

# TOSSD



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## International Forum on TOSSD

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

22-24 May 2024, Oslo, Norway

#### Summary Record and Action Points

This summary record has been approved by the members of the IFT by written procedure, on 13 August 2024.

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## MAIN CONCLUSIONS AND ACTION POINTS

**This note presents the main conclusions and action points from the IFT Steering Group meeting, as recorded by the Co-Chairs and the Secretariat. In short:**

**Item 1.** The Steering Group approved the request for Observership received from the Ibero-American General Secretariat (SEGIB).

**Item 2.** The Secretariat summarised the mandate and role of the Steering Group.

**Item 3.** The Steering Group approved the proposed edits to the Reporting Instructions regarding the split of pillar II into two sub-pillars, including the additional guidance in Table 1, with the exception of the treatment of core contributions to the multilateral system. For this, the Secretariat will propose a footnote for approval by written procedure. The text for Annex E of the Reporting Instructions on global health and international normative instruments was also approved.

Reporters who are able to implement the split in the reporting of 2023 data are welcome to do so. Others will implement the sub-pillars in 2025, on 2024 data.

**Item 4.** The Secretariat provided an overview of its work on outreach and communications and offered suggestions on how to promote TOSSD reporting and data use through public channels.

**Item 5.** The Steering Group expressed strong support for the methodological proposal for the data review mechanism, to be deployed in 2025 based on 2023 TOSSD data. Cameroon confirmed their availability to participate in the test in the third quarter of 2024. The Secretariat will take Members' comments into account in the conceptualisation and application of the test.

**Item 6.** Members approved the proposed Budget and Work Plan 2025-2026, noting that the summary in section 4 of the document had already been approved via the written procedure on 10 May 2025 for inclusion in the OECD Programme of Work and Budget. The Secretariat updated the Steering Group on the IFT's financial situation.

**Item 7.** The Co-Chairs summarised the discussion by acknowledging a general agreement for applying multidimensional criteria in combination with the GNI per capita criterion. The proposal could be a combination of Mexico's proposal and the exclusion from the list of EU member states, DAC members and Gulf countries. Furthermore, the Co-Chairs highlighted the importance for the Steering Group to carefully consider the political implications and risks of the Forum being a front-runner in defining what a developing country is. They recognised the clear advantages of such definition but cautioned that the risks could be more difficult to assess.

**Item 8.** Members approved the updated version of the Reporting Instructions, to be published on [www.tossd.org](http://www.tossd.org).

**Item 9.** The Steering Group brainstormed ideas on how the IFT could contribute to the Fourth International Conference on Financing for Development (FfD4) in terms of data and methodological developments, and how best to provide these inputs. The Secretariat will schedule sessions of the Steering Group, after September 2024, to develop the key messages to promote TOSSD and the IFT, along with the strategies to follow. The Secretariat will prepare a paper on this issue for the meeting of the Steering Group to be held in September 2024.

## SUMMARY

### Introduction and welcome

The Co-Chairs welcomed participants to the meeting of the IFT Steering Group. Participants included all General Assembly participants, who the Co-Chairs had earlier invited to stay on and attend the first Steering Group meeting. This also provided an excellent opportunity for General Assembly participants, especially TOSSD data reporters, to see how the Steering Group worked.

### Item 1. Approval of request for Observership

The Steering Group approved the request for Observership received from the Ibero-American General Secretariat (SEGIB – Secretaría General Iberoamericana).

### Item 2. Mandate and membership/observership of the Steering Group

Ms. Julia Benn, from the IFT Secretariat, guided participants through the mandate and role of the Steering Group. A member inquired about the rationale behind the voting system and whether it was planned to be used often. The Secretariat clarified that the mechanism was intended as a last resort, to prevent getting blocked on specific items if consensus cannot be reached after multiple rounds of deliberations. The Secretariat further noted that the primary aim would always be to make decisions based on consensus.

### Item 3. Delineation of Pillar II in TOSSD

Members generally agreed with the [proposed changes to the Reporting Instructions](#) regarding the delineation between sub-pillars II.A and II.B. They also agreed with [most elements of Table 1](#)<sup>1</sup>, which provided additional guidance on this delineation. Comments were made as follows:

- A member requested that a paragraph be added in the Reporting Instructions as an introduction to Table 1. Additionally, two members suggested that this paragraph include a reference to the fact that some of the activities in the areas listed in Table 1 could be classified as Pillar I when they involve cross-border flows.
- On the proposed treatment of core contributions to the multilateral system (Pillar II with no further breakdown), members held differing views. One member supported the Secretariat's proposal, while another member expressed concern that the proposal would lead, in practice, to three sub-pillars. This member therefore preferred classifying core contributions to multilateral institutions in a sub-pillar (II.B). Some DAC members suggested linking the classification to the list of ODA-eligible international organisations. On this suggestion, the Secretariat stated that it would not recommend doing so because i) the eligibility criteria for ODA and TOSSD were different; and ii) since the Forum is independent, linking its classification to a list maintained by the DAC could be politically risky. Such a link could also lead to inconsistent treatment of many regional organisations not on the DAC list, as they do not receive contributions from DAC members. After deliberation, it was agreed that, instead of following the Secretariat's original proposal, the Steering Group would work towards determining the Pillar II.A/II.B classification of core contributions to multilateral institutions that report to TOSSD, and that a footnote be included to this effect in the Reporting

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<sup>1</sup> See Table 1 in [https://www.tossd.org/docs/Item\\_6\\_Delineation\\_Pillar\\_II\\_TOSSD.pdf](https://www.tossd.org/docs/Item_6_Delineation_Pillar_II_TOSSD.pdf).

Instructions. The Secretariat would propose this footnote for approval via the written procedure following the meeting.

- One member suggested classifying international tribunals as pillar II.A, mentioning that in most cases they related to individual TOSSD recipients. The Secretariat clarified that II.B was proposed because these tribunals address international crimes, which are not issues specific to developing countries. Moreover, the data reported to TOSSD showed that contributions to these tribunals were very small and decreasing, with existing international tribunals even closing. Members agreed with the classification of international tribunals under pillar II.B.
- Two members expressed concerns about the difficulty of splitting administrative costs and suggested classifying these costs as pillar II.B instead. On the other hand, other members preferred pillar II.A. After deliberations, members agreed to classify the administrative costs of the main development co-operation agencies as pillar II.A and other administrative costs as pillar II.B.
- A member proposed further discussions on the boundaries of TOSSD in relation to domestic expenditures for climate change mitigation. This comment was supported by the CSOs.
- On the topic of disarmament, a member commented that small weapons' disarmament typically benefits developing countries more than developed countries and should therefore be classified as pillar II.A. Another member sought clarification, noting that such support would mostly be cross-border. The Secretariat clarified that while disarmament was a global issue, activities involving cross-border flows would indeed be classified as pillar I. A review of the data reported to TOSSD confirmed that most disarmament activities had been classified as pillar I. After reviewing examples of pillar II-type activities, members agreed with classifying them as pillar II.B.
- Members agreed with the proposed text on global health and international normative instruments.

The Steering Group approved the edits to the Reporting Instructions regarding the split of pillar II into two sub-pillars, including Table 1, with the exception of the treatment of core contributions to the multilateral system. A footnote regarding this will be proposed by the Secretariat for approval via the written procedure.

Reporters able to implement the split in the reporting of 2023 data are welcome to do so. Others will implement in 2025, on 2024 data.

The text for Annex E of the Reporting Instructions on global health and international normative instruments was also approved.

#### **Item 4. Follow-up to the TOSSD side event at the FFD Forum and the 2025 review of SDG indicators**

Mr Camilo Gamba Gamba, from the IFT Secretariat, provided an overview of the outreach activities carried out in Washington DC at the High-Level Meeting of Cooperation Authorities of the Organisation of American States and in the margins of the IMF/WB Spring Meetings, and in New York, during the 2024 Financing for Development (FFD) Forum. The Secretariat also presented its communications actions (e.g., social media, updates to the TOSSD.org website, data stories) and made suggestions – to TOSSD reporters, IFT Members and Observers – to further promote TOSSD data reporting and data use through public channels.

Members commended the Secretariat for its work and efforts in promoting TOSSD. Several members highlighted the importance of planning actions to advance TOSSD at the upcoming Fourth International

Conference on Financing for Development (FfD4). A first brainstorming session to collect initial views and comments from Members and Observers was added to the agenda for 24 May. Regarding specific actions:

- Two Members mentioned that they were including TOSSD data and related talking points in the interventions of their national representatives at international conferences.
- Two other Members offered their support to disseminate TOSSD among their constituencies, including through capacity building, in collaboration with the Secretariat, and organising side-events at the UN Statistical Commission.
- The Chair of the WP-STAT suggested providing updates on TOSSD at WP-STAT meetings, emphasising its added value.
- One Member signalled they were reaching out to relevant colleagues at the World Bank Group to encourage the Bank to start reporting to TOSSD.

In response to a question from a Member regarding the Secretariat's perspectives on the 2025 review of SDG indicators, the Secretariat clarified that it had not developed any proposals for changes to the SDG global indicators framework. However, the Secretariat noted that it would react in case questions were raised on the relevance of TOSSD data for the SDG indicator 17.3.1. (e.g., for the sub-indicator 17.3.1.f on mobilised private finance, which had been introduced on an exploratory basis). It further noted that establishing a data review mechanism by recipient countries would enhance TOSSD's legitimacy as a data source for the SDG indicators.

## **Item 5. A methodological proposal for the TOSSD data review mechanism**

Mr Gabriel Di Paolantonio, from the IFT Secretariat, presented a methodological proposal for the data review mechanism, to be deployed in 2025 based on 2023 TOSSD data, including a test to be carried out in the third quarter of 2024 with Cameroon and possibly two other countries.

Cameroon confirmed their availability to participate in the test. Several Members expressed their support for the proposal and noted that it was conceptually very reasonable. In addition, they:

- Suggested increasing the thresholds to be applied for the sampling, e.g., to 10 %.
- Asked if UNCTAD, the co-custodian of the SDG indicator 17.3.1, had already put in place a validation mechanism and emphasised the importance of liaising with UNCTAD to avoid duplication of work.
- Noted the importance of confidentiality clauses for certain activities.
- Highlighted the need for sufficient capacity, both from the recipient and provider sides, to participate in the data review.
- Stressed the need to establish a clear guidance on how to proceed in case the recipient questioned the information on some activities reported to TOSSD.

Responding to comments, the Secretariat clarified that the data used for the review would be taken from the publicly available TOSSD website and would therefore not include any confidential information. The Secretariat welcomed all suggestions and assured members that these would be taken into account during the conceptualisation and application of the test as appropriate, and more broadly during the deployment of the data review mechanism in 2025. Further guidance would be developed on how to deal with any data questioned by the recipients. Finally, the Secretariat explained that it was working closely with UNCTAD on SDG indicator 17.3.1 and that, for the time being, there was no duplication of work on data validation.

The Co-Chairs concluded the discussion by noting the widespread support for the proposal.

## Item 6. Budget and Work Plan 2025-2026

The Head of Secretariat (Ms. Julia Benn) presented the Budget and Work Plan 2025-2026 and informed the meeting that the summary in section 4 of the document had already been approved via written procedure on 10 May 2025, for inclusion in the OECD Programme of Work and Budget.

Members expressed their support for the more detailed proposal. They raised the following questions and comments:

- Two Members asked for clarification on the proposed increase in the number of Secretariat staff and the implications it could have on Members' financial contributions.
- One Member asked about the possibility of prioritising certain activities if not enough contributions were received to fund all activities.
- Two Members proposed using a logframe to get a better understanding of the activities included in the Budget and Work Plan.
- One Member asked if new members to the IFT were invited to become signatories of the MoU on the hosting of the Secretariat by the OECD.

In response, the Secretariat explained that more staff were needed to ensure the correct functioning of the IFT as the Forum grows and TOSSD data expand, and that the proposed budget was still below the EUR 2.2 million per year that the Task Force had discussed back in 2022. The recruitment of the additional staff was subject to availability of contributions in hand (no new contracts could be proposed unless the funding was secured). The increase in the budget was expected to be covered by an increase in the number of members providing financial contributions to the IFT, meaning the funding model as presented in the TORs would not change. Regarding the logframe, the Secretariat explained that it had developed the budget proposal at the activity (intermediate output) level so as to provide sufficiently detailed reporting to the Members. It further noted that a logframe could be looked into, but could not be adjusted to the needs of every funding Member. The funds were pooled and the reporting would be made at the level agreed for all contributors.

The Secretariat also explained that in its discussions with new Members it had not explored the possibility of them signing the current MOU. Once the funding for 2026 is secured, the Secretariat will start preparing a new MoU and seek new signatories to ensure longer-term funding and commitment for the IFT. The funding gap as at April 2024 was EUR 593k but when taking into account the most recent announcements of financial contributions, approximately EUR 393k were still required to secure the extension of the IFT to the end of 2026.

The Co-Chairs concluded that the Budget and Work Plan for 2025-26 had been agreed. They took note of the recently announced contributions and the remaining funding gap for 2026, emphasising that the momentum must be maintained to secure funding and the continuation of the IFT beyond its current MOU.

## Item 7. Further development of the list of TOSSD recipients

Mr. Camilo Gamba Gamba, from the IFT Secretariat, updated participants on previous discussions and decisions regarding the list of TOSSD recipients. Three speakers from Mexico, the Inter-American Development Bank (IADB) and the Islamic Development Bank (IsDB) offered their perspectives and insights on criteria that could be used to define that list (e.g., existing indicators, standards and/or lists).

Mr Gerardo Bracho, from Mexico, presented a proposal discussed in a TOSSD Task Force meeting in 2022. The proposal suggested using the GINI coefficient, the Human Development Index (HDI) and the informality of the labour market to complement to the GNI per capita criterion for countries reaching the High-Income Country status. Mr Francisco Castro y Ortiz, from IADB, presented the criteria used by the Bank to allocate concessional finance, including indicators related to economic and social impact, growth potential and external finance situation, and described the challenges in using these criteria and matching them with the realities of Latin America and the Caribbean. Mr Mustafa Yagci, from IsDB, presented their work on broadening the use of the Multidimensional Poverty Index (MPI) as developed by the Oxford Poverty & Human Development Initiative (OPHI).

Participants engaged in discussions in small groups to reflect on the options presented by the Secretariat and the three speakers, aiming to identify criteria that could be prioritised for further research by the Secretariat. Reporting back, three out of four discussion groups explicitly supported the use of multidimensional criteria to build the list of recipients. The fourth group proposed that the Secretariat explore the potential use of the 'exclusion approach' (i.e. the list is composed of those countries that are not traditional providers and that have not opted out from the list of TOSSD recipients).

In the plenary discussion that followed:

- Five Members and one Observer suggested that the Secretariat begin developing scenarios for the list applying the proposal presented by Mexico, as well as the Country Index of the Notre Dame Global Adaptation Initiative (ND-GAIN).
- Four Members emphasised the need for criteria to be precise but simple, updatable, reproducible, and promote inclusivity within the TOSSD standard. They also mentioned that before proceeding to define such criteria, the Forum first needs agree on the underlying principle, which appeared to be multidimensionality.
- Four Members stressed the importance of assessing the potential political impact of criteria used in TOSSD for defining what constitutes a developing country. A Member reacted by stating that the risk is not inherent to the use of multidimensional criteria. Defining the list of recipients of a framework that measures support to the sustainable development of developing countries implies defining what constitutes a developing country in any event (including when the definition is through the 'exclusion approach'). This broader challenge cannot be entirely avoided.
- One Member also noted that ongoing discussions at regional level about multidimensionality prevented them from expressing their views at this juncture.

The Co-Chairs summarised the discussion by acknowledging a general agreement for applying multidimensional criteria in combination with the GNI per capita criterion. The proposal could be a combination of Mexico's proposal and the exclusion from the list of EU member states, DAC members and Gulf countries. Furthermore, the Co-Chairs highlighted the importance for the Steering Group to carefully consider the political implications and risks of the Forum being a front-runner in defining what a developing country is. They recognised the clear advantages of such definition but cautioned that the risks could be more difficult to assess.

## Item 8. Updated TOSSD Reporting Instructions

Members approved the updated version of the Reporting Instructions, including edits to reflect all agreements made during the meeting. The updated version would be published on [www.tossd.org](http://www.tossd.org), and a version with comments, indicating where changes have been made, would be shared with Members of the Steering Group by email.



## **Item 9. TOSSD and the Fourth International Conference on Financing for Development**

The Co-Chairs invited participants to brainstorm ideas on contributions of the IFT to the Fourth International Conference on Financing for Development (FfD4), in terms of data and methodological developments. Participants were also encouraged to share their knowledge and insights about the FfD process.

Participants emphasised the importance of having more information about the FfD4 process and consultations to better strategise. It was noted that the First Preparatory Committee session would take place in Addis Ababa on 22-26 July 2024, and that this would be a stock-taking session of the implementation of the Addis Ababa Action Agenda. Considering TOSSD’s political anchorage in that agenda, the Co-Chairs suggested positioning TOSSD as a positive story – a commitment explicitly mentioned in the AAAA (“open, inclusive and transparent discussions on TOSSD”) that had led to the creation of the TOSSD statistical framework, now containing four years of data and governed by the IFT independently from the DAC. In terms of timeline, it was suggested that the Secretariat organise a strategy session about the approach for FfD4 before October, to provide substantive, timely inputs about TOSSD and the IFT to the Second Preparatory Committee session (2-6 December 2024, New York). Several Members expressed their commitment to position TOSSD at the FfD4 Conference.

The Co-Chairs concluded by requesting the Secretariat to schedule sessions of the Steering Group after September 2024, to further advance the key messages to promote TOSSD and the IFT, and the strategies to follow. The Secretariat committed to preparing a paper on this matter for the meeting of the Steering Group to be held in September 2024.

### **Closing remarks**

The Co-Chairs thanked Members for their active participation in the first meeting of the Steering Group.