



## Reactions of the International Forum on TOSSD Secretariat to the FfD4 First Draft Outcome Document

### II. B. Domestic and international private business and finance

#### Private capital mobilization for sustainable development impact

*Paragraph 28. To scale-up foreign direct investment and private capital mobilization for sustainable development: (...) Private capital mobilization for sustainable development impact (...)*

*point f): We invite DFIs 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.*

#### Reactions:

- **The Secretariat welcomes the invitation made to Development Finance Institutions (DFIs) to harmonise and strengthen impact metrics as a basis for mobilisation targets. 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, during their interventions at the 4<sup>th</sup> Preparatory Committee meeting for FfD4, IFT members and observers (and possibly data reporters) could:

- **Propose the following adjustments to paragraph 28, point e):** We invite DFIs 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.

### II. C. International Development Co-operation:

*Paragraph 31, To increase volumes and enhance allocation of international development cooperation (...) Multilateral development banks and the system of public development banks (...)*

*o) We, as shareholders of the MDBs, will work through the executive boards of the MDBs to strengthen and align impact measurement frameworks with the Sustainable Development Goals and work towards standardized approaches, measuring both positive and negative impacts, and ensuring adherence to social and environmental safeguards in all operations.*

#### Reactions:

- The Secretariat appreciates the call to align impact measurement frameworks with the SDGs and work towards standardised approaches and would welcome MDBs’ collaboration with the International Forum on TOSSD in this area.
- **The TOSSD methodology includes specific rules regarding the use of Environmental and Social Standards (ESS) (See paragraph 48 of the [TOSSD Reporting Instructions](#)).** By reporting

an activity as TOSSD, the provider must confirm that the activity supports the 2030 Agenda, and complies with global and regional, economic, environmental and social standards endorsed by the provider or recipient. The provider further confirms that, where the nature of the activity raises sustainability concerns, steps have been taken to ensure sustainability through the screening with ESS.

**Paragraph 33.** *To strengthen development cooperation architectures at both national and global levels: (...) c) We resolve to strengthen accountability and follow up as part of the FFD process, including through a strengthened DCF that: (...)*

*ii) Monitors the delivery, effectiveness and impact of development cooperation in all its forms, drawing on all relevant existing reporting efforts, including country-owned reporting of data to SDG 17.3.1 as agreed by the United Nations Statistical Commission, ODA reporting to the OECD, Total Official Support for Sustainable Development, monitoring by the Global Partnership for Effective Development Cooperation (GPEDC), and 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 First Draft Outcome Document 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 architectures at both national and global levels.** By February 2025, TOSSD has completed five data collection rounds (available in [www.tossd.online](http://www.tossd.online)), which demonstrates the robustness of the framework and the underlying data management architecture to process and disseminate large datasets. TOSSD cross-border resource flows is a comprehensive measure of international development co-operation, including concessional and non-concessional finance.
- **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. Membership of the Forum is open to all countries, territories and intergovernmental organisations. The IFT is politically and financially independent of the OECD Development Assistance Committee, and its Secretariat is hosted by the OECD only for administrative purposes.
- **The IFT Secretariat welcomes discussions on TOSSD at the UN Development Cooperation Forum and in the ECOSOC FfD Forum.** 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.

- **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. Moreover, the TOSSD measure uses the IMF/WB definition of concessionality.
- **TOSSD data enhance transparency, one of the GPEDC principles of development effectiveness.** Activity-level data in TOSSD can inform the GPEDC monitoring rounds, including with data on flows beyond ODA – in line with IDC in all its forms. Reporting to TOSSD has been highlighted in the GPEDC summit outcome document (Geneva, 2022).

The Secretariat suggests that, in their interventions at the 4<sup>th</sup> Preparatory Committee meeting for FfD4, IFT members and observers (and possibly data reporters):

- **Express support for the reference to TOSSD in the Development Co-operation Architecture subtitle, and, in addition:**
  - Welcome the creation of the International Forum on TOSSD (IFT) and its inclusive governance, ensuring the broadest range of views in the continued development of the TOSSD measure.
  - Recognise TOSSD cross-border resource flows as a comprehensive measure of international development co-operation.
  - Emphasise that the TOSSD measure does not dilute any commitments already made.
- **Propose the following adjustment to paragraph 33, point c), sub-point ii):** *ii) Monitors the delivery, effectiveness and impact of development cooperation in all its forms, drawing on all relevant existing reporting efforts, including country-owned reporting of data to SDG 17.3.1 as agreed by the United Nations Statistical Commission, ODA reporting to the OECD, Total Official Support for Sustainable Development (**TOSSD**) reporting to the International Forum on **TOSSD**, monitoring by the Global Partnership for Effective Development Cooperation (GPEDC), and 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.*

### III. Data, monitoring and follow-up:

**Paragraph 57.** *To further strengthen data frameworks for sustainable development, accessibility and innovation:*

*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.*

*b) We encourage broader reporting by South-South providers, building on the United Nations Voluntary Conceptual Framework to measure South-South Cooperation, and support strengthening the role of UNCTAD as custodian.*

*c) We encourage the promotion of open, interoperable data platforms and standards to improve data sharing and accessibility, addressing challenges for developing countries, while respecting privacy and data protection in accordance with national jurisdictions.*

*d) We encourage the enhanced coordination on data and statistics among IFIs, national and international statistical agencies, the United Nations, Member States, development agencies and relevant stakeholders.*

*e) We invite MDBs and development partners to support LDCs to conduct economic censuses that facilitate the formulation and monitoring of the impact of responsive policies and interventions on private sector development, including on MSMEs, with a view to enhance job creation.*

*f) We encourage leveraging innovation in non-traditional data sources, such as citizen-generated data and remote sensing, supported by public-private partnerships and specific, measurable, achievable, relevant and time-bound (SMART) indicators. We will strengthen capacity for effective data sharing and exchange within government, and between government and the private sector.*

*g) 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 disseminated at activity-level on [www.tossd.online](http://www.tossd.online).
- **The Secretariat appreciates the call to broader reporting of South-South co-operation in this chapter, as expressed in paragraph 57, point b.** The IFT Secretariat participates as an observer in the Steering Group of the pilot project to test the UN Conceptual Framework to measure SSC.
- **TOSSD has collected data on South-South and Triangular/Trilateral co-operation since 2019, with the number of reporters increasing gradually<sup>1</sup>. The TOSSD methodology adopted the the UN Conceptual Framework to measure South-South Cooperation in 2022.** This has facilitated 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 help encourage broader South-South co-operation reporting.
- **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 in interoperability both in relation to data on de has promoted further work in this area with other standards and platforms.
- **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)<sup>2</sup>. This decision (which takes

<sup>1</sup> 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.

<sup>2</sup> For further information, please see paragraph 52 and Annex B of the [TOSSD reporting instructions](#).

effect in 2025) will enhance transparency on financing for sustainable development in developing countries and regions, including countries graduated from ODA such as Antigua and Barbuda, Bahamas, Barbados, Brunei, Chile, Cook Islands, Saint Kitts and Nevis, Seychelles, Trinidad and Tobago, and Uruguay.

The Secretariat suggests that, in their interventions at the 4<sup>th</sup> Preparatory Committee meeting for FfD4, IFT members and observers (and possibly data reporters):

- **Propose adjustments to paragraph 57, 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.

- **Propose adjustments to paragraph 57, point b):**

We encourage broader reporting by South-South providers, building on the United Nations Voluntary Conceptual Framework to measure South-South Cooperation, ~~and~~ support strengthening the role of UNCTAD as custodian, and encourage better monitoring and reporting of triangular co-operation, building on the relevant datasets.

- **Propose adjustments to paragraph 57, point g):**

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. 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.

***Monitoring and follow-up:***

***Paragraph 58.*** *To strengthen the follow-up process after the Fourth International Conference on Financing for Development and enhance monitoring, global policy coherence, and links to regional and national-level action, without significant new burdens:*

*e) To strengthen peer review and further enhance participation from capitals, we will invite countries to present Financing Action Reviews on progress and challenges in implementing the Financing for Development outcomes at the ECOSOC FFD Forum, building on INFFs where appropriate, in a similar format to voluntary national reviews on SDG implementation, in a ministerial segment of the ECOSOC FFD Forum to incentivize reporting by Member States, and to catalyze investment through the SDG Investment Fair. We invite the United Nations Development System and United Nations Resident Coordinators to support countries to prepare their Financing Action Reviews.*

Reactions:

- The Secretariat welcomes the proposal to have Financing Action Reviews on progress related to FfD. TOSSD data can inform these reviews, which can also be linked with the TOSSD data review mechanism. TOSSD data can also inform the financing landscape assessment stage in the making of the INFFs, as well as the external support received by countries to implement the SDGs, for the purposes of the Voluntary National Reviews.