

TOSSD



Total Official Support for
Sustainable Development



International Forum on TOSSD

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

24-26 September 2024, Paris, France

Agenda Item 5. Preparations for the Fourth International Financing for Development (FfD4) Conference

[Draft for discussion]

This paper provides a review of key aspects of the TOSSD framework and TOSSD data that could be promoted in the FfD4 negotiation process and subsequently reflected in the outcome document. It makes a number of concrete suggestions to facilitate the exchange of views in the IFT Steering Group.

The document can serve as a reference for IFT Members and Observers when proposing inputs to the FfD4 process.

Contact:

Marisa Berbegal Ibañez (marisa.berbegalibanez@tossd.org)

Camilo Gamba Gamba (camilo.gambagamba@tossd.org)

TOSSD and the FfD4 process

I. Introduction

1. The Fourth International Conference on Financing for Development (FfD4) will take place in Sevilla (Spain), from 30 June to 3 July 2025. The conference will focus on the urgent need to fully implement the sustainable development goals (SDGs) and support the reform of the international financial architecture. The FfD4 constitutes a great opportunity to solidify TOSSD and the International Forum on TOSSD within the FfD agenda for the next decade. In light of this, the Steering Group has requested the Secretariat to draft a paper outlining strategies and actions for engaging with the FfD4 process.
2. The co-facilitators of the FfD4 outcome document have invited UN member states and other relevant stakeholders to provide substantive inputs for the preparation of an ‘elements paper’ on financing for development. These inputs should “focus on substantive recommendations rather than specific language”. The elements paper will guide deliberations at the second meeting of the preparatory committee, to be held on 3-6 December 2024 in New York, and inform the preparation of the zero draft of the FfD4 outcome document. The deadline for this [call-for-inputs](#) is 15 October 2024, and the elements paper is planned to be published by 15 November 2024. **The present document can serve as a reference for IFT Members, IFT Observers and other participants when proposing inputs to the elements paper.**
3. This paper provides a review of key aspects of the TOSSD framework and TOSSD data that could be promoted in the FfD4 negotiation process and subsequently reflected in the outcome document, making a number of concrete suggestions to facilitate the exchange of views in the IFT Steering Group. Section II explains the methodology followed by the Secretariat in the review, while section III presents the relevant takeaways from the first preparatory meeting of the FfD4, held in Addis Ababa in July 2024. **Section IV presents, for discussion, the potential inputs the International Forum on TOSSD could present to the FfD4 process, including: a) TOSSD data; b) TOSSD concepts, methods and processes; and c) language suggestions on TOSSD for the FfD4 outcome document.** Finally, a stock-take of how TOSSD data can support the monitoring of commitments made in the Addis Ababa Action Agenda is included in Annex I.
4. **Taking into account the feedback and inputs from the Steering Group, the Secretariat will use this document as a basis for preparing its contributions to the abovementioned elements paper on financing for development.**

II. Methodology

5. The Secretariat has reviewed the Addis Ababa Action Agenda (AAAA) and the outcome documents of the annual FfD Forum meetings to identify areas where TOSSD and the IFT can add value to the monitoring of the AAAA and the future FfD agenda. This review informed the development of initial proposals for language on TOSSD and the Forum (see section IV). Additionally, the Secretariat followed online the discussions at the First Preparatory Committee meeting of the FfD4.

6. The Secretariat has also reviewed secondary sources (e.g. policy papers and analyses) addressing issues covered in the ‘international co-operation’ and other key chapters of the AAAA. This review has shaped strategic thinking on how to ensure meaningful participation of the IFT and the effective use of TOSSD data during the negotiation process.
7. Finally, the Secretariat has held consultations with the IFT membership to gather inputs for this paper. A special session of the Steering Group took place on 26 June 2024 to discuss preliminary views on TOSSD in relation to the FfD4. Furthermore, the Secretariat hosted an online meeting on 30 July with G77 countries that are IFT members, seeking their advice on how to better communicate TOSSD-related information to the broader G77+China community.

III. Where do we stand? Main takeaways on TOSSD from the First Preparatory Meeting of the FfD4 (Addis Ababa, 22-26 July 2024)

8. The [Financing for Sustainable Development Report 2024 \(FSDR 2024\)](#) was a cross-cutting input for the discussions at the First Preparatory Meeting. Produced collaboratively by members of the Inter-agency Task Force on Financing for Development (IATF), the report is anchored in the AAAA, and provides an annual assessment of progress in implementing FfD outcomes, as well as guidance for intergovernmental follow-up processes. The report includes two references to TOSSD in its chapter on International Development Co-operation (see Box 1).

Box 1: References to TOSSD in the FSDR 2024

Page 103. *In parallel, there have also been efforts to develop a broader measure of cross-border resource flows beyond ODA and support to the provision of global public goods as part of total official support for sustainable development (TOSSD).*

Page 104. [Textbox] **Broader measures of development support**

Total official support for sustainable development

Initiated by the OECD and developed by an international task force of experts created in July 2017, TOSSD aims to capture both cross-border resource flows to developing countries and support to international public goods and global challenges. It includes concessional and non-concessional support from traditional and emerging bilateral and multilateral finance providers, including South-South and triangular cooperation providers. It also captures private finance mobilized by official interventions. TOSSD data on 2022 flows was published in February 2024, covering activities from 119 respondents, including 58 countries and 61 multilateral organizations. Several pilot studies have also been conducted, including to ensure appropriate review of TOSSD data by developing countries. TOSSD 2022 data includes activity-level information for \$438 billion of official support and an additional \$62 billion of private finance mobilized by official interventions. TOSSD is one of the data sources for indicator 17.3.1.

From 2024 onwards, the TOSSD standard will be governed by the International Forum on TOSSD with a balanced representation of provider and recipient countries (including dual provider/recipients) and international organizations. Civil society organizations will have a permanent observer seat in all bodies of the International Forum on TOSSD.

9. Some member states explicitly referenced TOSSD in their interventions during the preparatory meeting, particularly in the discussions regarding international development co-operation and data, review and follow-up. Some of those references included:
 - The complementary information that TOSSD provides on additional flows beyond ODA, including South-South co-operation and contributions to International Public Goods.
 - The importance of TOSSD in fostering transparency and accountability in support of developing countries, with features such as its activity-level data, and its role as data source for SDG indicator 17.3.1.
 - The need to ensure that further work on TOSSD does not dilute ODA commitments already made.
10. Mexico and Norway (both IFT Members), as well as Nepal and Zambia were appointed as co-facilitators of the FfD4 outcome document. Mexico was also elected rapporteur of the Preparatory Meetings.
11. The Secretariat observed that some positions from delegates at the First Preparatory Meeting were more conservative than expected and some contradictory messages emerged on the TOSSD framework in its totality. **The Steering Group is invited to discuss how to address this challenge going forward.**

IV. Inputs to the FfD4 process

12. The Secretariat proposes three types of inputs from the IFT to the FfD4 process: a) TOSSD data that can inform the FfD4 preparatory discussions; b) concepts, methods and processes to be promoted in the new FfD Agenda, and c) language suggestions for potential inclusion in the FfD4 outcome document.
 - a) *TOSSD data that can inform the FfD4 preparatory discussions*
13. As mentioned in paragraph 5 above, the Secretariat has reviewed the AAAA and the outcome documents of the subsequent nine FfD Forums to identify how TOSSD data can add value to the monitoring of the AAAA and the future FfD agenda. Annex I presents the specific commitments from the AAAA for which TOSSD can provide relevant data. Even though the structure of the FfD4 outcome document may differ from that of the AAAA, many commitments from previous conferences are likely to be renewed. Note however that in some areas, subject to the results of the FfD4 and country needs, the TOSSD methodology may need to be refined.
14. **IFT Members and Observers are encouraged to promote the use of TOSSD data to inform the discussions on the topics listed in Annex I.** The Secretariat can assist with data extraction, analysis and the drafting of key messages to support these efforts.
 - b) *Concepts, methods and processes of the TOSSD framework to be promoted in the new FfD agenda*
15. The following key concepts of the TOSSD framework, either already established or under development, could be promoted in the new FfD agenda. Their inclusion would help solidify TOSSD and the IFT within the FfD agenda in future years.

Table 1: Concepts of the TOSSD framework that can be promoted in the new FfD agenda

Concepts	Relevance
Broad scope of the TOSSD framework	
List of TOSSD recipients	<p>For decades, G77 countries have advocated for moving beyond GNI per capita as the only criterion for determining eligibility for concessional finance. Some traditional providers have also agreed on the importance of developing multidimensional criteria for this purpose, acknowledging that GNI per capita is not enough to properly assess the countries’ capacities to address their own development challenges.</p> <p>The list of TOSSD recipients currently includes countries and territories that were ODA recipients in 2015, i.e. year when the 2030 Agenda was adopted. The IFT is exploring the use of multidimensional criteria for defining the boundaries of the list.¹ Recognition of this work in the FfD4 process could help increase the relevance and acceptance of TOSSD among developing countries.</p>
Broad community of TOSSD reporters	<p>There are numerous reporting efforts and initiatives at the international level on official support, such as OECD CRS, SEGIB, UNCTAD and IATI. Given this landscape, highlighting TOSSD in the FfD4 as the broadest statistical framework, by both number and type of official providers, could be beneficial for the legitimacy of TOSSD in the future.</p>
Inclusion in TOSSD of cross-border flows and support to international public goods	<p>TOSSD currently offers the broadest scope for measuring official support for sustainable development, including concessional and non-concessional finance, south-south co-operation, Islamic finance, among other flows, thus providing developing countries with a complete panorama of their financing landscape.</p> <p>Presenting TOSSD Pillar I (cross-border resource flows to developing countries) as a broader measure of international development co-operation could have a good effect in broadening TOSSD data use in developing countries (e.g. Integrated National Financing Frameworks – INFFs, Voluntary National Reviews – VNRs). Pillar I data could be used to monitor the implementation of any future commitments on international development co-operation.</p> <p>FfD4 seems to be a key opportunity to position the need for funding for International Public Goods (IPGs) and responses to global challenges, and therefore, the need to measure those contributions. By 2025, TOSSD will be able to present five years of data on contributions to IPGs, as well as lessons learnt, best practices and challenges in measuring those contributions. TOSSD data on IPGs can also be relevant to monitor the implementation of international conventions e.g. Global Compact on Refugees. Recognition of the great value TOSSD and the IFT bring to measuring IPGs and a call for further advancement in this area would strengthen the framework and help position it for the post-2030 development agenda.</p>

¹ See paper for discussion under agenda item 4 [here](#).

Sustainability	
Operationalised definition of sustainable development	Many authors and institutions have pointed out the challenges of measuring contributions to the SDGs and assessing whether activities align with these Goals. Additionally, the AAAA acknowledges the importance of taking into account the three dimensions of sustainable development in financing for development. The TOSSD framework has operationalised the definition of sustainable development in the reporting in three ways. First, providers are expected to link the reported activities to specific SDG targets, which are reviewed by the IFT Secretariat. Second, information is collected and published on providers' Environmental and Social Safeguards (ESS) or their equivalents. Third, the TOSSD framework excludes activities that do not contribute to sustainable development, taking into account the local context.

16. Similarly, some methods and processes in the TOSSD framework could be recognised in the FfD4 process and promoted in the new FfD agenda.

Table 2: Methods and processes of the TOSSD framework that can be promoted in the new FfD agenda

Method	What could be welcomed/recognised/called upon?
Use of UN and global definitions and frameworks e.g. concessionality, UN Statistics Quality Assurance Framework	<p>The TOSSD framework includes and follows UN and global definitions.</p> <ul style="list-style-type: none"> • TOSSD adopted the IMF/World Bank definition of concessionality, which is the definition globally accepted by developing countries. • TOSSD is subject to the UN Statistics Quality Assurance Framework². The governance of the TOSSD measure 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. <p>IFT Members could highlight that TOSSD has materialised the commitment in paragraphs 127-128 of the AAAA, through efforts to make the reporting standard interoperable and the data accessible for everyone in www.tossd.online. The new FfD4 agenda could call upon custodians of relevant standards (e.g. SEGIB, CRS, UNCTAD, IATI) to further interoperability.</p>
Data review mechanism	<p>The IFT Secretariat is piloting a data review mechanism that will allow, for the first time, for developing countries to comment on the data collected at the global level on the official support they receive. This has been a long-standing demand by developing countries to other similar frameworks (such as the DAC CRS).</p> <p>The new FfD4 agenda could call upon developing countries to engage in the TOSSD data review mechanism, to further enhance transparency and data quality of the framework.</p>

² <https://unstats.un.org/unsd/methodology/dataquality/un-nqaf-manual/>

<p>International Forum on TOSSD (IFT)</p>	<p>The IFT is the best evidence on the successful implementation of the reference in the AAAA to ensuring open, inclusive and transparent discussions on TOSSD. Additionally, the IFT’s inclusive governance helps broaden the voice and participation of developing countries in international economic decision-making and norm-setting and global economic governance³, and allows them to “arrive at a stronger, more coherent and more inclusive and representative international architecture for sustainable development”⁴. Some main features of the IFT governance can be highlighted, such as:</p> <ul style="list-style-type: none"> • A balanced representation of traditional providers, developing countries and international organisations in the IFT Steering Group, on an equal footing, to shape the TOSSD framework. Moreover, the IFT membership includes countries from all regions and of all levels of income. • The IFT is politically and financially independent from the OECD and the Development Assistance Committee (DAC). The IFT’s work plan and budget depend only on the IFT Members, and the funding model is based on whether Members are traditional providers, dual providers/recipients or international organisations.
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c. Language suggestions for potential inclusion in the FfD4 outcome document

17. The previous analysis shows that references to TOSSD data and the IFT could be proposed to many sections of the FfD4 outcome document. While a proposal for a single reference to TOSSD could be easily “drop off” from the final version, the Secretariat has considered several options for references that recognise TOSSD, directly or indirectly. Those references are classified into three groups: i) core references; ii) other references to TOSSD; and iii) possible references to TOSSD in areas not mentioned in the AAAA. They are presented in table 3 under three scenarios: a) ‘best case scenario’, b) ‘middle point scenario’, and c) ‘minimum, core message scenario’.

³ Paragraph 106 of the AAAA.

⁴ Paragraph 108 of the AAAA.

Table 3. Language suggestions for potential inclusion in the FfD4 outcome document

Sections/paragraphs in the Addis Ababa Action Agenda	Best case scenario	Middle point scenario	Minimum, core message scenario
Core reference(s) to TOSSD			
<p>International development co-operation</p> <p><i>Paragraph 55. We will hold open, inclusive and transparent discussions on the modernization of the ODA measurement and on the proposed measure of “total official support for sustainable development” and we affirm that any such measure will not dilute commitments already made.</i></p>	<p>We have held open, inclusive and transparent discussions on the measure of Total Official Support for Sustainable Development (TOSSD). We recognise TOSSD cross-border resource flows as a comprehensive measure of support to developing countries and note the potential of the framework to track contributions to global and regional public goods. We welcome the creation of the International Forum on TOSSD (IFT) and its inclusive governance. We encourage countries and multilateral organisations to participate in the IFT, to ensure the broadest range of views in the continuing development of the TOSSD measure and reinforce it as a tool for transparency and accountability.</p> <p><i>We will continue monitoring that the TOSSD measure does not dilute any ODA commitments already made.</i></p>	<p>We acknowledge the open, inclusive and transparent discussions held on the measure of Total Official Support for Sustainable Development (TOSSD), and recognise TOSSD cross-border flows as a comprehensive measure of support to developing countries. We welcome the creation of the International Forum on TOSSD (IFT) and its inclusive governance. We encourage countries and multilateral organisations to participate in the IFT, to ensure the broadest range of views in the continuing development of the TOSSD measure and reinforce it as a tool for transparency and accountability.</p> <p><i>We will continue monitoring that the TOSSD measure does not dilute any ODA commitments already made.</i></p>	<p>We note the open, inclusive and transparent discussions held on the measure of Total Official Support for Sustainable Development (TOSSD) and the progress made in the measurement of cross-border flows to developing countries. We welcome the creation of the International Forum on TOSSD (IFT) and encourage the IFT to pursue the development of TOSSD to address the evolving needs of data on financing for sustainable development.</p> <p><i>We will continue monitoring that the TOSSD measure does not dilute any ODA commitments already made.</i></p>
<p>Data, monitoring and follow-up</p>	<p>We recognise progress in the measurement, through TOSSD, of the full array of officially-supported resources for sustainable development, while clearly distinguishing flows to developing countries from support at regional and global levels, and official flows from mobilised private finance. We welcome the criteria and methods to only count flows</p>	<p>We recognise progress in the measurement, through TOSSD, of the full array of officially-supported resources for sustainable development, while clearly distinguishing flows to developing countries from support at regional and global levels, and official flows from mobilised private finance. We welcome</p>	<p>Exploring various monitoring and data collection platforms, including but not limited to TOSSD, and utilizing those platforms will enhance our ability to gather comprehensive data, track progress effectively, and ensure that we are meeting our development goals. Transparency</p>

	aligned to the SDGs and [exploration of the use of][introduction of] multidimensional criteria for defining the list of recipients of development support. We encourage countries to take ownership of TOSSD to gather comprehensive data and to track progress towards the SDGs effectively.	the criteria and methods to only count flows aligned to the SDGs and [exploration of the use of][introduction of] multidimensional criteria for defining the list of recipients of development support. We welcome the work of countries and international organisations to gather comprehensive data through TOSSD to track progress towards the SDGs.	and accountability are essential for ensuring that financial commitments are met and resources are properly allocated.
Other references to TOSSD			
B. Domestic and international private business and finance			
Paragraph 48. Public and private investment and PPPs for financing infrastructure	We welcome new international reporting standards, such as TOSSD, that track a broad range of flows to developing countries, including blended finance and PPPs.	We welcome new international statistical standards that track blended finance to developing countries.	
C. International development co-operation			
Paragraph 57. South-South co-operation	We welcome efforts made by developing countries to report their South-South co-operation at the international level. We appreciate the increased transparency on this support, gained through TOSSD and the implementation of the conceptual framework on SSC reporting through UNCTAD. We encourage the relevant international organisations to ensure inter-operability between their respective systems, to reduce countries' reporting burden.	We welcome increased availability of activity-level data on South-South co-operation, including through the TOSSD platform, and their presentation as part of a broader range of cross-border flows to developing countries.	We welcome progress achieved in the measurement on South-South co-operation and the collaboration between relevant international organisations and initiatives to ensure inter-operability of their systems.
Paragraph 62. Transnational benefits of local activities	We welcome the recognition, in the TOSSD standard, of the three dimensions of sustainable development, as well as the	We welcome the recognition, in the TOSSD standard, of transnational benefits of development support.	

	tracking of the transnational benefits of development support.		
Paragraphs 63-64. Support to protect biodiversity, oceans and maritime ecosystems (both in cross-border flows and expenditures in developing countries)	We welcome the tracking, in the TOSSD standard, of support to protect biodiversity, oceans and maritime ecosystems, both through cross-border flows to developing countries and expenditures at the global and regional level.	We recognise efforts to improve the monitoring of all official resources, both cross-border flows and domestic expenditures, to protect the world's biodiversity. We encourage countries to compile comprehensive data to enable the monitoring of the resource mobilisation targets as established in the Kunming-Montreal Global Biodiversity Framework.	
Possible references to TOSSD in areas not mentioned in the AAAA.			
Related to paragraph 77 (Health financing)	We welcome the tracking, in the TOSSD standard, of support for pandemic preparedness and response (PPR), both through cross-border flows to developing countries and expenditures at the global and regional levels.	We welcome TOSSD data on support for pandemic preparedness and response (PPR), both through cross-border flows to developing countries and expenditures at the global and regional levels.	We welcome increased availability of data on support for pandemic preparedness and response (PPR), both through cross-border flows to developing countries and expenditures at the global and regional levels.
Related to paragraph 118 and 121 (Research financing and research for health).	We welcome the increased availability of data through TOSSD on support for research on global challenges, including global health concerns, and the emphasis placed on the involvement of developing countries in research on global issues.	We welcome TOSSD data on support for research on global challenges, including global health concerns, and the emphasis placed on the involvement of developing countries in research on global issues.	We welcome increased availability of data on support for research on global challenges, including global health concerns.

For discussion

- The Steering Group is invited to provide feedback on:
 - The areas where TOSSD data can be promoted as input for discussions and/or monitoring the implementation of the AAAA commitments.
 - The methods, concepts and processes established in or under development in the TOSSD framework that could be promoted in the FfD4 discussions and the new FfD agenda.
 - The language suggestions on TOSSD to be proposed for inclusion in the FfD4 outcome document.
- The Steering Group is also invited to provide guidance to the Secretariat on inputs to propose for the Elements Paper on Financing for Development.

Annex I. Relation between TOSSD data and the commitments agreed in the Addis Ababa Action Agenda

<p>Action areas / Paragraphs of the AAAA that TOSSD data can inform</p> <ul style="list-style-type: none"> ➤ Examples of data that could be extracted from TOSSD (relevant data item)
<p>B. Domestic and international private business and finance</p> <p>48. <i>We recognize that both public and private investment have key roles to play in infrastructure financing, including through development banks, development finance institutions and tools and mechanisms such as public-private partnerships, blended finance, which combines concessional public finance with non-concessional private finance and expertise from the public and private sector, special-purpose vehicles, non-recourse project financing, risk mitigation instruments and pooled funding structures. ... Projects involving blended finance, including public private partnerships, should share risks and reward fairly, include clear accountability mechanisms and meet social and environmental standards. ... We also commit to holding inclusive, open and transparent discussion when developing and adopting guidelines and documentation for the use of public-private partnerships, and to build a knowledge base and share lessons learned through regional and global forums.</i></p> <ul style="list-style-type: none"> ➤ Data on blended finance (financing arrangement), finance channelled through PPPs (channel of delivery).
<p>C. International development co-operation</p> <p>57. <i>We welcome the increased contributions of South-South cooperation to poverty eradication and sustainable development. We encourage developing countries to voluntarily step up their efforts to strengthen South-South cooperation, and to further improve its development effectiveness in accordance with the provisions of the Nairobi outcome document of the High-level United Nations Conference on South-South Cooperation. We also commit to strengthening triangular cooperation as a means of bringing relevant experience and expertise to bear in development cooperation.</i></p> <ul style="list-style-type: none"> ➤ Data on South-South cooperation
<p>60. <i>We reaffirm the importance of meeting in full existing commitments under international conventions, including on climate change and related global challenges. We recognize that funding from all sources, including public and private, bilateral and multilateral, as well as alternative sources of finance, will need to be stepped up for investments in many areas including for low-carbon and climate resilient development. We recognize that, in the context of meaningful mitigation actions and transparency on implementation, developed countries committed to a goal of mobilizing jointly \$100 billion a year by 2020 from a wide variety of sources to address the needs of developing countries. We recognize the need for transparent methodologies for reporting climate finance and welcome the ongoing work in the context of the United Nations Framework Convention on Climate Change.</i></p> <ul style="list-style-type: none"> ➤ TOSSD data related to climate change adaptation and mitigation (keywords and relevant SDG targets).
<p>62. <i>We acknowledge the importance of taking into account the three dimensions of sustainable development. We encourage consideration of climate and disaster resilience in development financing to ensure the sustainability of development results. We recognize that well-designed actions can produce multiple local and global benefits, including those related to climate change. We commit to investing in efforts to strengthen the capacity of national and local actors to manage and finance disaster risk, as part of national sustainable development strategies, and to ensure that countries can draw on international assistance when needed.</i></p> <ul style="list-style-type: none"> ➤ TOSSD data on transnational benefits (Pillar II and keyword on transnational benefits for Pillar I).
<p>63. <i>We acknowledge the critical importance of biodiversity and the sustainable use of its components in poverty eradication and sustainable development. We welcome the implementation of the global Strategic Plan for Biodiversity for 2011-2020 and its Aichi Biodiversity Targets by the parties to the Convention on Biological Diversity and we invite all parties to attend the thirteenth meeting of the Conference of the Parties, to be</i></p>

held in Mexico in 2016. We encourage the mobilization of financial resources from all sources and at all levels to conserve and sustainably use biodiversity and ecosystems, including promoting sustainable land management, combating desertification, drought, dust storms and floods, restoring degraded land and soil, and promoting sustainable forest management. We welcome the commitment of States parties to the United Nations Convention to Combat Desertification to support and strengthen its implementation. We commit to supporting the efforts of countries to advance conservation and restoration efforts, such as the African Union Great Green Wall Initiative, and to providing support to countries in need to enhance the implementation of their national biodiversity strategies and action plans.

➤ TOSSD data on biodiversity (both cross-border flows and global/regional expenditures)

64. *We recognize that oceans, seas and coastal areas form an integrated and essential component of the Earth's ecosystem and are critical to sustaining it and that international law, as reflected in the United Nations Convention on the Law of the Sea, provides the legal framework for the conservation and the sustainable use of the oceans and their resources. We stress the importance of the conservation and sustainable use of the oceans and seas and of their resources for sustainable development, including through the contributions to poverty eradication, sustained economic growth, food security, creation of sustainable livelihoods and decent work, while at the same time protecting biodiversity and the marine environment and addressing the impacts of climate change. We therefore commit to protecting, and restoring, the health, productivity and resilience of oceans and marine ecosystems, and to maintaining their biodiversity, enabling their conservation and sustainable use for present and future generations, and to effectively applying an ecosystem approach and the precautionary approach in the management, in accordance with international law, of activities impacting on the marine environment, to deliver on all three dimensions of sustainable development.*

➤ TOSSD data on Ocean and Marine conservation (both cross-border flows and global/regional expenditures)

67. *We recognize the major challenge to the achievement of durable peace and sustainable development in countries in conflict and post-conflict situations. We recognize the peacebuilding financing gap and the role played by the Peacebuilding Fund. We will step up our efforts to assist countries in accessing financing for peacebuilding and development in the post-conflict context. We recognize the need for aid to be delivered efficiently through simplified mechanisms, increased strengthening and use of country systems, as well as strengthening of the capacity of local and national institutions as a priority in conflict-affected and post-conflict States while stressing the importance of country ownership and leadership in both peacebuilding and development.*

➤ TOSSD data on peace and post-conflict-related activities ((both cross-border flows and global/regional expenditures)

69. *We welcome the progress made since Monterrey to develop and mobilize support for innovative sources and mechanisms of additional financing, in particular by the Leading Group on Innovative Financing for Development. We invite more countries to voluntarily join in implementing innovative mechanisms, instruments and modalities which do not unduly burden developing countries. We encourage consideration of how existing mechanisms, such as the International Finance Facility for Immunisation, might be replicated to address broader development needs. We also encourage exploring additional innovative mechanisms based on models combining public and private resources such as green bonds, vaccine bonds, triangular loans and pull mechanisms, and carbon pricing mechanisms.*

➤ TOSSD tracks innovative finance mechanisms, and can also explore the tracking of “additional innovative mechanisms based on models combining public and private resources such as green bonds, vaccine bonds, triangular loans and pull mechanisms, and carbon pricing mechanisms”.

70. *We recognize the significant potential of multilateral development banks and other international development banks in financing sustainable development and providing know-how. Multilateral development banks can provide countercyclical lending, including on concessional terms as appropriate, to complement national resources for financial and economic shocks, natural disasters and pandemics. We invite the multilateral development banks and other international development banks to continue providing*

both concessional and non-concessional stable, long-term development finance by leveraging contributions and capital, and by mobilizing resources from capital markets. We stress that development banks should make optimal use of their resources and balance sheets, consistent with maintaining their financial integrity, and should update and develop their policies in support of the post-2015 development agenda, including the sustainable development goals. We encourage the multilateral development finance institutions to establish a process to examine their own role, scale and functioning to enable them to adapt and be fully responsive to the sustainable development agenda.

- MDBs can reflect in TOSSD their full portfolio, including “both concessional and non-concessional stable, long-term development finance by leveraging contributions and capital, and mobilised resources from capital markets” They can also reflect what they implement with both core and earmarked resources from the trust funds they implement and expenditures to support research.

77. Multi-stakeholder partnerships, such as the Global Alliance for Vaccines and Immunization (Gavi) and the Global Fund to Fight AIDS, Tuberculosis and Malaria, have also achieved results in the field of health. We encourage a better alignment between such initiatives, and encourage them to improve their contribution to strengthening health systems. We recognize the key role of the World Health Organization as the directing and coordinating authority on international health work. We will enhance international coordination and enabling environments at all levels to strengthen national health systems and achieve universal health coverage. We commit to strengthening the capacity of countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks, as well as to substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States. Parties to the World Health Organization Framework Convention on Tobacco Control will also strengthen implementation of the Convention in all countries, as appropriate, and will support mechanisms to raise awareness and mobilize resources. We welcome innovative approaches to catalyse additional domestic and international private and public resources for women and children, who have been disproportionately affected by many health issues, including the expected contribution of the Global Financing Facility in support of Every Woman, Every Child.

- TOSSD tracks financing for pandemic preparedness and response (PPR) – both cross-border flows and global/regional expenditures.

D. International trade as an engine for development

81. We acknowledge that lack of access to trade finance can limit a country’s trading potential, and result in missed opportunities to use trade as an engine for development. We welcome the work carried out by the WTO Expert Group on Trade Financing, and commit to exploring ways to use market-oriented incentives to expand WTO-compatible trade finance and the availability of trade credit, guarantees, insurance, factoring, letters of credit and innovative financial instruments, including for micro, small and medium-sized enterprises in developing countries. We call on the development banks to provide and increase market-oriented trade finance and to examine ways to address market failures associated with trade finance.

- TOSSD recognises the importance of short-term financing, including trade finance for sustainable development and tracks short-term financing for sustainable development.

G. Science, technology, innovation and capacity building

117. We will encourage knowledge-sharing and the promotion of cooperation and partnerships between stakeholders, including between Governments, firms, academia and civil society, in sectors contributing to the achievement of the sustainable development goals. We will promote entrepreneurship, including through supporting business incubators. We affirm that regulatory environments that are open and non-discriminatory can promote collaboration and further our efforts. We will also foster linkages between multinational companies and the domestic private sector to facilitate technology development and transfer, on mutually agreed terms, of knowledge and skills, including skills trading programmes, in particular to developing countries, with the support of appropriate policies. At the same time, we recognize that traditional knowledge, innovations and practices of indigenous peoples and local communities can support social well-being and sustainable livelihoods and we reaffirm that indigenous peoples have the right to

maintain, control, protect and develop their cultural heritage, traditional knowledge and traditional cultural expressions.

118. *We also recognize the important role of public finance and policies in research and technological development. We will consider using public funding to enable critical projects to remain in the public domain, and strive for open access to research for publicly funded projects, as appropriate. We will consider setting up innovation funds where appropriate, on an open, competitive basis to support innovative enterprises, particularly during research, development and demonstration phases. We recognize the value of a “portfolio approach” in which public and private venture funds invest in diverse sets of projects to diversify risks and capture the upside of successful enterprises.*

- Data on support to research (both direct support to developing countries, and research impacting developing countries positively).

121. *We will support research and development of vaccines and medicines, as well as preventive measures and treatments for the communicable and noncommunicable diseases, in particular those that disproportionately impact developing countries. We will support relevant initiatives, such as Gavi, the Vaccine Alliance, which incentivizes innovation while expanding access in developing countries. To reach food security, we commit to further investment, including through enhanced international cooperation, in earth observation, rural infrastructure, agricultural research and extension services, and technology development by enhancing agricultural productive capacity in developing countries, in particular in least developed countries, for example by developing plant and livestock gene banks. We will increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Criteria and Guidelines on the Transfer of Marine Technology adopted by the Intergovernmental Oceanographic Commission, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular small island developing States and least developed countries.*

- TOSSD can provide data on support for vaccines and medication R&D.

III. Data, monitoring and follow-up

125. *High-quality disaggregated data is an essential input for smart and transparent decision-making, including in support of the post-2015 agenda and its means of implementation, and can improve policy-making at all levels. A focus on quantitative and qualitative data, including open data, and statistical systems and administrations at the national and subnational level will be especially important in order to strengthen domestic capacity, transparency and accountability in the global partnership. National statistical systems have a central role in generating, disseminating and administering data. They should be supplemented with data and analysis from civil society, academia and the private sector.*

127. *We recognize that greater transparency is essential and can be provided by publishing timely, comprehensive and forward-looking information on development activities in a common, open, electronic format, as appropriate. Access to reliable data and statistics helps Governments to make informed decisions, and enables all stakeholders to track progress and understand trade-offs, and creates mutual accountability. We will learn from existing transparency initiatives and open data standards, and take note of the International Aid Transparency Initiative. We further recognize the importance of national ownership of the post-2015 development agenda, and stress the importance of preparing country needs assessments for the different priority areas to allow for greater transparency and efficiency by linking needs and support, in particular in developing countries.*

128. *Data access alone, however, is not enough to fully realize the potential that data can offer to both achieving, monitoring and reviewing sustainable development goals. We should endeavour to ensure broad access to the tools necessary to turn data into useful, actionable information. We will support efforts to make data standards interoperable, allowing data from different sources to be more easily compared and used. We call on relevant public and private actors to put forward proposals to achieve a significant increase in global data literacy, accessibility and use, in support of the post-2015 development agenda.*

- TOSSD provides activity-level data, available for everyone at www.tossd.online, that can be used for decision-making or monitoring purposes.
- The IFT Secretariat is looking for more ways to improve interoperability with other reporting systems.

129. We further call on the United Nations system, in consultation with the international financial institutions, to develop transparent measurements of progress on sustainable development that go beyond per capita income, building on existing initiatives as appropriate. These should recognize poverty in all of its forms and dimensions, and the social, economic and environmental dimensions of domestic output and structural gaps at all levels. We will seek to develop and implement tools to mainstream sustainable development, as well as to monitor sustainable development impacts for different economic activities, including for sustainable tourism.

- The International Forum on TOSSD is discussing potential ways to define the list of TOSSD recipients using multidimensional criteria.