topic in the document presenting the reporting experience in 2024 for subsequent refinement of the guidelines if needed.
33. The co-Chair summarised the action points as follows:
- The Steering Group is invited to make further suggestions for the next IFT General Assembly meeting by the end of March.
 - The Secretariat will send a save-the-date for the upcoming IFT General Assembly meeting in mid-April.
 - The Secretariat will liaise with the host country (Spain) to confirm their ability to host all sessions discussed, subject to available space.

¹ Date TBC.

Item 13. IFT Co-Chairs' Strategy Paper

34. The co-Chairs presented their thoughts on updating the Strategy Paper, which will reflect their medium to long term view for TOSSD and the IFT. The co-Chairs gave an overview on what has been achieved vis-à-vis their 2021 Strategy Paper, and briefly presented their views on the opportunities, challenges and needs for TOSSD in the current global setting.

35. The Steering Group reacted to the co-Chairs' presentation with the following comments and suggestions:

- Treating TOSSD as an umbrella of metrics could help present TOSSD in a clearer way to broader constituencies. An umbrella of metrics narrative could be built from the already existing two-pillar system in TOSSD.
- Carefully review how to address North-South divides in the strategy paper and ensure that discussions on Pillar II are separated from those related to development co-operation.
- Present how TOSSD is helping bring the Leave No One Behind principle to the centre.
- The Strategy Paper should foresee how TOSSD could also reflect non-quantitative aspects of official development support.
- Strong positioning of TOSSD as 'a measure' could negatively affect perceptions on TOSSD. On this point, the co-Chairs reaffirmed that the recipient perspective needs to remain central for TOSSD.
- The Secretariat suggested that the Strategy Paper could reflect upon areas of improvement of TOSSD data, expansion of the scope of the framework, and whether the UN ownership of TOSSD should continue to be a long-term goal for the IFT.

36. The co-Chairs will work on a new version of the Strategy Paper, to be released before end-April, which coincides with the FfD Forum and the 4th Preparatory Committee meeting on FfD4.

Item 14. Any Other Business

37. Mr Camilo Gamba Gamba (IFT Secretariat) presented the [reactions of the IFT Secretariat](#) to the FfD4 First Draft that had been released by UN-DESA on 10 March. The Steering Group expressed broad support for the Secretariat's suggestions on improved wording for selected paragraphs of the First Draft.

38. The Secretariat mentioned that it would not attend the 4th Preparatory Committee meeting for FfD4, but it asked members and observers to inform the Secretariat if they would attend. Moreover, the Secretariat stated it remained available to support members with inputs and presentations when required. The co-Chairs recommended that IFT Steering Group Members and Observers continue to position TOSSD and the IFT during the final stages of the FfD4 process.

ANNEX: LIST OF PARTICIPANTS

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