

TOSSD



Total Official Support for
Sustainable Development



International Forum on TOSSD

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Agenda Item 6a. Use of TOSSD for Tracking Global Commitments – Climate Change

Work plan

For discussion

This note presents a proposal and workplan for exploratory work on support for climate action. It first provides a short background (section I), then recalls the two main measurement approaches used (section II), before outlining a process and workplan to explore how TOSSD could usefully contribute to tracking finance for climate action at the global level (section III).

The work plan on biodiversity is circulated under a separate cover (item 6b).

Contact:

Ms Julia Benn, Head of Secretariat (Julia.Benn@tossd.org)

Use of TOSSD for Tracking Global Commitments – Climate Change Work Plan

I. Introduction

1. Climate and biodiversity, including oceans, have become central to many policies on sustainable development. The 2030 Agenda integrates these environmental objectives as three separate Sustainable Development Goals (SDGs): SDG13 (climate action), SDG14 (life below water) and SDG 15 (life on land).¹

2. The prioritisation of these environmental objectives is demonstrated by several global finance-related commitments:

- Under the United Nations Framework Convention on Climate Change (UNFCCC), in 2010, developed countries committed to mobilise USD 100 billion per year by 2020 for climate action in developing countries, with this goal having been extended to 2025. The **New Collective Quantified Goal (NCQG) on climate finance**, set in December 2024 during UNFCCC 29th Conference of Parties (COP29) in Baku, raised the ambition for the post 2025 period, with a core USD 300 billion annual goal and a broader scale-up call to USD 1.3 trillion, both by 2035.
- The United Nations Convention on Biological Diversity (UNCBD) **Kunming-Montreal Global Biodiversity Framework (GBF)** calls for at least USD 30 billion per year of international public finance, by 2030, for biodiversity in least developed countries (LDCs), small island developing states (SIDS) and countries with economies in transition (Target 19a).
- Additionally, the zero draft outcome document of the Fourth International Conference on Financing for Development (FfD4) reaffirms the central role of climate and biodiversity, including oceans, in the post-2025 international finance architecture for sustainable development.

3. Monitoring progress and informing future discussions towards scaling up finance for environmental objectives, including towards the aforementioned international commitments, require robust tracking systems. While significant progress has been made over the years in tracking climate and biodiversity finance, there remain some fragmentation and gaps in data for different types of providers – bilateral and multilateral, including traditional, emerging and South-South co-operation providers.

4. There is a great potential for TOSSD to contribute to addressing such gaps and fragmentation, and to thus become one of the key data and information sources for evidence on support (financial and other resources, including in the context of South-South co-operation²) for global environmental commitments. The IFT Budget and Workplan 2025-26 states that 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*

¹ Some other SDGs also include environmental aspects, e.g. pollution of air, soil and water.

² See paragraph 12 of the [TOSSD Reporting Instructions](#) for a definition of resource flows covered in TOSSD.

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.”³

5. This note presents a proposal and workplan for exploratory work on support for climate action. The work plan on biodiversity is circulated under a separate cover.

II. Current data reporting on climate change

6. Data on finance and other types of support for climate action are collected in different forms by numerous international institutions, networks or groups. The methods that underpin these data often respond to the specific needs of individual communities, which can affect the consistency and comparability of the resulting evidence at international level.

7. Overall, tracking support for climate action involves two main measurement approaches:

- Identifying climate-related activities, which consists of an assessment on whether an activity targets a climate objective, and
- Quantifying the share of the activity targeting the objective.

8. In practice, rather than being alternative approaches, these can be seen as two complementary steps: the first one allows to identify an activity as being related and relevant to climate action, while the second one attempts to estimate the share of that activity that can be specifically considered as contributing to climate action.

II.a Identifying climate-related activities

9. This approach helps determine whether a resource flow or expenditure relates to climate change mitigation and resilience objectives or not. The resulting evidence follows a binary (yes/no) assessment, sometimes supplemented with additional qualitative details. This approach is already applied in TOSSD data collection (keywords #MITIGATION, #ADAPTATION; SDG targets) by the OECD (DAC Rio markers) and possibly other international entities and platforms.

10. This approach is well-suited for monitoring (and promoting) the mainstreaming of climate considerations in agencies’ programmes. However, it does not communicate on the intensity with which the activity contributes to that objective and is therefore not optimal from the recipient perspective. For example, an activity that contributes to climate change adaptation only marginally is presented and counted as adaptation for its full face-value.

II.b Estimating shares of activities specifically contributing to climate goals

11. This approach establishes the portion (percentage and/or monetary value) of an activity that is specifically designed to contribute to climate change mitigation and/or resilience. Such financing is commonly referred to as climate finance. This approach makes it possible to provide an estimated quantified measure that is directly linked to a specific climate

³ See IFT [Budget and Workplan 2025-26](#), paragraph 9. Note that TOSSD Pillar II is not limited to domestic finance. Contributions to international organisations e.g. global environmental conventions (UNFCCC, UNCBD) and the Intergovernmental Panel on Climate Change are also included.

objective, thus offering a greater nuance in accounting, and allowing to be used to track progress towards quantified climate finance goals. However, there is some space for improvement concerning the methodology behind calculations of individual shares, making the resulting figures somewhat hard to interpret.

12. Examples within this category include the ‘common principles’ of the Multilateral Development Banks (MDBs).⁴ These data are currently collected for the MDB joint reports and IDFC Green Finance Mapping. OECD DAC also collects these data (“climate components”) from several multilateral organisations.

13. Under the UNFCCC, developed country Parties to the Convention report every second year on climate-specific financial support provided and mobilised through such support as part of their Biennial Transparency Reports (BTRs) under the Paris Agreement’s Enhanced Transparency Framework (ETF). Reporters may use their own definitions and accounting methodologies in this context. The Directorate-General for Climate Action (DG CLIMA) of the European Commission (EC) collects such data from EU Member States too, on an annual basis.

14. While the climate-related approach can be seen as a first step in any data collection on support for climate action, the question that arises is **whether TOSSD should integrate climate specific data from providers that already dispose of that evidence and propose this method to be used more systematically in the context of TOSSD reporting**, given its relevance for tracking progress towards quantified climate finance goals.⁵

III. Proposed exploratory work

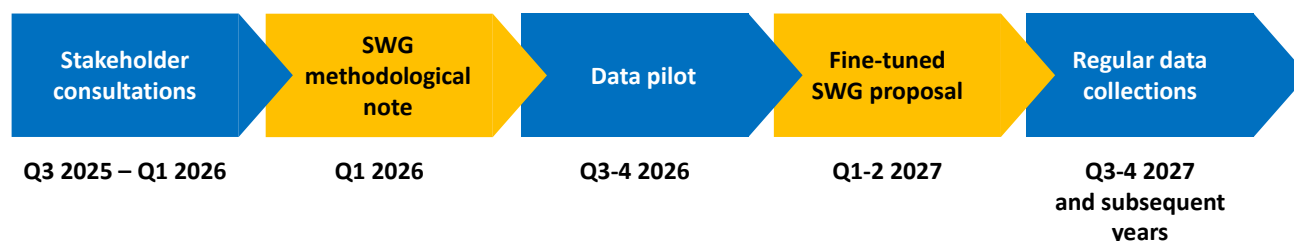
15. TOSSD data on support for climate action are currently based on the climate-related approach (climate keywords, SDG13). To explore how TOSSD data could contribute to tracking global climate finance goals, the Secretariat suggests a process consisting of several steps. It would start with **stakeholder consultations** (climate experts, data reporters and users), followed by methodological work and a data pilot. The consultations would be carried out in collaboration with climate finance experts in the OECD Environment Directorate working on financial goals under the UNFCCC, as well as other existing initiatives tracking finance for climate action. The purpose of such consultations would be **to build awareness and ownership, and to inform subsequent methodological deliberations for TOSSD data collection and reporting**. While **the subsequent methodological work would not aim to re-define climate finance** as such, it would seek to test **how to best collate data on climate finance from all sources of relevance to the TOSSD scope**. Seeking the right balance between

⁴ World Bank (2023), Common Principles for Climate Mitigation Finance Tracking, Version 4, <https://documents1.worldbank.org/curated/en/514141645722484314/pdf/Common-Principles-for-Climate-Mitigation-Finance-Tracking.pdf>; World Bank (2022), Joint Methodology for tracking climate change adaptation on finance, <https://thedocs.worldbank.org/en/doc/20cd787e947dbf44598741469538a4ab-0020012022/original/20220242-mdbs-joint-methodology-climate-change-adaptation-finance-en.pdf>. These methodologies have also been endorsed and used by the International Development Finance Club (IDFC).

⁵ For example, the NCQG expects developed country Parties to “take the lead” (Article 8) and encourages developing country Parties to make contributions, including through South–South co-operation, on a voluntary basis.

reporting practicality and data accuracy, the methodological work would consider statistical significance of individual activities.⁶

Figure 1. Proposed exploratory work



Step 1. Stakeholder consultations

16. To identify the opportunities and challenges in measuring total official support for climate action and to ensure that TOSSD delivers data that are fit for purpose, the Secretariat proposes consulting a broad range of stakeholders through bilateral exchanges and/or small group discussions. The consultation areas would include concrete data needs, opportunities and challenges, existing definitions, methodological approaches and frameworks, data sources, as well as the time schedule for data collections. The consultations could potentially also gauge stakeholders’ interest in the measurement of impact or results. Examples of the consulted communities and institutions include recipient countries, South-South co-operation providers, traditional providers, UN entities (e.g. UNFCCC), the MDBs and IDFC, global funds (e.g. GCF, GEF), EU, OECD, think-tanks (e.g. CGDev, FERDI, ODI), civil society organisations (e.g. ActionAid, AidWatch, CPI) and interested philanthropic foundations. The consultations would be carried out starting in mid-2025.

Step 2. Methodological note to the SWG and data pilot

17. Informed by outcomes from the consultations and further research, the Secretariat would develop a methodological note for discussion in the IFT Statistical Working Group (SWG)⁷. The analysis would cover both TOSSD Pillars and mobilised private finance. The note may also take stock of existing and emerging approaches for measuring impact in the context of climate action. A discussion in the SWG could be scheduled for Q1 2026.

18. Following from the SWG discussions, the resulting methodological framework (i.e. recommended approach for reporting on climate action in TOSSD) could be tested as part of the data collection in 2026 on 2025 activities with interested IFT members and perhaps other providers. The pilot would focus on data availability and feasibility of data collection, with a view to refining the methodology for implementation in regular TOSSD data collection the following year (in 2027 on 2026 activities). This time schedule would in principle allow TOSSD to contribute to the monitoring of NCQG, with 2026 being its first year of implementation.

⁶ For instance, activities with smaller monetary value could continue to be tracked using a climate-related basis, with simple methodologies (e.g. correspondence tables) developed to help estimate their climate specific value.

⁷ Expected to be created in Q2 2025.

Step 3. Integration of data on climate action in TOSSD database architecture

19. In parallel with the data pilot, in 2026 (for 2025 data), the Secretariat would work on the integration of already existing quantitative data on climate action in the TOSSD database (e.g. climate components provided by multilateral organisations on TOSSD-only activities) and the presentation of data on climate action in TOSSD.online, testing new functionalities to publish the data in a transparent, user-friendly and easy-to-access manner. This work would prepare the ground for fully-fledged data collection in 2027.

IV. Questions for discussion

- What comments, suggestions or additions do members have in relation to the description of the current landscape of data on support for climate action?
- What are members' views on the three steps of the work plan?
- Which stakeholders do members suggest involving in the consultations?