

## Our vision for TOSSD from now until 2030:

### Strategy Paper by the co-Chairs of the International Forum on TOSSD <sup>1</sup>

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*As co-Chairs, our vision is that TOSSD should become a preeminent measure of resources provided in support of sustainable development of developing countries for the years to come. We see TOSSD as a key tool for monitoring the commitments of the Fourth International Conference on Financing for Development (FfD4), to be agreed upon in Seville, Spain in July 2025.*

*For TOSSD to unlock its full potential, the co-Chairs consider **three priorities for the next five years: more data, more usage and more inclusivity.***

- ***An expanded TOSSD reporting** will help close the remaining data gaps, especially from Multilateral Development Banks (MDBs) and South-South Co-operation providers.*
- ***Promoting broader use of TOSSD data** is equally important, including to inform the making of Integrated National Financing Frameworks (INFFs).*
- ***Widening the membership of the Forum is critical** to fully implement the promise of open, inclusive and transparent discussions, where developing countries can shape the TOSSD measure to meet their needs.*

***TOSSD will continue bringing greater transparency, openness and inclusivity to the evolving financing for sustainable development landscape, helping ensure that we leave no one behind.***

***As co-Chairs, we are convinced that a world with TOSSD is better than one without it. We invite the international community to join the TOSSD movement and support it, both politically, by joining the International Forum on TOSSD, and technically, by promoting the availability of reliable data on financing for sustainable development by all providers.***

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## I. Towards a new preeminent measure of official resources in support of sustainable development – so much was achieved already

### A vision as relevant as ever

1. As co-Chairs of the then International TOSSD Task Force we proposed in February 2021 our vision for TOSSD to become a **preeminent measure of resources provided in support of sustainable development** within five years. Four years later and in the run-up to the FfD4 Conference, our ambition is as strong as ever and we are encouraged by how much progress has been made so far. This is the right time to take stock of TOSSD's achievements and assets and set out further actions to move forward.

2. In the last two decades, the development finance landscape has seen major changes with the emergence of new actors (e.g. emerging providers, the private sector), the broader use of financial instruments mobilising private finance (e.g. guarantees) and, first and foremost, a greater focus on sustainable development. In July 2015, the Addis Ababa Action Agenda (AAAA) acknowledged this landscape and called for “open, inclusive and transparent discussions” on the new TOSSD measure, a **broad framework encapsulating all official (and officially supported) resources of financing for sustainable development of developing countries, much beyond traditional development finance.**

3. The Total Official Support for Sustainable Development (TOSSD) statistical measure was created in 2019 and includes all officially supported resource flows to promote sustainable development of developing countries. This includes:

- i) cross-border flows to developing countries and
- ii) resources to support development enablers and/or address global challenges at regional or global levels.

4. In troubled times when the volumes and objectives of Official Development Assistance are questioned, we remain convinced that a world with TOSSD is better than one without it. In a financing landscape that is growing in complexity, TOSSD brings **greater transparency and simplicity** to the full array of officially supported resources provided in support of sustainable development of developing countries. TOSSD is expected to **facilitate learning and co-ordination** between all countries about how to access and combine resources most effectively, **build trust** and help **mobilise more private finance** through a better understanding of investment opportunities in developing countries. Importantly, TOSSD supports **more informed policy discussions** on how to **align financing with sustainable development, on the monitoring of the SDGs**, and ultimately **on the effectiveness and impact** of development activities. The measure provides insights to how the international community is financing International Public Goods. Finally, yet importantly, TOSSD represents **an opportunity for all countries, including recipient countries, to design an international development finance data standard** that suits their needs.

### More data, more insights and greater clarity

5. The vision of TOSSD is embodied in Pillar I, which covers all official external resources to recipient countries, regardless of their nature (financial or in-kind) or their concessionality. Built

on the Recipient Perspective, Pillar I provides recipient countries with a comprehensive, additional and useful source of information for their development planning and budgeting processes. TOSSD supports the monitoring of the implementation of the SDGs, in particular by facilitating access to data on all available external resources for sustainable development by National Statistics Offices, Ministries of Finance and Planning, International Co-operation Agencies/Offices, among others.

6. The vision of TOSSD is also reflected in the broad scope of TOSSD Pillar II, which includes support to International Public Goods and addressing global challenges. Pillar II allows measuring the contribution of all countries to the common goods, with a subdivision between those goods that specifically benefit developing countries (Pillar II.A) and those which are truly global (Pillar II.B). Examples of Pillar II activities include R&D on communicable diseases, and biodiversity and climate actions that convey transnational benefits, acknowledging that these actions may take place in provider countries and that every country, capacities permitting, could report such activities.

7. The first set of TOSSD data was published in 2021 just after we had issued our first strategy paper, covering 287 000 activities from 90 providers in 2019. Throughout five successful rounds of data collection, processing and publication, TOSSD data coverage has continuously expanded, growing to 480 000 activities from 126 reporters in 2023. TOSSD data reporters include today all DAC members, 66 multilateral institutions and 17 providers of South-South co-operation. In total, USD 472 billion of official support plus USD 73 billion of mobilised private finance were reported in 2023. Compared to the OECD statistics on development finance, this represents an additional USD 95.5 billion of official support.

8. Data quality and granularity has also improved steadily over the period, with for instance 90% of activities reported now with information on the SDGs that they target, making TOSSD data useful reference for policy making on sustainable development finance.

9. In recognition of these achievements, TOSSD has been referenced in various international outcome documents, including within the G7 and G20 financing for sustainable development frameworks. Most importantly, in 2022, TOSSD was recognised as a data source for indicator 17.3.1 of the SDG global indicator framework to measure development support. Countries are starting to use TOSSD data to inform their Integrated National Financing Frameworks (INFFs) and document their Voluntary National Reviews (VNRs).

## An inclusive, transparent and open governance where different traditions of development co-operation meet and exchange

10. To accompany this growing success, a more formal governance structure was needed. The International TOSSD Task Force was an inclusive and forward-looking group of experts who skilfully devised the new measure, but it was not designed to oversee a comprehensive statistical framework. It was thus replaced in 2024 by the International Forum on TOSSD (the Forum) where members represent their countries or organisations. One year after its launch, the Forum already counts on **a broad constituency of 28 members and 8 observers** while discussions with potential members and observers are ongoing. Notably, the **TOSSD community achieved geographic diversity**, with members from Africa, Asia, Latin America, North America and Europe, reflecting shared interest in the framework.

11. Addressing long-held calls for a reform of international co-operation structures, the Forum governance arrangements give equal weight in decision-making to traditional providers, developing countries (both providers and recipients) and multilateral organisations, as well as an active voice to civil society organisations. Consensus is promoted within the Forum to a maximum extent. As co-operation partners are represented on equal footing, decisions within the Forum may be taken based on a two-thirds qualified majority, on items where consensus cannot be reached.

12. The Forum is expanding and increasingly becoming **a place where different traditions of co-operation** including South-South and Triangular Co-operation **meet and exchange**. As co-Chairs we see TOSSD as a unique opportunity for developing countries to shape an international standard that well reflects the nature of all these co-operation modalities. True to its creation spirit, the Forum holds an inclusive governance structure where all stakeholders, including Civil Society Organisations (CSOs), are represented, can engage and exchange experiences. It allows for discussion on both political and technical aspects of the TOSSD measure with whole-of-government/organisation representation and expert inputs.

## TOSSD is spearheading innovative workstreams on development finance

13. As decided from the onset, **TOSSD builds on and applies UN concepts and standards** (e.g. definition of sustainable development, measurement of South-South co-operation and use of UN indexes among multidimensional criteria to define , the list of TOSSD recipients for statistical purposes, ) but also regional organisations (e.g. ECLAC, EU) to ensure consistency with other relevant frameworks. Lessons learnt from data collection processes feed into that work. As a result, not only did TOSSD become a stable and established data framework, but over the last four years TOSSD has operated as a **major innovation hub**, spearheading efforts to showcase data on topics that are key to current discussions on financing for development. Today, **TOSSD data provides a proof-of-concept for the measurement of international public goods and South-South Cooperation**.

14. TOSSD is not a measure of donor effort<sup>2</sup> and should not be used as a commitment to dilute or replace existing donor commitments. TOSSD provides more **transparency in the financing for sustainable development landscape and SDG reporting** and can be used to track various commitments in many areas. TOSSD can also serve as the evidence base for policy development and promote policy coherence and co-ordination in official development support.

15. As best put by the South African G20 Presidency, in an interconnected world, *“it is crucial to define global public goods”*<sup>3</sup>. TOSSD defines **International Public Goods (IPGs)** as goods which provide benefits that are non-exclusive and available for all to consume at least in two countries. Support to IPGs is reported under Pillar II, as long as the activities provide benefits to TOSSD recipients or their populations, and/or are implemented in direct co-operation with TOSSD

<sup>2</sup> Mindful of the mention in the Addis Ababa Action Agenda (AAAA) that TOSSD “will not dilute commitments already made” (paragraph 55), ODA remains the measure of donor effort by the OECD Development Assistance Committee (DAC). The TOSSD Reporting Instructions spell this out and were devised with the clear purpose of limiting the risk to the maximum extent possible.

<sup>3</sup> [Issue-Note\\_Development-WG-1.pdf](#), p. 3



recipients, or private or public institutions from these countries, as a means of ensuring the benefit to TOSSD recipients or their populations.

16. With five published data series, TOSSD is reaching the statistical maturity to inform discussions on IPGs at G20 and provide inputs to thematic fora such as UNFCCC, UN Refugee Compact etc. Coverage of Pillar II has steadily expanded to the point where a conceptual distinction was made between activities on issues which are specific to developing countries or their populations and issues of global nature. A Pilot on tracking spending on biodiversity will bring more light on what value TOSSD can add in the measurement of contributions to IPGs.

17. The **role of South-South Co-operation providers in supporting sustainable development** is increasingly important. By ensuring consistent reporting on this growing support the TOSSD standard is helping close data gaps in the rapidly evolving development finance landscape. In 2020, TOSSD collected more than 4500 activities on South-South co-operation, totalling USD 12 billion in disbursements. In 2023 data, reported activities jumped to more than 6 100, accounting for near USD 22 billion in disbursements. Today, TOSSD data shed light on the various modalities used, and sectors and SDGs targeted, by SSC providers.

18. **TOSSD is also contributing to advancing the broader ‘Beyond GDP Agenda’.** From 2025 onwards, TOSSD will implement, for statistical purposes, a list of TOSSD recipients that considers – in addition to GNI – economic, social and environmental criteria<sup>4</sup>, in line with the ambition of the SDGs and the 2030 Agenda. By doing so, TOSSD will enhance transparency on financing for sustainable development in developing countries and regions.

19. Yet another innovative feature of TOSSD is the **recipient data review mechanism**, to be implemented starting in 2025. The mechanism addresses long-standing inquiries by developing countries on the accuracy of statistics on development finance, and their demand to make the statistics better reflect the support those countries receive. This work will also provide insights into predictability of official support and will strengthen the capacity of developing countries to track the external support they receive.

## Increasing trust in TOSSD

20. The strong engagement of the TOSSD community in maintaining the standard, refining the reporting methodology and pioneering data collection on innovative topics was instrumental in making TOSSD a robust and comprehensive source of data on officially supported sustainable development finance. In doing so, trust in TOSSD and its work has increased internationally. We have seen the political opposition to TOSSD, which was a strong concern of our previous Strategy Paper, wane as curiosity, then interest for the data grew.

21. By focusing explicitly on sustainable development as the overarching concept, TOSSD is well adapted to a logic of partnerships where every country can potentially be both provider and recipient, and where all contribute according to their capacities and with all instruments at their disposal, to support the SDGs.

<sup>4</sup> The criteria are explained in Annex B of the TOSSD Reporting Instructions. The list of TOSSD recipients does not determine eligibility for funding reported as TOSSD. Moreover, there is a possibility for countries and territories to opt in or opt out from the list.

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22. TOSSD provides a comprehensive and versatile framework allowing to report in a comparable way a wide array of resources from different sources, using different tools and for different purposes. The building blocks of TOSSD – be they the two pillars or specific instruments or purposes – can be aggregated for a global picture or isolated and analysed separately. While TOSSD presents data primarily in the recipient perspective, a provider perspective can be produced upon request.

## II. What we want for TOSSD in the next five years: more data, more usage, more inclusivity

23. As shown above, over the past five years, TOSSD has grown and matured, laying solid ground to become a preeminent measure of resources provided in support of sustainable development of developing countries. TOSSD is the most advanced measurement for sustainable development finance and therefore is ideal for tracking commitments and scaling up to meet the ambitions of FfD4. TOSSD also brings greater transparency, openness and inclusivity in the evolving financing for sustainable development landscape so that we leave no one behind.

24. This ambition has major implications for TOSSD outreach, products and services, governance and financing. For the outlined vision of TOSSD to succeed, the Forum will need a **broader base of support** and needs to further expand in terms of membership and data reporting and use. Also, the IFT should work towards including relevant conclusions from the FfD4 outcomes in TOSSD, to better reflect the needs and goals identified in the process.

25. The first priority is to incentivise more and more official providers to report to TOSSD and expand their reporting to close the remaining data gaps. Multilateral development banks (MDBs) are the first concerned and should be persuaded to reflect the full array of their operations in TOSSD. More South-South Cooperation providers could also usefully report on their activities. All DAC Members now provide data regarding their activities under Pillar I, but there is scope for improving the data, in particular regarding Pillar II. As evidenced by the first five rounds of data collection, progress is incremental and requires sustained outreach. The need to support existing reporters to avoid drop-offs due to staff turnover and budget pressures should not be under-estimated.

26. **Closing the data gaps also involves expanding the reporting to areas where the potential of TOSSD is not yet fully exploited.** Crucially, TOSSD has pioneered a groundbreaking methodology to measure contributions to International Public Goods, and their reporting by all countries under Pillar II should consolidate. Reporting under TOSSD Pillar II has increased from USD 74 billion in 2019 to USD 133 billion in 2023, and six developing countries currently report their support to IPGs. This additional information is valuable for bridging knowledge gaps, although most data still originate from traditional providers and development banks. Moving forward, the Forum should provide support around Pillar II reporting to developing countries that wish to make their contributions to IPGs more visible, as a way for them to demonstrate their actions in a shared global responsibility approach.

27. Likewise, export credits are eligible to TOSSD reporting to the extent they are extended in association with sustainable development finance or explicitly designed to contribute to sustainable development objectives. As providers increasingly combine the various tools at their disposal to finance large infrastructure in the face of insufficient concessional finance, the relevant export credits should be included in TOSSD reporting to provide a complete picture of all financing involved.

28. **Continuously promoting broader use of TOSSD data is equally important.** In particular, as Pillar I data provides much needed transparency on the resources available to recipient countries to devise their financing strategies, TOSSD is a key input to the Assessment building block of an Integrated National Financing Framework (INFF), and this is explicitly acknowledged in the INFF methodology and should be implemented in the ongoing INFFs.

29. **Widening the membership of the Forum is another key priority** to keep the promise of open, inclusive and transparent discussions, where developing countries take active part of shaping the measure and tailoring it to their needs. **The Forum is today the best fit-for-purpose structure for TOSSD**, and all countries and international organisations are welcome to join.

30. **We also see scope for opening up the Forum to private sector stakeholders**, e.g. philanthropic foundations, that provide support for sustainable development through projects in developing countries but that in many cases also make contributions to global public goods. The operational definition of sustainable development implemented in the TOSSD measure can be applied to their grants and investments. Their data could be easily integrated in the TOSSD framework. In that case, the TOSSD name would need to be changed as philanthropic flows are not “Official”. Moreover, to respect the inclusiveness principle, they should also be invited to the table where decisions are taken.

31. In terms of outreach, the ambitious vision implies **continued focus on developing countries to show the potential of TOSSD**. TOSSD should be explicitly marketed as the measure of support to sustainable development of developing countries. It will also mean providing concrete support to providers and recipients alike on TOSSD reporting. For those concerned about their capacity to report, the Secretariat can offer different avenues of support, including specific missions to strengthen the reporting processes. On this front, the Secretariat is already working on ways to decrease the reporting burden for TOSSD reporters, including through exploring collaboration with other relevant data systems and statistical standards.

32. Operating the TOSSD framework requires the **strengthening of the capacities of the Secretariat to fulfil its core functions**, as established in the IFT’s Terms of Reference. At the same time, financing the operations of the Forum remains a continuing challenge. The Forum has opted for a voluntary contributions-based model whereby members are expected – but not obliged to – contribute, in cash or in kind, to the Forum budget, with various levels of expectations depending on their economic weight. This model has proven effective and allowed the Forum to start operating but it requires constant and work-intensive outreach to members, so that contributions are renewed. A more stable and sustainable financing model protecting the Forum against external shocks is needed. Options should be further explored with an open mind.

### III. Conclusions and recommendations

33. We co-Chairs are convinced that TOSSD is a breakthrough in the development finance landscape. Going forward, work should be focused on the following key dimensions:

- **On the political side**, the engagement with the UN Member States and UN bodies, South-South Co-operation providers and developing countries is fundamental to make the Forum stronger, dispel any myths about TOSSD and build on the momentum.

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- **On the technical side**, for the coming months and years, efforts should focus on collecting and publishing TOSSD data, to showcase the major potential of this measure for recipient countries, the value-added for providers reporting to TOSSD and for various policy communities such as those working on blended finance, refugee issues or climate change. The key success factor of TOSSD will be the data collected and their subsequent use by recipient countries and these various communities.

34. In the context of the upcoming FfD4 Conference in Seville and given the need to accelerate the implementation of the 2030 Agenda, we urge the international community to embrace TOSSD to track all financing flows supporting sustainable development. TOSSD provides a holistic, inclusive, and transparent measure of the resources available for sustainable development and can inform the design and implementation of the needed reforms to the international FfD architecture. As it fully reflects the financing for development architecture as conceived in the AAAA, we affirm that **TOSSD should become the preeminent measure of financing sustainable development of developing countries and should be the measure to help monitor the Seville outcomes.**

35. **We invite the international community to join the TOSSD movement**, and to support it both politically, by joining the International Forum on TOSSD – a Forum where all participants have equal say – and technically, by promoting the availability of reliable data on the financing of development by all providers. We expect all actors to build the necessary bridges for implementing TOSSD as the new standard for measuring support to sustainable development. As co-Chairs, please be assured that we will put all our energy into this adventure, driven by our strong determination to advance the sustainable development of developing countries.