

**SEVENTEENTH MEETING OF THE TOSSD TASK FORCE
PARIS, FRANCE, 11-13 JULY, 2022
MAIN CONCLUSIONS AND ACTION POINTS**

This note presents the main conclusions and action points from the 17th meeting of the TOSSD Task Force (the TF) as recorded by the co-Chairs and the Secretariat. In brief:

- **Item 1. *TOSSD governance*:** The Task Force reviewed the new version of the draft TOR document until section 4b and proposed a number of amendments. Members were invited to provide written comments by 1 September 2022. The Secretariat will continue exploring the various options of future governance arrangements and prepare a revised version of the TOR document for review by the Task Force at the next meeting.
- **Item 2. *Financing*:** The Task Force was informed that no funding will be available for TOSSD from the DAC PWB starting 1 January 2024. Task Force members were invited to update the Secretariat on the possibility for them to support TOSSD through financial and in-kind contributions. The Secretariat will update members at every meeting on the expected funding status of the initiative for 2024 and beyond. The Secretariat will prepare a 3-year budget for the next Task Force meeting, taking into account members' feedback from this session.
- **Item 3. *Further guidance on sustainability*.** The Task Force agreed on an updated text for the Reporting Instructions to clarify the sustainability assessment of activities reported in TOSSD. The Secretariat will issue a document, separate from the Reporting Instructions, listing the changes agreed during the Task Force meeting. To the extent possible, changes agreed at the 17th meeting should be implemented by members as from this year's reporting (reporting in 2022 on 2021 activities). It was noted however that as these changes were agreed in July, some members had already reported their TOSSD data.

Reporting on the donations of Covid-19 vaccines in TOSSD: Task Force members agreed that reporters will include in TOSSD data the number of doses and/or the vaccine donations valued either at purchase price or the COVAX average price.

Reporting for indicator 17.3.1: Task Force members (especially South-South co-operation providers) requested the Secretariat to work with the UN so that data collected in TOSSD on SSC are considered for the indicator 17.3.1. pending the testing of the conceptual framework for SSC. The Secretariat encouraged Task Force members/observers to keep supporting MPF measurement in the indicator framework. The Secretariat will continue working with UNCTAD on the co-custodianship of indicator 17.3.1 and supporting UNCTAD in the SSC measurement pilots.

TOSSD Deflator: The Task Force agreed on developing a TOSSD deflator modelled on the OECD methodology. Regarding the development of a potential "recipient perspective deflator", most members were not in favour of working on such a concept at present, mostly due to concerns over its conceptual and technical feasibility and the effort required.

Anonymisation of TOSSD data in specific crises: the Task Force agreed with the suggested changes to the Reporting Instructions to clarify the treatment of confidential data, and the possibility for reporters to aggregate data and/or empty some TOSSD fields. These changes can be implemented immediately after the Task Force meeting (for the 2022 data collection round on 2021 activities).

- **Item 4. *List of TOSSD recipients*:** The Secretariat will update the TOSSD Reporting Instructions to replace references to the term "TOSSD-eligible" countries by the term "TOSSD recipients". The Task Force agreed to implement Option C (the list of ODA recipients in 2015 when 2030 Agenda was adopted) as an interim solution, combined with an opt-in/opt-out mechanism. The Secretariat will update the recipient code list accordingly so that the updated list can be used for 2022 reporting on 2021 data. Existing and new TOSSD reporters are encouraged to adopt the updated list for their 2021 activities datasets, especially in the case they have not yet sent their

data to the Secretariat. Wording was agreed at the meeting on section 2.2.2 of the Reporting Instructions to make it clear that option C is an interim solution and that the Task Force will keep exploring multidimensional criteria for reporting purposes, taking into account existing and future UN standards as available. Also, the Secretariat will update Annex G of the Reporting Instructions on the main differences between TOSSD and ODA measures.

- **Item 5.** The Secretariat will look into the possibility of using keywords to track activities with transnational benefits. The co-chair concluded that the Task Force should discuss the notion of “substantial benefits to developing countries” of activities reported area by area, in a continuum from most to least obvious, giving priorities to areas that can help fill an identified data gap. On Pillar II, the Secretariat will consider the points raised by the Task Force and will present a refined proposal in the next Task Force meeting. The Secretariat welcomes written comments from members and observers on this matter by 15 September. Furthermore, the Secretariat will draft explanatory text on Pillar II for inclusion in the TOSSD website and will present it to the Task Force at the next meeting.
- **Item 6.** Members approved the inclusion of a data validation mechanism in TOSSD, based on the principles presented in the paper. The Secretariat will follow up with a detailed proposal on how the data validation mechanism will be implemented in practice, for discussion at the next TOSSD Task Force meeting.
- **Item 7.** The Co-Chair from the EU concluded that there is a way forward for a methodology for the provider perspective comprised of A1 (official bilateral flows directly to recipient countries), A2 (earmarked contributions to multilateral agencies), A3 (core contributions to multilateral institutions), and C1 (expenditures within provider countries) for provider countries. The Task Force agreed that data for the provider perspective should be shown at the activity level on the website, even though the recipient perspective will remain the default in the data visualisation tool (TOSSD.online). The Task Force also agreed on allowing filters by provider/funder in TOSSD.online. The Secretariat will work on a narrative on the provider perspective to make it clear that TOSSD is not about donor effort. Further discussions are needed on the use of the PPP factor and whether the provider perspective will be shown for all providers or just upon request.

The Secretariat will create space for further discussions on the treatment in TOSSD of core contributions to multilateral institutions, and to make proposals based on the various recommendations of the Chile pilot and the comments made by members (e.g. on the tracking of cross-border co-operation with neighbouring countries and decentralised co-operation in the TOSSD reporting format).

- **Item 8.** The Secretariat will circulate the revised Communications and Outreach strategy in track changes for final comments by the Task Force and will subsequently issue a final version. Task Force members and observers are encouraged to support the implementation of the strategy (e.g. posting on social media, production of data stories, reports and blogs, outreach in the UN and other relevant forums).

	<p>Introduction and welcome</p> <p>The meeting was co-chaired by Mr. Laurent Sarazin, EU, and Mr. Ashwell Jenneker, Deputy Director General of Statistics South Africa, acting for Mr Maluleke who was not able to attend due to urgent obligations in South Africa.</p> <p>The co-Chair welcomed participants, addressing both those attending in person and the few members following the discussion online. He indicated that officials from Cameroon, Congo and Côte d’Ivoire were listening to the proceedings for the first time. He welcomed the Director General of AFRISTAT who attended the first day of the meeting in person.</p>
<p>Item 1.</p>	<p>TOSSD Governance Arrangements – Draft ToRs for the future TOSSD governance entity</p> <p>The notes for this item follow the structure of the document circulated at the meeting. The Task Force examined the ToRs up to the end of the “Steering Group” section. Members were invited to provide comments in writing by 1 September 2022. The Secretariat will draft a new version of the document for the next Task Force meeting.</p> <p><u>1. Context and purpose of the document</u></p> <ul style="list-style-type: none"> • One member commented that paragraph 4 in Section 1 should be strengthened on the reasons why the Forum was being set up. • One member raised questions on the nature of the paper (is it a discussion paper or a draft of a future deliverable?) and the nature of the work of the Task Force on the TORs (drafting the rules or exploring a possible future entity?). The member suggested changing the title of the document to “Discussion paper on possible draft terms of reference” and commented that discussions on the setting up of the Forum were only at an early stage; nothing had yet been decided in this regard. • The Secretariat recalled that the Task Force had discussed governance for a long time. The Task Force has been operating in an informal manner and some questions (e.g. accepting new members or observers) need to be formalised for the future Forum to function in an efficient manner. While the document is not “a deliverable” per se, it helps clarifying the rules of procedure, which would be formalised if/when the Forum is created. The co-Chair from the EU reinforced this point and explained that the creation of the Forum – a successor to the Task Force – would provide a stable governance structure to the TOSSD framework. He further explained that, following the decision by the Task Force in February to gradually move towards a more formalised governance structure, OECD members of the Task Force had gathered in the morning of 11 July for a first discussion on how a potential Forum could be set up within the OECD, thereby benefiting from the administrative structure and expertise of the Organisation in collecting data on development finance. There are both technical and political steps to be taken within the Organisation and with OECD members to establish the Forum, which ultimately requires a formal decision by the Council of the Organisation. In response to a question by a member, the co-Chair from the EU and Secretariat clarified that even if there is a need for an OECD Council decision, it is for the Task Force/Forum members to decide on the TORs and the proceedings, and not the OECD. • On the name of the Forum, one member recommended retaining “International Forum on TOSSD” for now, pending another concrete and better proposal. <p><u>2. International Forum on TOSSD: vision and mission statement</u></p> <ul style="list-style-type: none"> • An observer found the language in paragraph 7 on “partnerships” and “solutions for sustainable development” too broad (the Task Force would not wish to give the impression that it is competing with UN fora) and suggested making it more concrete and focused on TOSSD. The same observer expressed the view that the mandate of the Forum Plenary did not well relate to the vision. The Secretariat clarified that the language comes from the co-Chairs’ strategy paper and that partnerships are important in statistical work. The co-Chair from South Africa commented that a broad presentation can be helpful as it leaves room for evolution of the initiative. One member suggested adding language in the first part of the

vision to highlight that TOSSD provides a complete picture of support to developing countries, including complex financing packages that combine private and public resources, critical to the implementation of the 2030 Agenda.

- One member saw the vision, mission statement and functions as overlapping, suggested a merge between them and that the UN indicator be presented as the starting point. The Secretariat clarified that it had integrated these sections to follow the structure of ToRs for similar entities at the OECD. In reference to Box 2.1, the member felt that a “global implementation of TOSSD” should be the ultimate objective and be added to the functions in section 2.c. It asked for clarification as to the relationship between this objective and the concepts of transparency and integrity in the same box. Another member suggested adding in Box 2.1 the updating of the methodologies (e.g. mobilisation) as a key element.
- One member suggested adding in the mission statement language that refers to the genuine value of TOSSD (additionality to official development assistance, recognition of the importance of all official flows and those to address global challenges, recipient-focused nature of the metric).
- One observer clarified that its comment on “transparency” at the last meeting had been to emphasise the need to maintain high standards of transparency in the proceedings of the Task Force (rather than transparency that TOSSD brings on additional flows, as highlighted in the mission statement).
- One member recommended adding in the third function of the Forum a sentence about dissemination of TOSSD data in the yearly Voluntary National Reviews of the High-Level Political Forum and other SDG reports. This would help integrate TOSSD into the work of National Statistical Offices (NSOs).
- The Secretariat will reintegrate the footnote on the continuation of the work beyond 2030 in the body of the text.

3. Membership and participation

- The EU confirmed it is fine with the term “intergovernmental organisation”.
- One member considered that the text on membership should not indicate any “commitments” (e.g. “commitment to actively participate in the International Forum”) as this generates an obligation. The same member expressed the view that there should be no obligation to pay a membership fee and that the waiver system was misleading. (If the Forum is funded through voluntary contributions, there is no obligation and therefore no waivers are necessary.) The member felt that paragraph 15 on the downgrading to observer status and paragraph 16 on the suspension of members should be removed. (If the contributions are voluntary, there should be no consequences for non-compliance.)
- One member suggested removing the date in paragraph 15 (cut-off in July) and, in paragraph 16, that it should be for the Steering Committee to decide on the suspension of members following a proposal by co-Chairs. This member favoured a permanent waiver for LDCs rather than a complicated system of waivers. On this point, another member later indicated that it would not support a blanket waiver because some LDCs are relatively wealthy and could contribute.
- One member commented that the document provides a basis for a start-up but once the Forum is set up, a process is needed to approve possible changes to it. The member emphasised that the document was not a treaty in nature and some of the text could feature in a separate “standard operating procedures” document. The same member expressed the view that there are both rights and obligations to membership, and the question is whether the privilege of membership is linked to the payment of operations of the Forum. If a country/organisation chooses to participate but cannot, or elects not to, participate financially, then the country/organisation should have an observer status without a say in a vote (unless it benefits from a waiver).
- One member asked that the wording around the UN should be reconsidered to cover the case where a UN office/agency wants to be a member. The Secretariat clarified that any UN entity could join as a member.
- UNCTAD explained that they are part of the UN Secretariat, report to the ECOSOC and UNGA and that the UN should not be involved in the decision-making process of TOSSD

or the Forum. Also, UNCTAD affirmed that the observer status would fit the UN well. Finally, UNCTAD mentioned that, in the case the Task Force/Forum wants UNCTAD to represent the UN, UNCTAD could seek approval from the UN Secretary General's Office.

- The co-Chair from the EU clarified that any country or organisation can report to TOSSD; a member and an observer supported the idea of indicating this early in the paper. The co-Chair further noted that there is no connection between membership and reporting; the question to clarify in the next version of the document is whether the right to participate in the Task Force/Forum as a member or to vote should be linked to a contribution or not. One member suggested however that would-be members should first report before they can become members, since having the right to decide should also be based on the knowledge of what it entails to report to TOSSD.
- An observer suggested including the TOSSD definition in the Forum's terms of reference to make them a "one-stop document" for everyone to understand the whole picture of TOSSD. The observer welcomed the possibility for all observers to participate in all meetings, and suggested mentioning that countries and organisations can have representatives and alternates.
- The Co-Chair from South Africa suggested adding indications of products and services early on in the document so as to clarify what the Forum will deliver. In his view, the Task Force should ensure that no-one is left out; TOSSD governance should not only be managed by those who can pay.
- One observer asked if all current members of the Task Force would be transitioned to the Forum. The Secretariat indicated that all countries and organisations reporting to TOSSD can participate in the Forum Plenary. For the Steering Group, the Task Force will need to decide between two options – Steering Group of 20 or 30 members – which will then lead to a discussion on whether all members of the Task Force transition to the Steering Group.
- One member suggested that the Secretariat seeks each Task Force member's views on membership and the future of the Task Force, how to run the Forum and what to expect from it. The member reiterated that it found the document too detailed while not addressing bigger questions. The Secretariat and one member recalled again that the discussion on the governance of TOSSD had started several years ago, so the "why" of the Forum had been established. The advantage of a detailed document is that it sets out all the issues that need to be clarified.
- The Secretariat explained that the approval of membership and observership would be on consensus basis but it could be decided upon with a two-thirds majority if needed (as per the paragraphs on the decision making process of the Plenary and Steering Group). The co-Chair from the EU indicated that the question of how long a country or organisation can be an observer should be reviewed once the Task Force has decided on the rights attached to a payment and the implications of non-payment.
- The co-Chair from the EU concluded that the language on membership could be softened by first stating that members are "expected" to contribute and that these contributions can take different forms, and finishing this section by the paragraph on the voting to note that only members contributing financially would have a right to vote.

4. Governance arrangements

- One English-native member suggested calling the plenary the "Forum's plenary" or the "Plenary Forum".
- One member had reservations on the number of bodies and asked if the Plenary is necessary. The member advocated for a simple and sustainable governance arrangement to avoid multiple meetings and keep the quality of the discussion high. The member further deemed that chairing arrangements should be determined once the Forum is set up. The Secretariat clarified the difference between the Plenary and the Steering Group: the Plenary is comprised of the entire TOSSD community (i.e. providers, recipients, multilaterals and CSOs, including all reporters to TOSSD) and aims to provide the overall direction, while the Steering Group rather manages the daily business of TOSSD in between Plenary meetings. The Secretariat also reaffirmed that some countries can be reporters and not members.

	<ul style="list-style-type: none"> • A member proposed amending text in paragraph 33 to read “attend the Plenary meeting”. The Secretariat clarified that the notification will only be necessary for reporters that are neither members, nor observers. • One member suggested that the Plenary could be held yearly but every other year virtually. It was also suggested that the document clarifies which types of decisions could be made by written procedure in-between meetings. • A member requested that the various stakeholder groups be clearly identified early in the document (for the moment they are mentioned at the level of the Steering Group composition). • A member proposed specifying, for consistency purposes, that participation of observers is welcome in all bodies (as indicated in paragraph 20). For example, the Steering Group section only mentions the UN and CSOs. • A member noted that use of the terms “election”, “selection” and “appointment” be reviewed to ensure they are correct in relation to how any given process is likely to operate (e.g. there will not necessarily be an election of co-Chairs since there may not be many candidates for these positions). The co-Chair from the EU noted that if there is a need for an election of the co-Chairs because there is more than one candidate, then only the members that have paid their contributions will be able to participate in the vote. • For the first co-Chairs of the Forum, the chairmanship could be respectively for “two and three years” rather than for “one and two years”. • The Secretariat flagged that the term “biennial budget” should be changed to “triennial budget”, given the latest information received from the OECD. On the question of whether the triennial budget needs to be approved by the OECD, the Secretariat explained that TOSSD, once separated from the DAC budget, needs to be identified somewhere in the OECD budget. However, the extent to which the OECD Budget Committee or another body can have a say on the content and amount of the TOSSD budget remains to be clarified. In any case, there should be a provision for regular budget reviews. • Members discussed the term “methodology” (perceived as too narrow) vs “statistical standard” (elevates the framework and reflects the high quality of TOSSD data). Regarding the question of whether a standard requires UN validation, the Secretariat indicated that the OECD defines all sorts of standards and that TOSSD, if not yet global, is an international standard.
<p>Item 2.</p>	<p>Update on financing of the TOSSD framework</p> <p>Update on the decision by the DAC on TOSSD funding for 2023-24</p> <p>Mr. Haje Schütte, Head of the Financing for Sustainable Development Division at the OECD DCD, indicated that the OECD DAC had approved its Programme of Work and Budget (PWB) for 2023-24 (the DAC PWB has been the main source of financing of TOSSD until now). He informed the Task Force that, considering the current global economic situation, the DAC had agreed to provide funds for TOSSD, but only until the end of 2023, noting that this should allow sufficient time for the Task Force to define the future TOSSD governance arrangement and start it in January 2024. To manage this transition, a roadmap is currently being drafted.</p> <p>In response to a question by the co-Chair from the EU, Mr. Schütte clarified that the DAC felt strongly about having a set amount for its budget. Any contribution that would make the budget go beyond the PWB agreed by the DAC should be vetted by the DAC. The US DAC Delegate explained that there is no possibility for DAC members to limit other members to provide voluntary contributions (VCs). He also stated that it would be possible for members to provide VCs for TOSSD in 2024 if the Forum had not taken off by that time as it is still within the DAC PWB (he later clarified that this was on the condition that an actual governance structure was being set up). Mr Schütte indicated that if the Task Force wanted to still continue operating in 2024 as it is, it would have to consult with the DAC. The Secretariat recalled the importance of creating a separate space where non-OECD members can contribute.</p>

Update by the Secretariat on the budget

The Secretariat provided an update on the indicative budget and staffing estimates for 2024 by main function of the Secretariat, reiterating that from 2024 onwards TOSSD would no longer receive funds from the DAC PWB. The Secretariat also explained that, in order to establish the new governance arrangement for TOSSD and its Secretariat at the OECD, funding must be secured for three years (2024-26) upfront. The following comments were made on the update:

- Several members welcomed the update by the Secretariat.
- Two members requested the Secretariat to set priorities (e.g. data collection) in case funding is not enough to cover all the proposed activities. The co-Chair from the EU reacted by inviting members to seek ways to fund the budget rather than already consider prioritisation. One member added that more countries and organisations will be reporting in the future, so the Task Force Secretariat will need more resources rather than less, given that these new reporters will also require more capacity-building.

Updates by members on their contributions to TOSSD:

- One member confirmed support for EUR 800K for 2023-24. Another member confirmed 1) its support for the principle of a stable funding base for TOSSD and 2) that it is currently planning for a three-year contribution, but that this still needs to go through its budgeting process and more discussions with the Secretariat. One SSC provider confirmed its support in line with the funding model proposed by the Secretariat.
- Several members and observers recalled the importance of ensuring that resources (financial and non-financial) should also come from beyond the DAC to increase TOSSD's legitimacy and ownership.
- One member and one observer mentioned that OECD members that are not DAC members are also funding the DAC PWB, and that these contributions would represent around one-third of the resources needed for TOSSD. They will investigate together with other countries the possibility of their assessed contributions to the DAC being channelled towards TOSSD.
- One recipient country and one SSC provider asked for an official letter requesting a contribution.
- Three members indicated that the UN should contribute to TOSSD, as the UN will benefit from TOSSD. One member indicated that regional organisations (e.g. ECLAC) could be approached. The Director of AFRISTAT shared that, in Africa, three entities could be approached for funding through a letter with the support of AFRISTAT: the AfDB, the Commission of the African Union and the Economic Commission for Africa. The Secretariat indicated that further work should indeed be carried out with regional entities to expand engagement on TOSSD. It acknowledged the difficulty of some organisations, especially UN entities, to fund TOSSD, and noted that staff secondments could be an option for these organisations.

Regarding funding processes:

- Some members and observers stressed the importance of ensuring flexibility and sufficient time to operationalise funding mechanisms (e.g. identification of funding sources and channels of transfers, potential legal issues, time for internal approvals, issue of alignment of fiscal years and budgetary cycles).
- One member indicated that there should be two funding tracks (one for 2023-24 and another beyond that).

On the funding model for TOSSD:

The co-Chair from the EU recalled that the TORs indicate that the membership (and voting rights when decisions cannot be reached by consensus) would be attached to financial contributions. He insisted on the predictability and stable funding for TOSSD. In reaction:

- Five members supported the current model. One member mentioned the experience of IATI and indicated that not implementing such linkages between membership and contribution would lead to a "free-rider" effect, which is not sustainable. It is also an ownership issue.

	<p>One member called for a dedicated session on the issue of financing between Task Force meetings. One member pointed out that the Task Force has been discussing the funding model for a few years now. One member and one observer, while confirming the principle that every country should contribute, insisted on the importance of flexibility measures.</p> <ul style="list-style-type: none"> • One member asked for more discussion and suggested other options (e.g. no penalty option for not contributing). <p>Overall:</p> <ul style="list-style-type: none"> • Task Force members were invited to update the Secretariat on the possibility for them to support TOSSD through financial and in-kind contributions. • The Secretariat will update members at every meeting on the expected funding status of the initiative for 2024 and beyond. • The Secretariat will prepare a 3-year budget for the next Task Force meeting, taking into account members' feedback from this session.
Item 3.	<p>Reporting issues emerging from the 2021 data collection on 2020 activities</p> <p>a) Further guidance on sustainability</p> <p>In follow-up to discussions at the 16th TOSSD Task Force meeting, the Secretariat presented an updated proposal providing further guidance on sustainability for inclusion in section 2.2.1 of the Reporting Instructions. Members found the new proposal useful and suggested further refinements, namely that environmental and social standards endorsed by the provider countries were a sufficient criterion on sustainability and that some internal processes to assess sustainability are not technically ESS. Members also asked to further highlight the non-legally binding nature of ESS, to clarify the role of recipient countries in assessing the sustainability of activities and in addressing any confidentiality issues. The Secretariat took note of the comments and circulated an updated text at the meeting.</p> <p>The Task Force discussed and agreed on an updated text for the Reporting Instructions to clarify the sustainability assessment of activities reported in TOSSD. The new text indicates that when reporting an activity as TOSSD, the provider confirms that this activity supports the 2030 Agenda and complies with global and regional, economic, environmental and social standards endorsed by the provider or recipient. The text also includes several options for the providers:</p> <ul style="list-style-type: none"> • Screening the activity with ESS (or other sustainability standards and processes) and/or • Holding specific discussions with recipient countries where the nature of the activity raises sustainability concerns. <p>Finally, providers that use ESS (or other standards) should provide relevant information to be shared in the TOSSD metadata file.</p> <p>The Secretariat will issue a document, separate from the Reporting Instructions, listing the changes agreed during the Task Force meeting. To the extent possible, changes agreed at the 17th meeting should be implemented by members as from this year's reporting (reporting in 2022 on 2021 activities). It was noted however that as these changes were agreed in July, some members had already reported their TOSSD data.</p> <p>b) Reporting on the donations of Covid-19 vaccines in TOSSD</p> <p>The Secretariat presented its proposal for reporting COVID-19 vaccines donations in TOSSD. The proposal focused on the recipient perspective and consisted in recording only the number of doses and names of manufacturers, but not their monetary value. Also, the Secretariat proposed recording the amounts spent by the provider only once the provider perspective exists in TOSSD.</p> <p>Most members were in favour of valuing these flows, and not just indicating the number and type (manufacturer) of doses. Three DAC members suggested using average values already agreed within the DAC, and noted that this average price would also be applicable to Southern providers. However, another member mentioned that it was not possible for them to report on amounts due to confidentiality clauses, and that this might be the case for some Southern providers. One observer supported collecting both the amounts and the number of doses, since TOSSD collects both monetary</p>

and non-monetary flows. One member asked for further clarification on the reason why the manufacturer of the doses must be reported. The Secretariat responded that this made it possible to identify the vaccines donated. The co-Chair concluded the discussion by noting that those that could report on the vaccine donations should do so valued either at purchase price or the COVAX average price.

Task Force members agreed that reporters will include in TOSSD data the number of doses and/or the vaccine donations valued either at purchase price or the COVAX average price.

c) Data submission for indicator 17.3.1

The Secretariat updated the Task Force on the submission of TOSSD data for the indicator 17.3.1. It recalled that not all TOSSD activities are within the scope of the indicator, and that mobilised private finance (MPF) is included on an experimental basis and will be reviewed in 2025 by the IAEG-SDGs. The Secretariat explained it had submitted the first data in April 2022. The UN Statistics Division (UNSD) had inquired about data validation with recipient countries and had questioned the inclusion of SSC data in, and subsequently requested removing these data from, the indicator file. The Secretariat is in dialogue with UNCTAD on how to deal with SSC data in the next submissions.

On MPF, one observer asked whether the Secretariat is developing a methodology to associate MPF to TOSSD pillars. On SSC, some members expressed their concerns over the request by UNSD to remove SSC data from the indicator file, also posing the question whether there would be any SSC data for indicator 17.3.1. from UNCTAD for the next two years. One member recalled that the methodology for reporting on SSC in indicator 17.3.1., also adopted in TOSSD, had been proposed by Southern providers and adopted in the UN Statistical Commission. The indicator data thus increase transparency on SSC contributions.

Task Force members (especially South-South co-operation providers) requested the Secretariat to work with the UN so that data collected in TOSSD on SSC are considered for the indicator 17.3.1. pending the testing of the conceptual framework for SSC. The Secretariat encouraged Task Force members/observers to keep supporting MPF measurement in the indicator framework. The Secretariat will continue working with UNCTAD on the co-custodianship of indicator 17.3.1 and supporting UNCTAD in the SSC measurement pilots.

d) Use of a deflator to produce TOSSD time series (Facilitating trend analyses in TOSSD)

The Secretariat presented a proposal to use a deflator for constructing TOSSD time series. Considering that there will be a nascent time series with three years of data starting next year, data users will be interested in examining trends. The Secretariat proposed a TOSSD deflator, aligned with the OECD methodology. It also suggested that a recipient perspective deflator might be pertinent in TOSSD; whilst it would be challenging to develop, it would add value to TOSSD data and analysis by recipients and other key audiences.

The Task Force agreed on developing a TOSSD deflator modelled on the OECD methodology. Regarding the development of a potential “recipient perspective deflator”, most members were not in favour of working on such a concept at present, mostly due to concerns over its conceptual and technical feasibility and the effort required.

e) Anonymisation of TOSSD data in specific crises

The Secretariat presented a set of guidelines for temporary anonymisation of TOSSD data in specific crises, including the following steps: a) request by the reporter to remove from the TOSSD website high-risk data, b) sharing information with all TOSSD reporters on the agreed treatment and offering the same treatment for their data, c) anonymisation, and d) reviewing the situation at regular intervals. The Secretariat also drew attention to three proposed amendments to paragraphs 25 and 75 of the Reporting Instructions to clarify the treatment of confidential data, and the possibility for reporters to aggregate data and/or empty some TOSSD fields. **The Task Force agreed on the suggested**

changes to the Reporting Instructions, which can be implemented immediately after the Task Force meeting (for the 2022 data collection round on 2021 activities).

On the proposed guidelines for anonymisation, one member recommended that rather than removing entire transactions, minimum aggregation (e.g. sectoral aggregation) would be preferable. This member also proposed giving an indication of the time it takes for the Secretariat to anonymise TOSSD data, due to the urgency these situations might present. Finally, this member suggested bolstering pre-publication guidelines for sensitive data, since when data go public, it becomes very hard to completely remove them from the internet. One observer suggested that the Secretariat should allow stakeholders to flag to the Task Force (and/or the future TOSSD governance arrangement) situations that can require anonymisation.

The Secretariat responded that considering the two steps in TOSSD data management (one person in the team managing the TOSSD database and one person outsourced to update the TOSSD.online), it is not feasible to anonymise data in 24 hours. At the same time, the Secretariat recognised that it is now better prepared to respond to these requests in a swift manner. On the pre-publication guidelines, the Secretariat appreciated the good advice, but also noted that TOSSD does not request very detailed information about implementing entities, so the issue was more pertinent for the providers' own websites. On a potential trigger for stakeholders to call for anonymisation, the Secretariat affirmed that this would be a relevant topic to think about for the future TOSSD governance arrangement. The co-Chair from South Africa asked the Secretariat to look into the possibility of inserting in the Reporting Instructions a reference on triggers for anonymisation.

Item 4. Further development of the TOSSD recipients' list

Following previous discussions in the Task Force, the Secretariat presented a proposal to change the term 'TOSSD-eligible countries' by the more technical and neutral term of 'TOSSD recipients' in the TOSSD Reporting Instructions. The Task Force agreed to this change.

In addition, the Secretariat presented five options for updating the list of TOSSD recipients, including their pros and cons, and countries that would be in and out in each option. The options were respectively based on: A) Multidimensional criteria, B) Opt-out criteria, C) the DAC List of ODA Recipients that was applicable in 2015 when the 2030 Agenda was adopted, D) the List of borrowing member countries of the World Bank for concessional and non-concessional finance, and E) the UN Standard Area and Country Codes for Statistical Use (commonly referred to as the M49 Standard). The Secretariat recommended option C, which was easy to implement (already for the current data collection round) and included some developing countries that are no longer in the list of ODA recipients, but continue receiving SSC support and other development flows.

One observer supported the Secretariat recommendation but expressed a preference for sub-option A1 (list of multidimensional criteria agreed by the Task Force) because the other sub-option A2 (multi-dimensional criteria based on the Multidimensional Vulnerability Index) might not be appropriate for middle-income countries and might be more focused on the needs of Small Island Developing States. Two members supported continuing the discussion on option A, but also highlighted that option A2 might take time to materialise. One member opposed option A on the basis that it would imply setting a standard and the Task Force had earlier agreed that it would not be a standard setter. Other members also recalled this agreement, but wished to continue discussions on multidimensional criteria. One member (through written comments) expressed that it would not be able to implement any changes that would have an effect on 2021 flows, since it had already reported TOSSD data in June.

Following this discussion, the Task Force supported the Secretariat's recommendation to implement option C (the list of ODA recipients as of 2015 when the 2030 Agenda was approved) as an interim solution until option A2 can be discussed by the Task Force [i.e. when the outcome of the United Nations' High-Level Panel on the development of a Multidimensional Vulnerability Index (MVI) for Small Island Developing States is known]. Some members supported complementing option C (or any other option) with the opt-in/opt-out mechanism so that any country can decide to be part or not

	<p>of the list of TOSSD recipients, and this was also agreed through a dedicated text proposed by the Secretariat.</p> <p>The Secretariat will update the TOSSD Reporting Instructions to replace references to the term “TOSSD-eligible” countries by the term “TOSSD recipients”. The Task Force agreed to implement Option C (the list of ODA recipients in 2015 when 2030 Agenda was adopted) as an interim solution, combined with an opt-in/opt-out mechanism. The Secretariat will update the recipient code list accordingly so that the updated list can be used for 2022 reporting on 2021 data. Existing and new TOSSD reporters are encouraged to adopt the updated list for their 2021 activities datasets, especially in the case they have not yet sent their data to the Secretariat. Wording was agreed at the meeting on section 2.2.2 of the Reporting Instructions to make it clear that option C is an interim solution and that the Task Force will keep exploring multidimensional criteria for reporting purposes, taking into account existing and future UN standards as available. Also, the Secretariat will update Annex G of the Reporting Instructions about the main differences between TOSSD and ODA measures.</p>
<p>Item 5.</p>	<p>Eligibility rules for Pillar II and tracking of activities with transnational benefits</p> <p>The Secretariat presented a discussion document on the presentation of pillar II data and the importance of distinguishing between global and regional expenditures for developing countries and those for global challenges and common concerns with no specific focus on developing countries. Given that the paper was circulated only a few hours before the session, members will have until 15 September to provide written comments. At the meeting:</p> <ul style="list-style-type: none"> • Three members noted the need to distinguish, in TOSSD, between financing for developing countries and that for global challenges with no focus on developing countries. One of them emphasised that robust criteria need to be developed to draw the line. For example, cancer research should be considered developmental only if it is designed for accessibility in developing countries. This member highlighted that it does not see its domestic investments in electric vehicles, which may be considered as contributing to climate mitigation, as relevant for a measure of development support. The other two members welcomed the paper and supported the distinction made in Table 1, presenting a possible breakdown of Pillar II expenditures. One of them (noted that such a distinction would facilitate the mapping of TOSSD expenditures against SDG indicator 17.3.1. The other noted the importance of identifying TOSSD pillar II activities where developing countries are actual beneficiaries. For example, in the case of R&D carried out in provider countries, unless there is a co-operation mechanism with developing partner countries, these countries cannot be considered beneficiaries of the activity. In addition, TOSSD should not become a transparency tool that is too difficult to digest for partner countries. They need to understand what is included in TOSSD and to be able to easily filter developmental activities and that represent an actual support to them. • Two members raised concerns on the distinction presented in the paper. One of them expressed the view that a formal segregation in pillar II between “development support” and “non-development support” is not a solution as this would go against the narrative of TOSSD; the focus should rather be on better explaining the narrative of pillar II and thinking in terms of a “continuum” of activities. The Task Force should adopt a bottom-up approach, examining case by case which activities have substantial benefits to developing countries, rather than an ex ante top-down classification of what is development-related or not. The other member indicated that, although it valued the importance given to transparency in the Reporting Instructions, making a distinction between developmental and other flows would represent a value judgement and pose the risk of creating a ranking between different types of flows, some being good and others less good. • Despite the diverging views, most of the members who spoke recognised the importance of continuing to capture investments in global challenges in TOSSD. Members stressed the strong demands for data on global investments to address global challenges (e.g. pandemic preparedness or climate change); the usefulness and value-added of TOSSD will be greatly enhanced if it can fill some of the current data gaps in this area. One member also noted the need to clearly delineate the scope of investments captured, for example through criteria reflecting the “intention of solving a global problem”. The same member flagged the challenges reporters can

	<p>face in collecting the data at the national level, and highlighted that countries’ national reporting on the SDGs can be very useful in this regard.</p> <ul style="list-style-type: none"> • One member emphasised that in addition to the geographical dimension, TOSSD should also reflect regional challenges. For example, in the case of Western Africa, primary regional challenges include conflicts and the fight against some neglected diseases. <p>The co-Chair from the EU stated, as a preliminary reaction, that it would be important to clarify that pillar II is not only about support to developing countries; he would be hesitant to change the current pillar II narrative, which is also about investments in international public goods to the extent they substantially benefit developing countries. In this regard, one member commented that the primary concern of developing countries is to attract resources and knowledge to fight the root causes of under-development and poverty. Should the membership decide to further expand the scope of TOSSD, this should be clearly explained, so that developing countries can focus on the part of TOSSD that is relevant to them.</p> <p>The Secretariat presented a second paper on “tracking the geographical reach of transboundary benefits in TOSSD”.</p> <p>One member commented that the recipient field should always indicate the intended beneficiary. Another member found option 2 interesting but not worth the effort. This member proposed investigating a third option instead, using the keyword field to indicate the geographical reach of benefits. One member recalled that IATI already uses a geographical location code which could be useful in TOSSD. One member also stressed that once the Task Force has agreed on how to track the geographical reach of benefits, guidance will be needed to help reporters report on this.</p> <p><u>In sum:</u></p> <ul style="list-style-type: none"> • The Secretariat will look into the possibility of using keywords to track activities with transnational benefits. • The co-Chair concluded that the Task Force should discuss the notion of “substantial benefits to developing countries” of activities reported area by area, in a continuum from most to least obvious, giving priorities to areas can help fill an identified data gap. • On Pillar II, the Secretariat will consider the points raised by the Task Force and will present a refined proposal in the next Task Force meeting. The Secretariat welcomes written comments from members and observers on this matter by 15 September. • The Secretariat will draft explanatory text on Pillar II for inclusion in the TOSSD website and will present it to the Task Force at the next meeting.
<p>Item 6.</p>	<p>Main findings of the data pilots and possible TOSSD data validation mechanism</p> <p>The Secretariat presented the findings of the TOSSD data comparison study for Bangladesh, Cameroon and Colombia, which also included recommendations to implement a data validation mechanism. The representative from Colombia (Mrs. Lina Vega, APC-Colombia) intervened, commenting the country’s involvement in the data pilot and the main findings. Colombia notably indicated how participating in the data pilot had been an opportunity to improve its internal processes, the quality of the information, and their relationships with provider countries. Colombia explained that the data they provided were only on grants and on a commitment basis, and indicated that they are working on a more comprehensive coverage of loans and on disbursement-based reporting. Colombia voiced support for a potential data validation mechanism, but stressed that this would require a high degree of coordination between various national ministries in recipient countries, and would need to be tailored to recipient country conditions. The Colombian representative proposed that a single ministry in each country be appointed as a focal point in charge of collecting data from all relevant ministries. To improve data coverage and implement a data validation mechanism, it will be necessary to continue strengthening national capacities. The two capacity-building sessions that have been organised by the Secretariat for Colombia have been greatly appreciated, and Colombia would appreciate such sessions on a regular basis, perhaps every two years.</p>

	<p>Members welcomed the principle of introducing a data validation mechanism as described in the note. One member commented that TOSSD figures for any given country are likely to be higher than those collected locally, partly because of the activities channeled through NGOs which might not be captured locally by official channels. As such, TOSSD will allow for increased coordination at country level. Another member highlighted that while the data validation mechanism is a welcome addition to the TOSSD methodology, it should never provide an opportunity for the recipient country to veto the addition of an activity in TOSSD. Another member commented on the importance of establishing a network of national focal points, and suggested looking at other entities and initiatives that already have a network of focal points in place, including IATI. Another member affirmed that they estimated the difference between national data and the data available from international sources (OECD/TOSSD/IATI) for their country to be around 18-20%, confirming the results of the data pilot. This member also reaffirmed the need of using existing networks and regional organisations to build a network of TOSSD focal points in each recipient country.</p> <p>Members approved the inclusion of a data validation mechanism in TOSSD, based on the principles presented in the paper. The Secretariat will follow up with a detailed proposal on how the data validation mechanism will be implemented in practice, for discussion at the next TOSSD Task Force meeting.</p>
<p>Item 7.</p>	<p>Main findings of the Chile pilot and TOSSD provider perspective</p> <p>Main findings of the Chile pilot</p> <p>Members appreciated the summary provided by Chile on its TOSSD pilot study. Some comments were made as follows:</p> <ul style="list-style-type: none"> • On the capacity of Chile to report on pillar II, one member highlighted that the Task Force should discuss with countries unable to report on pillar II how to overcome this challenge as it is the part of TOSSD that adds the most value, and it would make TOSSD more consistent and robust if all countries were reporting on pillar II. Chile affirmed it currently lacks the capacity and the legal framework to do so. One member advised those who would want to start reporting on Pillar II to start with the biggest budgetary allocations and non-concessional finance. Data from the Ministry of Finance are critical for quick wins and for enlarging reporting. • A few members questioned whether assessed contributions to multilateral institutions should be part of TOSSD. Another member reminded that the UN funding compact promotes the use of more core (as opposed to earmarked) funding to the UN System and that not including such contributions in TOSSD would go against this commitment. • On the possibility of including coefficients or a marker-type field for the SDG focus field, one member commented that the SDGs are indivisible, that the proposed methodology might have pernicious effects and that it was not clear what the positive impact would be. Another member confirmed it had looked internally into assigning primary and secondary SDG goals and targets and agreed that SDGs overlap so they had abandoned that idea. <p>Based on the discussion that took place during this session, the Secretariat will:</p> <ul style="list-style-type: none"> • Create space for further discussions on the treatment in TOSSD of core contributions to multilateral institutions. • Make proposals based on the various recommendations of the pilot and the comments made by members (e.g. on the tracking of cross-border co-operation with neighbouring countries and decentralised co-operation in the TOSSD reporting format). <p>TOSSD provider perspective</p> <p>Members welcomed the discussion on the initial parameters of a TOSSD provider perspective. Comments and suggestions were made as follows:</p> <ul style="list-style-type: none"> • A few members challenged the use of B1 (outflows from earmarked funding reported by a multilateral institution as being funded by a given country) because it would not be in line

	<p>with what the provider reports – mainly because of the time lag between the contribution and outflows. For this reason, data analysts would have a hard time reconciling both data sources.</p> <ul style="list-style-type: none"> • Members agreed with introducing a filter to look for data by provider and keeping the recipient perspective by default in any other data search on TOSSD.online. • Members preferred activity-level publication of the provider perspective and highlighted that the emphasis in communication materials and data analyses by the Secretariat should be on the recipient perspective. • On the publication of data by provider for all countries or only upon request, two members indicated that they would not wish to have their data shown by provider. Others indicated that publication for all countries would be preferable. Further discussions will be needed. • Use of the PPP factor for domestic expenditure was overall not favoured. <p><u>In sum:</u></p> <ul style="list-style-type: none"> • The Co-Chair from the EU concluded that there is a way forward for a methodology for the provider perspective comprised of A1 (official bilateral flows directly to recipient countries), A2 (earmarked contributions to multilateral agencies), A3 (core contributions to multilateral institutions), and C1 (expenditures within provider countries) for provider countries. • The Task Force agreed that data for the provider perspective should be shown at the activity level on the website, even though the recipient perspective will remain the default in the data visualisation tool (TOSSD.online). The Task Force also agreed on allowing filters by provider/funder in TOSSD.online. • The Secretariat will work on a narrative on the provider perspective to make it clear that TOSSD is not about donor effort. • Further discussions are needed on the use of the PPP factor and whether the provider perspective will be shown for all providers or just upon request.
<p>Item 8.</p>	<p>TOSSD Communications and outreach</p> <p>The Secretariat presented the results achieved and lessons learnt from the outreach and communication activities carried out since the 12th Task Force meeting, as well as an updated TOSSD Communications and Outreach strategy for the period July 2022 – July 2023.</p> <p>Overall, the Task Force supported the updated strategy. Several members agreed on the importance of increasing TOSSD visibility in both social media and forums related to financing for development. One member requested a couple of adjustments in the strategy, namely reordering the objectives and editing the objective 4 to refer to the future TOSSD governance “arrangement” instead of future TOSSD governance “entity”. Another member commented on the use of key performance indicators (KPIs), pointing out that it is not only the strategy that will lead to an increase in the number of reporters. Finally, several members recommended preparing some key messages (e.g. “TOSSD is not a measure of donor effort”). It was also noted that TOSSD should no longer be referred to as a “proposed” measure since it is already fully operational. Actions to increase data usage and reporters are key for the strategy. In this context, there could be an opportunity to partner with the Integrated National Financing Framework (INFF) initiative, with more than 90 participant countries, to foster support from a wider, more diverse audience.</p> <p>The Secretariat commented that KPIs are only for the Secretariat’s internal use to help monitor the implementation of the strategy and to suggest further adjustments of the strategy to the Task Force. Also, the Secretariat indicated that it will start producing TOSSD data stories to show how TOSSD can help to close data gaps on financing for development. The importance of matching the ambition contained in the strategy with the appropriate level of resources was also noted.</p> <p>The Secretariat will circulate the revised Communications and Outreach strategy in track changes for final comments by the Task Force and will subsequently issue a final version. Task Force members and observers are encouraged to support the implementation of the strategy</p>

	(e.g. reposting on social media, production of data stories, reports and blogs, outreach in the UN and other relevant forums).
	<p>AOB and Wrap-up</p> <p>The co-Chairs thanked all members and observers, as well as the Secretariat, for the active participation and the preparatory work. The co-Chair from the EU summarised the agreements reached during the meeting. Furthermore, he asked members and observers to provide written comments on the draft rules of procedure for the future TOSSD governance arrangement in advance of the next meeting. The next meeting will ideally take place in the second half of October, in a face-to-face or hybrid setting. The co-Chairs and the Secretariat will explore different options to host the next meeting.</p>