



Reactions of the International Forum on TOSSD (IFT) Secretariat to the FfD4 Zero Draft Outcome Document

*This document presents IFT Secretariat's reactions and suggestions on the text of the Zero Draft FfD4 Outcome Document that will be discussed at the 3rd Preparatory Committee meeting in New York on 10-14 February 2025. Priority points related to TOSSD (paragraph 41, point C, paragraph 38, point F, and paragraph 64, points A and E) are highlighted with **yellow shading**.*

II. B. Domestic and international private business and finance

Foreign direct investment and private capital mobilization for sustainable development

Paragraph 35. point e): We invite public development banks to harmonize and strengthen impact metrics as a basis for mobilization targets, building on on-going work, and to align incentives with maximizing sustainable development impact.

Point I): We commit to further improve the availability, quality and accessibility of data to support additional investments in developing countries, including by working with institutional investors. We encourage the further release of quality disaggregated data, including from the Global Emerging Market Risk Database.

Reactions:

- The IFT and TOSSD can serve as a place for innovation in this matter. According to the [2025-2026 Work Plan and Budget of the International Forum on TOSSD](#), “the Steering Group will consider how TOSSD can be used to improve the measurement of the leveraging effect of public finance, paying particular attention to international financial institutions, in order to provide the data to help mobilise additional resources to developing countries”.

The Secretariat suggests that, in their interventions at the 3rd Preparatory Committee meeting for FfD4, IFT Members and Observers (and possibly Data Reporters):

- **Propose the following adjustments to point e):** We invite public development banks **and development finance institutions** to harmonize and strengthen impact metrics as a basis for mobilization targets, building on on-going work **and existing frameworks**, and to align incentives with maximizing sustainable development impact.
- **Propose the following adjustments to point I):** We commit to further improve the availability, quality and accessibility of data to support additional investments in developing countries, including by working with institutional investors. We encourage the further **collection and** release of quality disaggregated data, including from the Global Emerging Market Risk Database **and TOSSD**.

II. C. International Development Co-operation:

South-South and Triangular co-operation:

Paragraph 38, point f): We encourage broader reporting by South-South providers to facilitate a better understanding of the impact of south-south cooperation on sustainable development, building on the existing United Nations Conceptual Framework to Measure

South-South Cooperation, and the results of the pilot project; and encourage better monitoring and reporting of triangular cooperation.

Reactions:

- **TOSSD has collected data on South-South and Triangular/Trilateral co-operation since 2019, with the number of reporters increasing gradually¹. In 2022, following the adoption of the UN Conceptual Framework to measure South-South Cooperation, the TOSSD methodology was revised to match with the UN methodology.** This will facilitate the reporting to TOSSD by South-South co-operation providers, across different regions. TOSSD, by measuring support from the recipient perspective, presents activity-level data on South-South co-operation, together with activities of other (bilateral and multilateral) providers. TOSSD can encourage broader reporting by South-South co-operation providers.
- The IFT Secretariat participates as an observer in the Steering Group of the pilot project to test the UN Conceptual Framework to measure SSC.

The Secretariat suggests that, in their interventions at the 3rd Preparatory Committee meeting for FfD4, IFT Members and Observers (and possibly Data Reporters) propose the following adjustments to paragraph 38, point f):

We encourage broader reporting by South-South providers to facilitate a better understanding of the impact of south-south cooperation on sustainable development, building on the existing United Nations Conceptual Framework to Measure South-South Cooperation, ~~and the results of the pilot project,~~ **and the related datasets of the Total Official Support for Sustainable Development (TOSSD) framework***; and encourage better monitoring and reporting of triangular cooperation.

*This addition could be also suitable after “reporting of triangular cooperation”.

Development Co-operation Architecture:

Paragraph 41, c) *We resolve to strengthen accountability and follow up as part of the FFD process, including through a strengthened DCF, to: ii) Monitor the delivery, effectiveness and impact of development cooperation in all its forms, drawing on country-owned reporting of data to SDG 17.3.1 as agreed by the United Nations Statistical Commission, on Total Official Support for Sustainable Development (TOSSD), on ODA, on monitoring by the Global Partnership for Effective Development Cooperation, and on better evidence of development impact. To this end, we will work towards suitable measures of development impact of all types and modalities of development cooperation, building on ongoing efforts, including by MDBs.*

Reactions:

- **The IFT Secretariat appreciates the recognition of TOSSD in the Zero Draft as an existing development finance measure that can help monitoring the delivery, effectiveness and impact of development co-operation in all its forms, strengthening the development co-operation architecture.** By February 2025, TOSSD has completed five data collection rounds, which demonstrates the robustness of the framework and the underlying data management

¹ The South-South co-operation providers reporting to TOSSD include Chile, Costa Rica, Indonesia, Nigeria, Palestinian Authority, Kazakhstan, Türkiye (data from 2019); Brazil, Mexico, Thailand (data from 2020); Peru (data from 2021); Dominican Republic, Ecuador, Uruguay (starting from 2022). In 2024, Argentina, Guatemala, and Tunisia started reporting to TOSSD on 2023 activities.

architecture to process and disseminate large datasets. TOSSD cross-border resource flows is a comprehensive measure of international development co-operation. Also, TOSSD has the potential to improve the tracking of contributions to global and regional public goods, while keeping such contributions apart from development co-operation.

- **From 2025 onwards, the IFT will start implementing a Data Review Mechanism for TOSSD-recipient countries.** The mechanism responds to a longstanding demand by developing countries to other similar frameworks. It will help increase quality, trust, and accountability in development co-operation. All TOSSD recipient countries are invited to engage in this mechanism.
- **The governance of the TOSSD framework has been formalised on 1 January 2024 in the [International Forum on TOSSD \(IFT\)](#), whose membership is composed of traditional providers, developing countries and multilateral organisations.** As of February 2025, the Forum has 28 members and 8 observers. The Forum aims to maintain and improve the TOSSD statistical standard, collect and analyse TOSSD data, continuously improve their quality, and promote TOSSD and the use of TOSSD data within governments and internationally.
- **The IFT Secretariat welcomes discussions on TOSSD at the UN Development Cooperation Forum** (and within any still-to-be determined UN-led follow-up mechanism for the new FfD agenda). TOSSD provides a comprehensive panorama on international development co-operation from the recipient perspective. TOSSD is broader than ODA, since it includes all types and modalities of development co-operation. Also, TOSSD is broader than SDG indicator 17.3.1.
- **We appreciate that the reference to TOSSD is placed under the International Development Co-operation section and that it is dissociated from ODA.** ODA is the sole measure of donor effort to assess whether international commitments on financing for development are being met.
- **TOSSD already follows UN standards and will continue using them where appropriate.** From 2025 onwards, the IFT uses multidimensional criteria (including UN indexes) in addition to the GNI per capita, to construct the list of TOSSD recipients. TOSSD data are subject to rigorous quality checks in line with the UN Statistics Quality Assurance Frameworks. 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. Moreover, the TOSSD measure uses the IMF/WB definition of concessionality.
- **TOSSD data enhance transparency, one of the GPEDC principles.** Activity-level data in TOSSD can inform the GPEDC monitoring rounds, including with data on South-South co-operation. Reporting to TOSSD has been highlighted in the GPEDC summit outcome document (Geneva, 2022).

The Secretariat suggests that, in their interventions at the 3rd Preparatory Committee meeting for FfD4, IFT Members and Observers (and possibly Data Reporters):

- **Express support for the current reference to TOSSD in the Zero Draft, included in the Development Co-operation Architecture subtitle, Paragraph 41, point c).**
- **Refer to the points listed in the Secretariat's reactions above, highlighting that:**
 - The creation of the International Forum on TOSSD (IFT) and its inclusive governance ensures the broadest range of views in the continued development of the TOSSD measure.
 - TOSSD cross-border resource flows is a comprehensive measure of international development co-operation.

- The TOSSD measure does not dilute any commitments already made.

III. Data, monitoring and follow-up:

Data frameworks for sustainable development, accessibility and innovation

Paragraph 64. *The SDG indicator 17.3.1 on financing data was developed in 2022 to track resources mobilized for developing countries from multiple sources, alongside a breakthrough UN conceptual framework to measure South-South cooperation. Stronger efforts are needed to enhance disaggregated data, accessibility and innovative data sources. Political momentum is also growing for measuring and monitoring progress in sustainable development using metrics that go beyond GDP.*

A) *We support the continued strengthening of the SDG indicator framework, including support for enhancing the consistent reporting on and use of SDG indicator 17.3.1 and prioritization of high-quality, disaggregated data collection, including on gender and vulnerable groups.*

B) *We encourage the promotion of open, interoperable data platforms and standards to improve data sharing and accessibility, addressing challenges for developing countries.*

C) *We encourage the enhanced coordination on data among international financial institutions, the United Nations, Member States, and development agencies.*

D) *We encourage leveraging innovation in non-traditional data sources like citizen-generated data and remote sensing, supported by public-private partnerships and specific, measurable, achievable, relevant and time-bound or SMART indicators.*

E) *We commit to advance the process on measures of progress on sustainable development that complement or go beyond GDP, as agreed in the Pact for the Future.*

Reactions:

- **The Secretariat welcomes the call to continue enhancing the consistent reporting on and use of SDG indicator 17.3.1.** TOSSD is acknowledged by the UN Statistical Commission as a data source for this indicator. TOSSD data submitted for the indicator since 2022 are available at activity-level on www.tossd.online.
- **The Secretariat appreciates the promotion of openness and interoperability in data platforms and standards.** Through work on TOSSD, it has gained a wealth of experience on engaging with other data standards and platforms and will actively promote interoperability.
- **As from 2025, the list of TOSSD recipients considers – in addition to gross national income per capita – economic, social and environmental criteria, in line with the ambition of the SDGs, the 2030 Agenda and the [Pact for the Future \(Action 53\)](#).** 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 takes effect in 2025) will enhance transparency on financing for sustainable development in

TOSSD



Total Official Support for
Sustainable Development

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.

The Secretariat suggests that, in their interventions at the 3rd Preparatory Committee meeting for FfD4, IFT Members and Observers (and possibly Data Reporters):

- **Propose an adjustment to paragraph 64, point a):** We support the continued strengthening of the SDG indicator framework, including support for enhancing the consistent reporting on and use of SDG indicator 17.3.1 and prioritization of high-quality, disaggregated data collection **and dissemination**, including on gender and vulnerable groups.
- **Include in paragraph 64, point e)** the work done by the International Forum on TOSSD on multidimensional criteria: “We welcome the decision by the International Forum on TOSSD to use multidimensional criteria, in addition to GNI per capita, to define the list of TOSSD recipients of official development support.”