I. OVERALL CONTEXT

1. Achieving the Sustainable Development Goals (SDGs) will call for massive resources and “smart” investments across the global value chain. It also implies a new development co-operation architecture where public sector actors – provider countries and multilateral organisations – work increasingly with the private sector and where emerging economies play an important role. The SDG agenda is galvanising renewed public policy interest at the global level regarding the importance of environmental sustainability and social inclusiveness.

2. The United Nations has developed a global SDG monitoring framework, including indicators for the means of implementation and relevant resource flows. This will enable the international community to understand where the resources are going – what countries, what sectors, what activities – and how much is being deployed. Many bilateral and multilateral institutions are now gearing up to track their SDG support. But the risk is real that this will result in a multitude of idiosyncratic, disconnected statistics measuring “apples and oranges”. What the world needs now are shared statistical tools and measures for ensuring a coherent, comparable and unified system for tracking SDG–relevant investments that can inform strategic planning, identify emerging needs and priorities, and assess progress in matching supply with needs.

3. Responding to this need for a global statistical framework, a new measure of total official support for sustainable development (TOSSD) has been proposed. TOSSD tracks all financing provided by official bilateral and multilateral institutions – regardless of the level of concessionality involved or instrument used. It also captures private resources that are mobilised through official means. The TOSSD framework is composed of two pillars: i) cross-border flows, and ii) global and regional expenditures, in support of development enablers, International Public Goods and to address global challenges.

4. Work to develop TOSSD has been taken forward in consultation with relevant UN bodies and, in line with the Addis Ababa Action Agenda, which in its paragraph 55 calls for holding “open, inclusive and transparent discussions” on TOSSD. An International TOSSD Task Force1 has been established to further elaborate the features of TOSSD and enable TOSSD data to contribute to international reporting on SDG implementation.

5. The present Terms of Reference (TORs) provide an update to previous versions2 and define the objectives, composition, governance arrangements and working methods of the TOSSD Task Force until the High-Level Political Forum in July 2022.

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1 All information about TOSSD and the work of the Task Force is available at: www.tossd.org
2 Following the versions of December 2017, February 2019 and October 2020.
II. THE PURPOSE AND ROLE OF THE TASK FORCE AND ITS TASKS

6. From July 2017 to June 2019, the Task Force focused on developing the general statistical concepts, standards and methodologies of the TOSSD framework, which led to the release of a first set of complete Reporting Instructions in June 2019. A number of country and thematic pilots also contributed to further fine-tune and develop these Instructions. A first release of TOSSD data took place in 2020 on 2019 activities and was made available on the TOSSD website.

7. The TOSSD Task Force carries out its activities along four work streams with specific objectives as follows:

- **Workstream 1: Maintaining and updating the Reporting Instructions**
  - Maintain and further update the Reporting Instructions taking into account, as appropriate, the results of the past and upcoming TOSSD data collection rounds, the work of the IAE-G-SDGs Working Group on Measurement of Development Support, country and thematic pilots, as well as stakeholder feedback.

- **Workstream 2: Collecting and analysing TOSSD data, and constantly improving their quality**
  - Undertake three rounds of TOSSD data collection in 2020, 2021 and 2022, and seek to expand the coverage of these data, by inviting more providers, especially South-South providers and multilateral institutions to report on TOSSD.
  - Review analyses of TOSSD data and discuss any action to undertake to improve data coverage and quality.

- **Workstream 3: Promoting the use of TOSSD data**
  - Actively use TOSSD data and promote their use within government agencies and internationally; use TOSSD data in policy and communication materials.
  - Widely disseminate TOSSD data towards constituencies that will use and analyse this information (e.g. recipient countries, leading development think tanks and CSOs), focusing on what TOSSD enables users to see, rather than on the technical aspects of the TOSSD measure.

- **Workstream 4: Integrating TOSSD in the SDG indicator framework and transferring or sharing the ownership of TOSSD with the UN**
  - Engage with the United Nations in order to identify a custodian or co-custodian agency for TOSSD and make substantial progress on transferring or sharing the ownership of the framework with that agency. In the meantime, the OECD will continue to work as the Secretariat of the Task Force to ensure that the TOSSD

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3 These objectives were updated in June 2021 to take into account the TOSSD data released on 2020 activities.
framework is maintained to the highest statistical standards and that data continue to be collected to inform policies on sustainable development finance.

- Seek to increase the ownership of TOSSD as a new statistical framework of Sustainable Development Finance by different countries, international bodies and constituencies (e.g. the UN; developing countries; South-South providers; Think Tanks; CSOs and the Private Sector).

### III. COMPOSITION OF THE TASK FORCE

8. As indicated in previous versions of the Task Force TORs, as the work of the Task Force evolves, the Membership of the Task Force also needs to evolve.

9. The Task Force will consist of sovereign states and international institutions, or their designates. Members will be representative of key international constituencies that will generate and use TOSSD data e.g. TOSSD-eligible countries; bilateral and multilateral providers; and Northern and South-South providers. They will bring to the Task Force their technical expertise drawn from both national statistical offices and the development community. The Task Force may also include independent experts as permanent members.

10. In line with the objective of increasing ownership of TOSSD at the global level, the Task Force will continue to expand its membership. While any country or organisation is welcome to join, special attention will be paid to ensuring a balance in terms of representation from: TOSSD-eligible and provider countries; Northern and South-South providers, development policy and statistical practitioners. Special attention will also be paid to ensure adequate representation of multilateral organisations, in particular UN agencies and other development actors. As the number of members increases, the Task Force will review its modes of deliberation to ensure its decision-making processes remain effective.

11. The Task Force will be led by two co-Chairs representative of the Task Force membership among i) TOSSD-eligible countries; ii) Northern and South-South providers; and iii) Multilateral organisations.

### IV. WORKING METHODS

12. Task Force work will continue being conducted principally through periodic, face-to-face and virtual meetings where participants will discuss statistical concepts, principles and approaches; identify further research and analytical needs; provide comments on texts that will help to further develop the TOSSD Reporting Instructions; and adjust these Instructions as appropriate, based on the results of the TOSSD data collection rounds, the work of the IAEG-SDGs Working Group on Measurement of Development Support, country and thematic pilots, as well as stakeholder feedback.

13. The core output of the TOSSD Task Force by July 2022 will be a refined set of TOSSD Reporting Instructions and three rounds of data collection (in 2020, 2021 and 2022).

14. Meetings will be managed and work structured by the TOSSD Task Force co-Chairs, with support from the Task Force Secretariat.
15. The co-Chairs will function as a bureau to provide strategic oversight regarding the scope and nature of work, to identify topics for discussion, and to manage work flow and modalities.

16. Task Force members will be invited to propose topics for further inquiry or future consideration by the Task Force.

17. Participant-driven subgroups can be spontaneously created for carrying out further work with the support of the co-Chairs.

18. External experts may be called on to participate in Task Force meetings for specific topics and specific expert workshops may be organised to address some technical issues outside of regular Task Force meetings.

19. CSOs will attend all Task Force meetings and consultations will be organised with them as appropriate.

20. The Task Force Secretariat will convene and organise meetings, develop substantive texts, summarise discussions, and revise substantive texts to ready them for inclusion in the proposed TOSSD Reporting Instructions. The Secretariat will also carry out the TOSSD data collection, collation, analysis and dissemination taking into consideration the evolution of the discussions with the UN on its involvement in the TOSSD framework.

21. Considering the progress made, the Task Force will continue consulting with UN members on the Reporting Instructions (e.g. at the UN Statistical Commission) or the future oversight mechanism of TOSSD.

22. Task Force meetings will be held at a minimum twice per calendar year, funds permitting.

23. All Task Force meeting documents and outputs will be made available in the public domain in an effort to enhance openness, inclusivity and transparency and in line with the commitment made in Addis Ababa in 2015 to hold “open, inclusive and transparent” discussions on TOSSD.