International Forum on TOSSD

Initial comments on reporting issues

Submitted by the CSO observers, May 2024

We acknowledge that critical decisions on the definition of TOSSD and on the delineation of Pillar 2 have been deferred to the first meeting of the Steering Group of the International Forum on TOSSD. We appreciate the opportunity for CSO observers to participate in such important deliberations.

We believe that it is opportune to share our fundamental concerns in this landmark meeting. In fact, the amendments to Pillar II and its implications for the current TOSSD definition are not a mere adjustment. The shift from "development in partner countries" to "development of partner countries" can potentially undermine the notion that this new metric should serve the core purpose of supporting Partner Countries.

The TOSSD Task Force discussed this matter already at the face-to-face meeting in Pretoria of Feb 2020, where it was agreed that "... there is no intention in the definition to reduce the focus on developing countries, so a revision may need to be made to that effect. TOSSD is about resources in / for developing countries, and there should be no shift of the concept away from developing countries."

We have acknowledged that current practice in delineating the resource flows for IPGs in Pillar II deserves more guidance. Consistently with the need to safeguard TOSSD's focus on developing countries, we would like to advance an approach whereby the revised criterion of 'benefit' for Partners countries still requires full consideration. In the interest of transparency, there is, in fact, the possibility of using satellite metrics - similar to those for mobilized private finance - to capture all those flows that broadly support International Public Goods for which there is no indication of any priority benefits for partner countries.

The options for discussion need to be further strengthened to signify that all the activities under Pillar 2, including any subdivision, carry benefits for *developing countries* as set out in revised paragraph 72. In fact, the description of Pillar 2.B (new paragraph 123) and as well as the categorization in Table 1 (Background Paper Item 6) might lead to the opposite conclusion, which may undermine the continued notion of benefit for partner countries, which is being retained for Pillar 2, both A and B. One practical option is to explicitly recall in revised/new paragraphs 122, 123 and 124 that only activities beneficial to developing countries can be eligible.

The suggestion to report core contributions to multilateral organization without any P2.A or P2.B specifications might de facto create another subdivision. There might then be the risk of shifting to three partitions under Pillar 2, which might render it further challenging to comprehend to nature of the flows reported under this Pillar.

The use of keywords adds an important dimension to TOSSD data; however, it may also lead to an exaggeration of the disbursements related to these keywords. In an effort to further improve data granularity, it might be opportune to introduce, for instance, #GENDER.P #GENDER.S to distinguish between those activities where gender is a primary focus from those where it is only a significant concern. Similarly, it would be useful to make these distinctions for key words relating to adaptation and others as appropriate.

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