

FOURTEENTH MEETING OF THE TOSSD TASK FORCE
VIRTUAL MEETING, 8-9 DECEMBER 2021
MAIN CONCLUSIONS AND ACTION POINTS

This note presents the main conclusions and action points from the 14th meeting of the TOSSD Task Force (the TF) as recorded by the co-Chairs and the Secretariat. In brief:

- Item 1. The Task Force agreed to launch a data pilot on institutional investors in 2022. The Secretariat will follow up and engage with Task Force members identified as possible relevant participants in this pilot, as well as with the ones that have explicitly expressed their interest, to fine tune the approach and methodology for conducting this work.
- Item 2. The Secretariat will present the conclusions of the Chile pilot at a meeting of the Task Force in the 1st semester of 2022, as soon as the pilot is finalised. A dedicated discussion paper will be drafted based on the conclusions of the pilot to facilitate the discussion among Task Force members on the TOSSD provider perspective. The Task Force agreed to have an in-depth discussion to revisit the list of TOSSD eligible countries and the opt-in procedure, which will be based on the final conclusions of the report.
- Item 3. At its next meeting, the Task Force should discuss which financing model to retain (by income groups or by groups of stakeholders) and the level of financing for each group. The next meeting should also discuss future governance arrangements of TOSSD. Further bilateral calls should be held on the financing. This should include discussions on a future governance structure and hosting arrangement in light of the recent recognition of TOSSD at the UN; the implications for TOSSD of the conclusions of the IAEG-SDGs working group on the measurement of development support and the necessary independence of TOSSD vis-à-vis the OECD DAC.
- Item 4. The Secretariat updated the Task Force on progress with the on-going TOSSD data collection. It highlighted progress both in terms of coverage and quality, in particular Brazil reported in TOSSD for the first time. It aimed at finalising the data collection for year 2020 by end January 2022 and at disseminating TOSSD data on tossd.online at this point of time. The co-Chair congratulated the Task Force on the success of this second round of TOSSD data collection. Going forward, the Secretariat was expected to share use cases to highlight the usefulness of TOSSD data, in particular pillar II.
- Item 5. Members strongly supported keeping the definitions of TOSSD and Pillar II unchanged, i.e., with a focus on the benefits to developing countries. The Secretariat will prepare a paper, which seeks to further clarify what “substantial benefits” to developing countries mean in the context of pillar II. The discussion on the treatment of health in TOSSD will continue at a next meeting based on the health pilot. There was strong support for the proposal to use the keyword fields freely, inter alia to track pandemic preparedness and other SDG-relevant policy issues. The Secretariat will prepare, for members’ approval, a proposal to operationalise the free use of the keyword field. More work is also needed on the proposals to track South/North flows and philanthropy.
- Item 6. The Task Force should ensure that the methodologies used for measuring SSC in TOSSD and in the COBRADI report are compatible and subsequently examine how to adapt the TOSSD framework to the methodology used by SSC providers taking into account in particular the work done in the IAEG-SDGs working group. Brazil and Mexico could share their detailed experience on measuring SSC at a next Task Force meeting. Furthermore, the Task Force should convey the message at the UN StatCom that it is working on this topic taking into account contributions by SSC providers.
- Item 7. The Secretariat will be planning several training sessions to respond to requests by members. Further discussions on the data validation mechanism will be held after the finalisation of the data pilot.
- Next meeting: The next meeting of the TF is scheduled to take place early in 2022 and will mostly focus on the issues of governance and financing.

	<p>Introduction and welcome</p> <p>The co-Chairs welcomed Austria as a new observer to the Task Force. The co-Chairs also welcomed other participants and thanked them for their attendance.</p>
<p>Item 1.</p>	<p>Presentation of the OECD report on “Mobilising institutional investors for sustainable development in developing countries: emerging evidence of opportunities and challenges”</p> <p>The Secretariat presented the main findings of the OECD report “Mobilising institutional investors for sustainable development in developing countries: emerging evidence of opportunities and challenges”. It also suggested to the Task Force possible follow-up work in the context of TOSSD. This included a data pilot to further investigate how TOSSD could capture the contribution of public institutional investors to sustainable development in developing countries.</p> <p>This was followed by a presentation from Jan Kæraa Rasmussen, Head of Environment, Social and Governance Department at PensionDanmark. He shared insights on how PensionDanmark supported the implementation of the SDGs in developing countries and, more generally, on the role institutional investors could play in this area. He welcomed the proposed data pilot and offered to participate actively.</p> <p>The Task Force members welcomed the proposed follow-up work, in particular the suggestion to carry out a data pilot in this specific area as a means to further investigate the relevance and feasibility of capturing more data on institutional investors’ financing towards developing countries. In general, members were of the view that more granular information on these investments was needed and very relevant in the context of TOSSD. However, one observer highlighted the importance of properly anchoring these flows within the current TOSSD definition and boundaries.</p> <p>The Task Force agreed to launch a data pilot on institutional investors in 2022. The Secretariat will follow up and engage with Task Force members identified as possible relevant participants in this pilot (including from Southern providers if possible), as well as with the ones that have explicitly expressed their interest, to fine tune the approach and methodology for conducting this work.</p>
<p>Item 2.</p>	<p>Highlights of the Chile Pilot</p> <p>The Secretariat presented the preliminary highlights of the Chile pilot as of 8 December, which included a summary of the feedback gathered from Chile both on the TOSSD Reporting Instructions and on a future TOSSD provider perspective. The summary had been prepared by the Secretariat; Chile had not commented on it yet.</p> <p>The main points of the discussion that followed included:</p> <ul style="list-style-type: none"> • There was great appreciation of the progress made so far on the pilot. • One observer commented that this pilot is an opportunity to revisit the criteria for a country to be included in the list of TOSSD recipients and to examine multidimensional criteria (including, for example, inequality). The same observer suggested inviting ECLAC in the Task Force. A couple of members supported the suggestion to re-open the discussion on the list of TOSSD-eligible countries. • Two members reiterated the importance of the provider perspective, while one member and an observer expressed the view that work of the Task Force should rather focus on strengthening the recipient perspective. • One member called for a specific discussion on the benefits of participation in TOSSD for dual provider/recipients in one of the next meetings of the Task Force to enhance engagement towards TOSSD. • The Secretariat stressed that the recipient perspective should be safeguarded while recognising that some members need to show what they do as a provider of TOSSD. There may be a need for an additional pilot to deepen the analysis on how to account for contributions to and through multilateral organisations On the issue of the list of TOSSD-eligible countries, the Secretariat recalled that the Task Force had held several meetings on the subject and that the multidimensional approach had not been retained at the time because

	<p>the methodology had only been developed in the LAC region and not in Africa or Asia. However, discussions could be reopened by the Task Force.</p> <p>In his wrap-up, the co-Chair highlighted the following points:</p> <ul style="list-style-type: none"> • The Task Force could build a better narrative on which countries should be labelled as “providers” or “recipients”. South-South Co-operation providers are by definition “dual providers and recipients” and the Reporting Instructions should reflect this reality. • To advance the discussion on the provider perspective, a discussion paper for the Task Force should be prepared based on the final report of the Chile pilot. The Task Force could elaborate the benefits of including a provider a perspective in TOSSD to have clear arguments to engage with new providers in reporting. • The recipient perspective remains the focus of TOSSD; the headline figures that emerge from the recipient perspective should be most promoted. However, the provider perspective should be developed with the aim to ensure that figures communicated by providers on their own contributions and by other stakeholders, such as researchers or CSOs, are consistent and based on a common methodology. • There may be a need to revisit the list of TOSSD-eligible countries and the opt-in procedure, building on the final report. <p>The Secretariat will present the conclusions of the Chile pilot at a meeting of the Task Force in the 1st semester of 2022, as soon as the pilot is finalised. A dedicated discussion paper will be drafted based on the conclusions of the pilot to facilitate the discussion among Task Force members on the TOSSD provider perspective. There may be a need to revisit the list of TOSSD eligible countries and the opt-in procedure, based on the final conclusions of the report.</p>
<p>Item 3.</p>	<p>Update on the financing of TOSSD and the Task Force</p> <p>The Secretariat presented the findings of the bilateral calls carried out with about three-quarters of the Task Force on this topic. The main points of the discussion that followed included:</p> <ul style="list-style-type: none"> • Several members reiterated their support for a financing model based on fixed but differentiated contributions. As regards the basis for the differentiation, one member expressed its preference for income groupings rather than the provider/dual provider-recipient/recipient/multilateral categories; another member expressed support for the latter. One member insisted on the importance of predictability of funding. • Several members reiterated their willingness to contribute to TOSSD in 2022 or 2023 with levels of financing as presented by the Secretariat and in line with what they had announced during the bilateral calls. • For a few members the ambition should be that everyone contributes. However, there may be a need to recalculate contributions based on those actually willing and able to contribute. The question of the contributions by recipient countries should be further discussed, in particular what would happen if they cannot contribute in the short term. <p>In response to a question on the treatment of the TOSSD Secretariat’s costs in the current DAC PWB, the Secretariat clarified that TOSSD and ODA (CRS) are separate budget lines (intermediate output results) and that costs for staff working on both systems are split between the two as appropriate. In future, the ambition is to create for TOSSD a dedicated secretariat, but some staff might still be partially funded through the DAC PWB as they would also work on CRS data to ensure synergies between the two systems. One member indicated that it favoured a continuity of TOSSD within the DAC PWB. One member called for some items in the budget to be core and others to be optional.</p> <p>Several members highlighted the importance of discussing financing in parallel with governance. The next TOSSD Task Force meeting should cover, in particular:</p> <ul style="list-style-type: none"> • The governance structure and hosting arrangement in light of the recent recognition of TOSSD in the UN. One member expressed its reluctance to provide a custodial role of TOSSD to a UN agency as it would imply additional financing to the UN. The co-Chair

	<p>indicated that it would nevertheless be important to clarify the role of UNCTAD in the context of TOSSD and the indicator 17.3.1.</p> <ul style="list-style-type: none"> • The possibility of adjustments to the TOSSD framework to take into account the conclusions of the IAEG-SDGs working group on the measurement of development support, in particular on the topics of Peace and Security (e.g. by moving to Pillar II non-ODA eligible peace and security activities, as those are not part of the UN proposal) and on the topic of SSC measurement (by aligning TOSSD with the SSC methodology proposed at the UN working group). One observer commented that this would indeed send a strong message to the UN that they have been listened to. One member however highlighted the limitations of the UN proposal and the ambition of TOSSD to cover the entirety of contributions to the 2030 Agenda. • The relation to the DAC. In this regard, one member reiterated the importance of the independence of TOSSD from the DAC. <p>At its next meeting, the Task Force should discuss which financing model to retain (by income groups or by groups of stakeholders) and the level of financing for each group. The next meeting should also discuss future governance arrangements of TOSSD and adjustments to the TOSSD framework based on IAEG-SDGs working group proposal. Further bilateral calls should be held on the financing.</p>
Item 4.	<p>Update on data collection</p> <p>The Secretariat provided an update on the on-going TOSSD data collection, including data received so far on Pillar I (deadline for reporting = 31 July) and Pillar II (deadline for reporting = 1 October). Key findings emerging from the processing of these data by the Secretariat included.</p> <ul style="list-style-type: none"> • Overall, and considering that it was only the second round of TOSSD data collection, the Secretariat was happy to report on progress both in terms of coverage and quality, but also timeliness of reporting. It conveyed huge thanks to Task Force members for their endeavours to contribute to the expansion of the TOSSD data collection. • The coverage has improved, as more reporters have shared TOSSD data in comparison with last year (we can expect a total number of reporters closer to 100 while last year it was 90). In particular, Brazil reported for the first time, which was a great milestone for TOSSD. Several other countries expanded the coverage of their reporting. While some of them took the step to include at least a few additional activities beyond their usual reporting of ODA and OOF, a few of them conducted a more thorough exercise to collect pillar II activities especially in the field of research and development. However, important data gaps persist for some multilateral institutions and providers from the South, including the World Bank and the People’s Republic of China. A couple of DAC members have preferred not to report to TOSSD for the time being, also for capacity reasons. • In terms of data quality, the Secretariat noted improved reporting on the SDG focus as well as more granular data on contributions to IPGs. • Regarding Task Force members, data were still expected from France and Indonesia (who had both reported last year). The Secretariat also invited Colombia, the Philippines and South Africa to update the Task Force on their possible plans to report TOSSD going forward. <p>Task Force members made the following comments:</p> <ul style="list-style-type: none"> • Plans for reporting: France explained the reasons for the delay in their reporting, in particular due to the change of structure of their Green Budget which implied more manual screening to identify eligible mitigation expenditures. South Africa explained they had a capacity issue, but had dedicated resources to be able to collect data. They would focus on capacity building and organise detailed training in the 1st quarter of 2022 and then undertake the data collection for previous years. • Feedback on 2021 reporting on 2020 TOSSD data: <ul style="list-style-type: none"> ○ Several members thanked the Secretariat for its work on data, highlighting that its feedback had been constructive and useful. They also appreciated the Secretariat’s efficient approach of streamlining CRS and TOSSD reporting (and the coordination between the CRS and TOSSD teams). Making a reference to the Dubai declaration on capacity building for statistics, one member encouraged Task Force members not

	<p>yet reporting to TOSSD to voice their constraints, as solutions could be found to support them.</p> <ul style="list-style-type: none"> ○ Other members shared their experience with reporting on pillar II for the first time. One member indicated that it had reported on pillar II expenditures related to COVID-19 R&D and another on R&D by its Research Council. One member highlighted issues of operationalisation (organisations concerned are not familiar with TOSSD reporting and it takes time to put in place such new data collection), aggregation (it is difficult to report granular data), and confidentiality (when the R&D project involves the participation of private sector actors). One member highlighted that the reporting materials provided by the Secretariat worked well, in particular in relation to pillar I, which was straightforward to compile. For Pillar II, the same member indicated that it had to approach institutions not familiar with development finance standards, and this required hand-holding (simplified instructions and tailored code lists). The member would appreciate if the Secretariat could later communicate on use cases, to highlight the usefulness of providing these data going forward. ○ One observer indicated that while it had reported on pillar I and its reporting was comprehensive on SDG targets and goals, it had only included a few pillar II activities, but could possibly be in a position to report more in the coming months. Another observer stated they would use the forthcoming TOSSD data and share some reflections on them. They noted that timeliness and comprehensiveness of reporting was critical. <p>The Secretariat aimed to finalise the data collection for year 2020 by end January 2022 and to disseminate TOSSD data on tossd.online at that point of time. The co-Chair congratulated the Task Force on the success of this second round of TOSSD data collection. Going forward, the Secretariat was expected to share use cases to highlight the usefulness of TOSSD data, in particular pillar II.</p>
<p>Item 5.</p>	<p>Presentation of the Health pilot</p> <p>The Secretariat made a first presentation of the TOSSD health pilot, covering the sections related to pillar I and the general definition of pillar II. The remainder of the pilot would be presented and discussed at a later Task Force meeting.</p> <p>Regarding the general definition of TOSSD pillar II:</p> <ul style="list-style-type: none"> • Members strongly supported keeping the definitions of TOSSD and pillar II unchanged, i.e., with a focus on the benefits to developing countries and considered that it was too early to open a discussion on the definition. • Some members argued for keeping the definition of TOSSD pillar II tight, so that the metric remains a meaningful measure of support to developing countries. Changing this definition towards global sustainable development would jeopardize the key “unique selling point” of TOSSD, which is about support to developing countries. • One member preferred keeping in the TOSSD pillar II definition the concept of International Public Goods (IPGs), as this covers both Global Public Goods (GPGs) and activities with regional benefits. It would be difficult for TOSSD to take on the concept of GPGs while there is currently no international consensus on what these are and while discussions are ongoing in other venues such as the United Nations. • One member reiterated its opposition to the concept of international/global public goods and pointed out the difficulty of accommodating, in the same framework, the binary logic of TOSSD Pillar I (cross-border – North-South, South-North, South-South – flows) with the logic of universality for Pillar II (recognition of global problems,). • Several members stressed the importance of demonstrating – based on TOSSD data collected so far – that the activities tracked in pillar II provide substantial benefits to developing countries. The CSOs had in their written comments called for a review of the activities currently reported in pillar II against the agreed Reporting Instructions, in particular in the areas of research as well as peace and security, raising concerns over the repeated efforts to expand the scope of TOSSD.

- One member stated that if the TOSSD definition were to be opened to cover global sustainable development, there should be an easy way to distinguish between support to developing countries and support to global sustainable development.
- One observer suggested a more thorough discussion on the scope of pillar II, and the meaning of “support to developing countries”, at a later Task Force meeting. It recalled that international/global public goods had been excluded from the proposal of the IAEG-SDGs Working Group on Measurement of Development Support as not all countries were confident about the way pillar II and IPGs were defined in TOSSD.

Although the findings of the health pilot on the tracking of R&D in pillar II were not presented for discussion at this meeting, members made a few comments on this issue:

- Some members raised concerns that R&D would fall exclusively in the global public good realm, as there is evidence of R&D leading to benefits for specific countries rather than all countries (e.g. “R&D on neglected diseases”).
- One member found unworkable to consider R&D in health as "universal" if no guarantees existed of universal access to the scientific knowledge produced, or to the products developed through this knowledge, at reasonable cost. It also stressed that a considerable part of scientific research does not result in products for the market and/or falls in the category of basic research (without generating tangible benefits).

Regarding the tracking on South/North flows, one member stated that it would have no problem reporting such activities; another member expressed the view that it would be worth capturing them in TOSSD if there were no substantial additional costs for the Secretariat; yet one observer thought that TOSSD pillar I should rather remain focussed on flows to developing countries.

One member supported tracking philanthropic flows in TOSSD and recommended defining the characteristics of a satellite indicator. Two members considered philanthropic flows as a lesser priority, but would support data collection if it involved no substantial additional cost for the Secretariat. One observer thought that tracking philanthropy would bring additional problems.

Members generally supported the proposal to track pandemic preparedness in the keywords field. One member proposed also tracking environmental and animal health, in line with the “one health” approach. One member stated that the keyword field should be used freely, to track other characteristics of the support provided, for example in the area of R&D.

The Secretariat responded to members’ feedback by noting that the general definition of pillar II needed to be discussed because it was difficult to explain this pillar II to audiences external to the TOSSD Task Force. For example, national administrations that may have data reportable in TOSSD pillar II (e.g. on health research) have difficulties in understanding the TOSSD Reporting Instructions and the link with development co-operation. Based on the guidance by members who preferred keeping the TOSSD definition focussed on the benefits to developing countries, the Secretariat would work on explaining this criterion more clearly and draft an issues paper for discussion at a subsequent meeting.

The co-Chair concluded with the following comments:

- There is no appetite in the Task Force to review the TOSSD definition and broaden the scope of TOSSD pillar II. However, more work needs to be done to clarify the meaning of “substantial benefits” to developing countries. This topic could be discussed at the Task Force after the next meeting (which will be dedicated to governance and financing issues).
- The discussion on the treatment of health in TOSSD will continue, building on the health pilot.
- There was strong support for the proposal to use the keyword fields freely, *inter alia* to track pandemic preparedness and other SDG-relevant policy issues. The Secretariat will prepare, for members’ approval, a proposal to operationalise the free use of the keyword field.
- There were mixed reactions to the proposals to track South/North flows and philanthropy. Further work should be done in these areas based on the comments made by members.

	<p>Members strongly supported the keeping the definitions of TOSSD and Pillar II unchanged, i.e., with a focus on the benefits to developing countries. The Secretariat will prepare a paper, which seeks to further clarify what “substantial benefits” to developing countries mean in the context of pillar II. The discussion on the treatment of health in TOSSD will continue at a next meeting based on the health pilot. Members also agreed to a free use of the keyword field and the Secretariat will make a concrete proposal on the keywords field based on members’ comments. More work is also needed on the proposals to track South/North flows and philanthropy.</p>
<p>Item 6.</p>	<p>Presentation of the Brazilian COBRADI report 2019-2020 (Juan / Guillaume)</p> <p>Brazil presented the 2019-2020 COBRADI report. This was the first presentation to an international audience since the official launch of the report. Brazil explained that it had adjusted the methodology used in the report to be more in line with the TOSSD methodology. The report includes co-operation initiatives involving various actors that contribute to sustainable development.</p> <p>The main points of the discussion that followed included:</p> <ul style="list-style-type: none"> • All members that intervened praised the report, including for its comprehensiveness and detailed content. • Several members praised Brazil for their methodology to account for SSC, both in this report and in the context of the IAEG-SDGs working group on the measurement of development support. One member specifically highlighted the potential contribution of the report to further expand and streamline the TOSSD Reporting Instructions on measuring SSC. • The Secretariat flagged the high level of multilateral contributions provided by Brazil, which shows Brazil could usefully contribute to the discussion on the provider perspective of TOSSD. • In response to questions by members, Brazil clarified that: <ul style="list-style-type: none"> ○ The COBRADI report covers a larger scope than their TOSSD reporting. It is an aggregation of 2-3 databases and includes contributions by Brazil to multilateral institutions. ○ Brazil does not have an international co-operation strategy per se; its Ministry of Foreign Affairs is driving international co-operation and the overall direction of funding. ○ Brazil sees reporting to TOSSD as a contribution to the 2030 Agenda. <p>The co-Chair flagged the need to make sure that the methodologies used for measuring SSC in TOSSD and in the COBRADI report are compatible and subsequently examine how to adapt the TOSSD framework to the methodology used by SSC providers taking into account in particular the work done in the IAEG-SDGs working group. He invited Brazil and Mexico to share their detailed experience on measuring SSC and proposed that the topic be further discussed at the next Task Force meeting. Furthermore, the Task Force should convey the message at the UN StatCom that it is working on this topic taking into account contributions by SSC providers.</p>
<p>Item 7.</p>	<p>Highlights of the Data Pilot</p> <p>The Secretariat presented preliminary results from the TOSSD data pilot. The objective of the pilot is to compare the data available in TOSSD with those in country systems. The pilot also aims to identify possible options for data verification by recipient countries. Three countries – Bangladesh, Cameroon and Colombia – participate in the pilot.</p> <p>Colombia explained its motivations for participating in this pilot. The pilot helped the country to better familiarise itself with the TOSSD methodology and to scrutinize the differences between the data reported in TOSSD and those available at the country level. The pilot could also help to further refine its data management processes. Finally, Colombia highlighted the need for specific training sessions for countries on the use of TOSSD data.</p> <p>An observer to the Task force commented on the possible options for data verification, asking if data verification would be a pre-condition for inclusion of activities in the SDG indicator. The Secretariat replied that it would not be feasible to implement ex-ante data verification by recipient country, but that thematic studies by topic or country could be carried out to improve data quality.</p>

	The Secretariat will be planning several training sessions (including with support from the EU) to respond to requests by members. Further discussions on the data validation mechanism will be held after the finalisation of the data pilot.
	AOB and Wrap-up The co-Chairs thanked the participants and the Secretariat for their hard work. The co-Chairs recalled the main elements discussed during the meeting, also highlighted above. The next meeting of the Task Force is tentatively scheduled to take place early February 2022.