

TOSSD



Total Official Support for
Sustainable Development



International Forum on TOSSD

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

22-24 May 2024, Oslo, Norway

Agenda Item 5. Budget and Work Plan 2025-26

Draft for approval

This document is submitted for discussion and approval under item 5 of the Agenda.

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DRAFT IFT BUDGET AND WORK PLAN 2025-26

Background

1. This document presents a detailed proposal for the Budget and Work Plan 2025-26 for discussion and approval by the IFT Steering Group at its meeting on 22-24 May 2024.
2. In addition, the IFT Interim Governing Body will be invited to approve a summary of the Budget and Work Plan 2025-26 (see section 4), for inclusion in the OECD Programme of Work and Budget (PWB) and approval by the Budget Committee (see Annex for a detailed explanation of administrative procedures regarding OECD-hosted entities). Given the scheduling of the OECD process, the approval of the summary is required in early May and will therefore be handled via written procedure on a no-objection basis.¹
3. The draft proposal is based on the IFT Terms of Reference (TORs), which define the main functions of the Forum and the Secretariat. It is proposed that each of these functions is treated in the Budget and Work Plan as a separate “intermediate output result” (IOR, see Annex for terminology), as follows:

Output Result	
International Forum on TOSSD	
Intermediate Output Result	Abbreviation
Strategic Development and Governance of TOSSD	TOSSD Strategic Development and Governance
Maintaining and improving the TOSSD statistical standard	TOSSD Standard
Collecting and analysing TOSSD data, and continuously improving their quality	TOSSD Data
Actively promoting TOSSD and the use of TOSSD data within government agencies and internationally	TOSSD Promotion

4. Each IOR is described below in detail, with concrete deliverables presented in two categories: “standard annual deliverables” and “specific deliverables 2025-26”.
5. Each deliverable is linked to one of the categories and types of deliverable of the OECD (see Annex) to facilitate the preparation of the subsequent standard progress reports to the IFT Steering Group in accordance with the OECD rules.

¹ The IFT Interim Governing Body acts as the IFT Steering Group until the latter’s appointment by the General Assembly at its meeting on 21-22 May 2024.

1. Introduction

6. The draft proposal is influenced by three important factors. First, the IFT is still in its infancy (years 2 and 3) and will therefore spend considerable resources in getting established. This includes the promotion of the Forum to increase its membership and renown, promoting the use of TOSSD data, and consolidating data collection and publication. Second, at the time of writing, the funding for 2026 is not fully secured. The continuation of the work (and the IFT) in 2026 is fully dependent on the financial commitments being secured in advance of the end of 2025. Third, the outcomes of the major financing for development conferences held in 2024 and 2025 will impact data requirements. These will need to be taken into account when selecting new areas and topics of work in order for TOSSD to remain at the forefront of measurement of financing for sustainable development.

2. Proposed Work Plan

2.1 Activity 1 (IOR 1) – Strategic Development and Governance of TOSSD

7. In 2024, the IFT was created and its governance bodies – the General Assembly and Steering Group – will be established in May. In 2025, the Statistical Working Group (SWG) will launch its annual meetings. As per the IFT TORs, the SWG will advise the Steering Group on the maintenance and improvement of the quality and user-friendliness of TOSSD data further to a review of the results of the data collection of the previous year.
8. The General Assembly will consider the outcomes of the major financing for development conferences held in 2024 and review the strategic priorities of the IFT in the lead-up to the United Nations Fourth International Conference on Financing for Development (FfD4), to be held in Spain in 2025. Depending on the outcomes of this Conference, the General Assembly will discuss any modifications to the vision, mission and strategic priorities of the IFT.
9. The Steering Group will explore concrete opportunities for TOSSD to contribute to tracking global commitments e.g. in the field of climate change and biodiversity. In these areas, the existing commitments comprise both bilateral and multilateral contributions as well as mobilised private finance (MPF), corresponding to Pillar I and MPF components of TOSSD. The Steering Group will explore the scope of using TOSSD Pillar II data in this context, too, for example for monitoring domestic (provider-country) spending in support of climate action and other global environmental objectives.
10. 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.
11. In the second quarter of 2025, the Steering Group will take stock of the IFT's funding situation to confirm if there are sufficient financial commitments for the Secretariat to continue operating for a third year (2026), as laid down in the Memorandum of Understanding (MOU) with the OECD. Depending on the outcome, the Steering Group will decide on the way forward for the IFT.

Deliverables:

Standard annual deliverables

- At least one meeting of the General Assembly is held each year. [Delivery category: POLICY DIALOGUE. Delivery type: Engagement with partner countries and other stakeholders]
- At least two meetings of the Steering Group are held each year. [DATA FOR ANALYSIS. Statistical standard setting. POLICY DIALOGUE. Meetings of OECD bodies and other events]
- At least one meeting of the Statistical Working Group is held each year. [DATA FOR ANALYSIS. Statistical standard setting]
- Annual report to the Steering Group on potential changes to the next data collection round. [POLICY ANALYSIS / ADVICE. Interim assessments / Diagnostic reports]

Specific deliverables 2025-26

- A policy paper to the General Assembly on the IFT strategic priorities. [POLICY ANALYSIS / ADVICE. Policy paper]
- A policy paper to the Steering Group on the use of TOSSD for tracking global commitments. [POLICY ANALYSIS / ADVICE. Policy paper]
- A policy paper to the Steering Group on the use of TOSSD for improving the measurement of the leveraging effect of public finance. [POLICY ANALYSIS / ADVICE. Policy paper]

2.2 Activity 2 (IOR 2) – Maintaining and improving the TOSSD statistical standard

12. The TOSSD methodology will continue to be improved to ensure it remains fit for promoting transparency on official support received by developing countries and that it addresses global challenges.
13. Reporting issues from the previous year's data collection round will be identified and analysed to propose refinements to the TOSSD methodology. These will be presented to the SWG for discussion and subsequently for decision by the Steering Group. Reporting Instructions will be refined accordingly.
14. In order to ensure that the TOSSD data remain fit for purpose, the IFT will consider two new topics per year to be included in the methodology. These topics will be chosen based on issues of importance at the time, including the outcomes of the FfD4 conference, and the impact that TOSSD can make.
15. New areas of financing for sustainable development will be explored where the TOSSD standard could be of benefit to the international development finance community (whether applied directly or indirectly). The Secretariat will present potential new areas to the Steering Group for discussion and decision on how to proceed.

Deliverables:

Standard annual deliverables

- Working paper to the SWG on reporting issues of the previous year's data collection round (one per year). [POLICY ANALYSIS / ADVICE. Interim assessments / Diagnostic reports]
- Report by the SWG to the Steering Group on potential changes to the next data collection round. [POLICY ANALYSIS / ADVICE. Interim assessments / Diagnostic reports]
- Updated Reporting Instructions in English, French and Spanish. [DATA FOR ANALYSIS. Delivery type: statistical standard setting]

Specific deliverables 2025-26

- Two methodological papers per year. [POLICY ANALYSIS / ADVICE. Delivery type: Policy paper etc.]
- One thematic report on potential new areas of financing for sustainable development. [POLICY ANALYSIS / ADVICE. Delivery type: Outlooks and thematic reports]

2.3 Activity 3 (IOR 3) – Collecting and analysing TOSSD data, and continuously improving their quality

16. In 2025 and 2026, the Secretariat will carry out the data collection rounds on 2024 and 2025 activities, respectively. The TOSSD data will be published, complying with high data quality standards, delivering data promptly.² The mechanism of data review by recipients will be rolled out in 2025 and refined based on results.
17. The Secretariat will submit data for SDG indicator 17.3.1³, liaising closely with UNCTAD, including to implement any outcomes of the comprehensive review of the SDG global indicator framework by the Inter-agency and Expert Group on the SDG Indicators (IAEG-SDGs) and subsequent decisions by the UN Statistical Commission.
18. Broader TOSSD data reporting will be promoted with relevant countries and organisations, and they will be given support through seminars and capacity building to start reporting, improve their reporting and avoid reporters dropping out.
19. The Secretariat will carry out a review of the data collection processes and data management workflows, which were re-organised in 2024 with the creation of the IFT, and make modifications where necessary to secure coherence between the CRS and TOSSD systems and ensure efficiencies on data processes.

² The prompt delivery will depend on reporters respecting the reporting deadlines.

³ SDG indicator 17.3.1. Additional financial resources mobilized for developing countries from multiple sources. See <https://unstats.un.org/sdgs/metadata/files/Metadata-17-03-01.pdf>.

Deliverables:

Standard annual deliverables

- Collection of TOSSD data for 2024 and 2025. [DATA FOR ANALYSIS. Delivery type: Database update]
- Publication on TOSSD.online of high quality TOSSD data, including the recipient profiles and metadata on Environmental and Social Safeguards (ESS), for 2024 and 2025 plus any updates for previous years. [DATA FOR ANALYSIS. Delivery type: Data platform]
- Submission of TOSSD data and brief analysis for SDG indicator 17.3.1. to the UN Statistics Division. [DATA FOR ANALYSIS. Delivery type: Indicator development]
- Roll-out of the mechanism of data review by recipients. [POLICY DIALOGUE. Engagement with partner countries and other stakeholders]

Specific deliverables 2025-26

- Peer learning activities. [POLICY DIALOGUE. Peer learning activities]
- Dedicated support to selected current reporters to avoid them dropping out and help expand current reporting. [POLICY DIALOGUE. Capacity building / technical assistance]
- A diagnostic report on the data collection processes and data management workflows. [POLICY ANALYSIS / ADVICE. Interim assessments / Diagnostic reports]

2.4 Activity 4 (IOR 4) – Actively promoting TOSSD and the use of TOSSD data within government agencies and internationally

20. As part of its main functions, the IFT will promote TOSSD and the use of TOSSD data within government agencies and internationally. The promotion of TOSSD will include IFT Member and Secretariat participation in key global and regional forums. To increase the use of TOSSD data, we will promote their inclusion in major reports on financing for development e.g. reports by the UN, the OECD, think tanks, CSOs and regional organisations; and carry out capacity building activities and prepare materials to illustrate how the data can be used. We will also disseminate TOSSD data to specific target groups, ranging from audiences with a thematic interest e.g. biodiversity, to regional groups such as Sahel.

21. A Communications and Outreach Plan will set out objectives and deliverables to:

- Increase the IFT membership (countries and organisations) by 10 per cent (benchmark: membership at the end of 2024).
- Increase the number of reporters by 5-10 per cent (benchmark: number of reporters in the 2024 reporting round).
- Increase references to TOSSD in major reports and by specific target groups in their documentation and meetings (benchmark: number of documents that mention TOSSD or use TOSSD data in 2024; number of target groups contacted in 2024).
- Increase TOSSD presence on social media (benchmark: number of posts, re-posts and likes in 2024).

Deliverables:

Standard annual deliverables

- Outreach to countries and organisations to increase the membership of the Forum. [POLICY DIALOGUE. Engagement with partner countries and other stakeholders]
- Targeted outreach to new reporters. [POLICY DIALOGUE. Capacity building / technical assistance]
- Regularly updated TOSSD.org [DATA FOR ANALYSIS. Data platforms], including:
 - o standardised recipient profiles
 - o at least three new data stories per year
- A yearly report on the Communication and Outreach outcomes. [POLICY ANALYSIS / ADVICE. Diagnostic report]

Specific deliverables 2025-26

- Missions and meetings to communicate on TOSSD, the IFT, its products and its work, and to fundraise and increase membership. [POLICY DIALOGUE. Engagement with partner countries and other stakeholders]

3. Proposed Budget

22. The budget is based on the estimated operational budget as per the MoU on the hosting of the IFT Secretariat by the OECD i.e. EUR 4 022 327. The budget for the first year of the IFT has already been approved by the IFT Interim Governing Body, for a total of EUR 1 178 286. The proposed estimated operational budget for 2025-26 totaling EUR 2 884 886 is detailed below in Table 1. It is broken down by activity (intermediate output result) and by budget category.
23. The budget foresees an increase in Secretariat staff to 7 full-time equivalents in 2025 and 8.5 full-time equivalents in 2026. Following the establishment of the Forum and consolidation of TOSSD data collection and publication processes in 2024, an additional staff member will be recruited to enhance the statistical engagement and analytical capacities of the Secretariat. The budget for staff missions has been increased in order to enable the Secretariat to attend important meetings of the financing for sustainable development community, and to help achieve its objectives of promoting the use of TOSSD and increasing the IFT membership and reporters.
24. The proposed yearly budget is growing year on year reaching EUR 1.6 million in 2026. This allows the Secretariat to manage TOSSD data and carry out some promotional work. However, in order to be able to use TOSSD data to its full potential, increase the number of reporters and constantly adapt to the changing policy environment, we should be aiming for a yearly budget of EUR 2.2 million, as discussed in the meetings of the International TOSSD Task Force in 2022-23.
25. The current IFT funding situation is presented in Table 2. It shows that financial commitments still fall short of the estimated 2025-26 operational budget by approximately EUR 593k. Additional efforts are required to increase the number of members providing financial contributions to the Forum to fill this financing gap and ensure the continuation of the Forum in 2026 and beyond.

4. Summary of IFT Budget for inclusion in the OECD PWB

26. As mentioned in the introduction, the IFT budget will need to be incorporated in the OECD PWB, for administrative purposes. This will be at a broad outline level, as per below.

Output result: International Forum on TOSSD

Intermediate output results (IORs):

- IOR 1 – Strategic Development and Governance of TOSSD
- IOR 2 – Maintaining and improving the TOSSD statistical standard
- IOR 3 – Collecting and analysing TOSSD data, and continuously improving their quality
- IOR 4 – Actively promoting TOSSD and the use of TOSSD data within government agencies and internationally

Budget

	Ongoing/Time Bound (end date)	TEC 2025	VCs In-hand	VCs New	TEC 2026	VCs In-hand	VCs New
International Forum on TOSSD	Time Bound (Q4 2026)	1,300,084	1,300,084	0	1,584,802	991,431	593,371

TEC: Total Estimated Cost

The IFT Interim Governing Body is invited to approve this summary budget by **10 May 2024**.



Table 1. Draft IFT budget 2025-26 by Activity

		2025		2025 by Activity				2026		2026 by Activity				2025-26
EUR	Units	No. units	Total EUR	Activity 1	Activity 2	Activity 3	Activity 4	No. units	Total EUR	Activity 1	Activity 2	Activity 3	Activity 4	Total ³
Staff costs ¹	Months	84	985 052	214 776	178 265	317 452	274 558	102	1 226 357	243 296	205 924	411 572	365 565	2 211 408
Intellectual services	Lump sum	1	10 000				10 000	1	10 000				10 000	20 000
Mission costs (Secretariat staff)	Staff mission	16	52 600	15 000		11 000	26 600	11	43 600	15 000		11 000	17 600	96 200
Interns	Months	18	19 350			19 350		18	19 800			19 800		39 150
Other operating expenditure ²	Months	102	18 773	1 722	1 859	12 575	2 617	120	21 255	1 967	2 107	13 669	3 512	40 028
Per person chargeback	Months	84	130 065	23 226	25 084	46 452	35 303	102	161 095	26 533	28 428	58 752	47 381	291 159
OECD grant administration charge (6.48%)	Flat rate	-	84 245	17 650	14 219	28 189	24 188	-	102 695	19 872	16 384	35 670	30 769	186 941
TOTAL³			1 300 084	272 374	219 427	435 018	373 266		1 584 802	306 668	252 844	550 463	474 827	2 884 886

Notes:

1. 7 full-time equivalents in 2025; 8.5 FTEs in 2026
2. Includes Mobile workspace charge; Office 365; Core IT for interns.
3. MOU 3-yr estimated budget 2024-26: **EUR 4,022,327**; Revised budget 2024 (1,178,286) plus estimated budget 2025-26 (2,884,886) = **EUR 4,063,172**

Activities

- Activity 1 - Strategic Development and Governance
- Activity 2 - TOSSD statistical standard
- Activity 3 - TOSSD data
- Activity 4 - TOSSD promotion

Table 2. Funding situation as at April 2024

Year	Amount (EUR)
Funds carried over from 2024*	2,291,515
Funds required in 2025 budget	1,300,084
Funds to carry over to 2026	991,431
Funds required in 2026 budget	1,584,802
New funds required for 2026	(593,371)

* Contributors: Brazil, Canada, European Union, France, Islamic Development Bank, Portugal, Spain, United States

Table 3. Draft IFT budget by VCs in-hand / New

	2025	VCs In-hand	VCs New	2026	VCs In-hand	VCs New	2025-26
EUR	Total EUR			Total EUR			Total EUR ³
Staff costs ¹	985,052	985,052	0	1,226,357	767,192	459,164	2,211,408
Intellectual services	10,000	10,000	0	10,000	6,256	3,744	20,000
Mission costs (Secretariat staff)	52,600	52,600	0	43,600	27,276	16,324	96,200
Interns	19,350	19,350	0	19,800	12,387	7,413	39,150
Other operating expenditure ²	18,773	18,773	0	21,255	13,297	7,958	40,028
Per person chargeback	130,065	130,065	0	161,095	100,779	60,316	291,159
OECD grant administration charge (6.48%)	84,245	84,245	0	102,695	64,245	38,450	186,941
TOTAL³	1,300,084	1,300,084	0	1,584,802	991,431	593,371	2,884,886

Notes:

1. 7 full-time equivalents in 2025; 8.5 FTEs in 2026
2. Includes Mobile workspace charge; Office 365; Core IT for interns.
3. MOU 3-yr budget 2024-26: EUR 4,022,327; Revised budget 2024 (1,178,286) plus estimated budget 2025-26 (2,884,886) = 4,063,172

VCs In-hand are from the following contributors:

Brazil, Canada, European Union, France, Islamic Development Bank, Portugal, Spain, United States

VCs New are expected from the following contributors:

Inter-American Development Bank, Islamic Development Bank, Norway, Peru

ANNEX - Preparation and process of the Budget and Work Plan for the IFT as a hosted entity

The International Forum on TOSSD (IFT) is hosted by the Organisation for Economic Co-operation and Development (OECD) and follows its rules and regulations for administrative purposes, as set out in the Memorandum of Understanding (MOU) on the hosting.⁴ With respect to financial administration, this means that:

1. The preparation, approval and subsequent reporting on the IFT budget and work plan needs to be synchronised with that of the OECD Programme of Work and Budget (PWB).
2. The IFT is embedded in the OECD PWB under Strategic Objective 5. - Contribute to the Development of Non-Member Economies; Output Group 5.1. – Development; Output Area 5.1.1. - Development Co-operation. The IFT is included as a separate Output Result 5.1.1.x and is, as such, separated from the PWB of the Development Co-operation Directorate.
3. The terminology used in defining the objectives and deliverables follows the OECD PWB terminology, and the deliverables need to be classified according to the OECD categories (see Table below).

Table A1. Categorisation of deliverables in the OECD Programme of Work and Budget

<p>Data for analysis</p> <ul style="list-style-type: none"> • Database creation or update • Indicator development • Modelling for statistical analysis • Data management tools and platforms • Statistical standard setting
<p>Policy dialogue</p> <ul style="list-style-type: none"> • Engagement with partner countries and other stakeholders • Capacity building / Technical assistance • Meetings of OECD bodies and other events (Conferences, Global Forum, Ministerial, High-Level Meetings, Roundtable, Networks, Workshops, etc.) • Other (Peer Learning Activities, Technical Workshops, Webinars, etc.)
<p>Policy Analysis / Advice</p> <ul style="list-style-type: none"> • Outlooks and Thematic Reports • Interim assessments / Diagnostic Reports • Policy Paper / Policy Brief / Policy Response / Case Study / Country Note • Peer Review • Surveys • Set of projections / Long-term Scenario • Toolkit / Policy Toolkits
<p>Standard setting</p> <ul style="list-style-type: none"> • Dissemination of standards • Development / revision of OECD legal instruments & other standards • Implementation reviews • Other implementation support (toolkits, etc.)
<p>Corporate deliverables</p> <ul style="list-style-type: none"> • Corporate Projects • Corporate Reforms • Corporate Functions and Services

⁴ MOU on the hosting by the OECD of the Secretariat of the IFT, signed on 19 December 2023.