

SIXTEENTH MEETING OF THE TOSSD TASK FORCE
VIRTUAL MEETING, 5-7 APRIL, 2022
MAIN CONCLUSIONS AND ACTION POINTS

This note presents the main conclusions and action points from the 16th meeting of the TOSSD Task Force (the TF) as recorded by the co-Chairs and the Secretariat. In brief:

- **Introduction and welcome.** The co-Chair indicated that in light of the war in Ukraine, the co-Chairs had decided to suspend the participation of the Russian Federation as an observer to the TOSSD TF.
- **Item 1.** The TORs of the TF were extended until July 2023 to assure the transition towards a clarified and more formalised governance structure in 2023. With regard to the TORs of the future governance entity (referred to as the International Forum on TOSSD, IFT; note that the name remains to be discussed), there was a lot of support for the structure and general direction of the document. Several Task Force members stated they would provide further comments and amendments to the proposed TORs in writing. The Secretariat will prepare a new version for the next meeting based on all suggestions by members. The Task Force agreed on delivering the governance document by January 2023. The Secretariat will develop a template letter for request of membership to the IFT. Finally, the Secretariat will provide a breakdown of the budget once the DAC has concluded its discussions on the PWB 2023-24.
- **Item 2.** The Secretariat presented a paper on the main issues that arose from the 2021 data collection, including some proposals for further refining the TOSSD Reporting Instructions. The agreed proposals will be integrated in the next version of the Reporting Instructions. The Secretariat will develop a proposal on a pre-determined keyword on ‘gender’ and will prepare an updated proposal on the introduction of a new modality on ‘Research and Development’. The Task Force will need to discuss in more detail Pillar II eligibility rules. Activities in areas not yet covered in Annex E of the Reporting Instructions can be reported if their eligibility (substantial benefits to developing countries) can be justified. The Secretariat will bring any difficult cases for discussion in the Task Force.
- **Item 3.** The TF discussed the proposal made by Mexico to use multi-dimensional criteria to develop the TOSSD recipient lists, in addition to income per capita. The Task Force agreed to develop a broader list of TOSSD recipients, but that further discussions on the method were needed. The list would need to be broader than at present, without covering all countries. The Secretariat will organise a call with members that had commented on the item and will draft a paper for the next Task Force meeting to move the discussion forward.
- **Item 4.** The new version of the TOSSD Reporting instructions presented during the meeting was approved with a footnote in Annex I. The Secretariat will circulate the approved new version of the TOSSD Reporting Instructions, integrating therein also the elements agreed upon by the Task Force under Item 2.
- **Item 5.** The Secretariat will prepare guidelines for the reporters on data anonymisation in specific crises, seeking balance between the pursuit of transparency inherent to TOSSD and the safety of implementing partners and beneficiaries.
- **Item 6.** TF members made practical suggestions on steps forward for the implementation of the sustainability filter in TOSSD. The Secretariat will revise the diagram contained in the paper and prepare a new version taking into account points made during the discussion.

	<p>Introduction and welcome</p> <p>The co-Chair welcomed participants and thanked them for their attendance. He indicated that in light of the war in Ukraine, the co-Chairs had decided to suspend the participation of the Russian Federation as an observer to the TOSSD TF.</p>
<p>Item 1.</p>	<p>Governance and financing of the TOSSD framework</p> <p>The discussion on governance and financing covered: 1) the revision of the Terms of Reference (TORs) of the TF; 2) the TORs for the future governance entity of TOSSD; and 3) the financing of TOSSD.</p> <p>1) <u>TORs of the Task Force</u></p> <p>The Secretariat presented proposed adjustments to the TORs, notably to take into account the recent recognition of TOSSD as a data source for SDG indicator 17.3.1 on the measurement of development support.</p> <p>Members agreed to extend the TORs until July 2023 so as to allow enough time for the Task Force to agree on the future governance document (see below), get this document validated by their administrative departments, and for the OECD to explore and possibly set up an actual administrative structure to host the Forum. The Task Force agreed on delivering the governance document by January 2023.</p> <p>2) <u>TORs for the future governance entity of TOSSD</u></p> <p>The Secretariat presented the draft TORs for the future governance entity of TOSSD, noting that the proposals made are compatible with OECD rules and procedures and that the document had benefitted from and followed the overall guidance of the OECD Legal Department. It further explained that the name of the future governance entity remains to be discussed by the Task Force. For the purpose of the draft TORs, the proposed governance structure was referred to as the “international forum on TOSSD”, “IFT” or “the forum”. In this regard, one member suggested a different name for the new entity: “TOSSD advisory committee” or “TOSSD advisory board”.</p> <p>Overall, there was a lot of support for the structure and general direction of the TORs. Several Task Force members indicated that they would provide further comments and suggest amendments to the proposed TORs in writing.</p> <p>Regarding the concern expressed by one member that the draft TORs seemed to create a new international organisation, the co-Chair and the Secretariat clarified that the intention is rather to create a hosted entity within the OECD. This entity would serve as a hub for reporters and recipients to gather around the TOSSD standard and for engaging with a broad range of stakeholders. In response to a comment from the same member that the Task Force should perhaps wait for a UN co-custodianship before establishing the Forum, the co-Chair stressed the need to move quickly to i) show that TOSSD is delinked from the traditional providers (UN could not be expected to host the Forum for the time being) and ii) agree on an administrative structure to be able to receive appropriate funding for the Forum.</p> <p>Comments made during the meeting on the various sections of the TORs were as follows:</p> <p><i>Section 1. Context and purpose of this document and Section 2. Vision and Mission Statement</i></p> <ul style="list-style-type: none"> • Three members suggested adding a reference to the values underpinning the framework (e.g. “transparency”; “inclusiveness”). A suggestion to include and define “acceptable conduct” in the context of TOSSD was considered to be out of scope of the Forum’s mandate. • Two members emphasised that the Forum should ensure the “consistency” and “integrity” of the TOSSD statistical standard. Two others cautioned about the use of the term

“standard” as only the UN should be able to declare a specific measure or framework a “global statistical standard”, and yet another member suggested that the vision make reference to TOSSD as a statistical tool. One member proposed adding the term “consistency” in the mission statement as follows: “rapid global implementation and consistency of Total Official Support for Sustainable Development”.

- One member requested that the vision make reference to the continuity of TOSSD work after 2030.
- One member requested that the vision clarify that the framework is measuring both official support and mobilised private finance.
- One member recommended that the mission statement (Box 2.1) be further elaborated, including by expanding the mandate of the Forum to the promotion of transparency and the financing of sustainable development.
- One member requested a footnote indicating that not all countries recognise the concept of international public goods (IPGs). Related to the issue of IPGs, one member questioned the expression “in support of developing countries” as IPGs may not all support developing countries.
- Regarding the functions of the Forum, an itemised list with bullet points rather than sentences was suggested. One member stressed that the objective of the Forum should also be to increase the number of reporters.

Section 3. Membership and participation

- One member found the proposed membership application process complicated. Another member suggested developing a template letter for membership requests to ease the process. This letter should include all the elements necessary for membership (e.g. endorsement of the vision and mission) and that membership entails a financial contribution.
- The document should clearly state who ultimately approves a membership request.
- In response to questions, the Secretariat clarified that the term “member” referred to a country or an organisation, not to a person, and that the working assumption is that current Task Force members would continue to be members of the future Forum. One member asked using the term “international organisations” instead of “multilateral organisations”. The Secretariat commented that it would look into the terminology and propose a solution to accommodate the case of the European Union.
- One member indicated that it would be challenging for some members to “endorse” the vision of TOSSD as such, given that it includes IPGs, a concept that is not recognised by all countries.
- Several members stressed the importance of ensuring the financial stability of the Forum. The co-Chair suggested that the document should clearly address the consequences of non-payment. One member cautioned against the provisions for exclusion from the Forum outlined in the TORs, noting that these could be badly perceived in the context of Africa. One member proposed that the text describing the suspension of membership due to non-payment be made more complete (for example, non-payment could lead to reverting to an observer status, allowing for flexibility in times of financial hardships to incentivise continuous reporting).
- The Legal Department of the OECD (present in the discussion on item 1 on Day 1) explained that the purpose of the document was to clarify the “rules of the game” of the TOSSD governance entity.
- Throughout the document it should be clarified whether “contribution” means “participation” or “financial contribution”.
- In response to a question on the possible role of IAEG-SDGs, IATI and WP-STAT in TOSSD governance, the Secretariat clarified that linkages with other statistical or transparency frameworks were covered in the text on the plenary.
- The co-Chair indicated that the Task Force will need to re-discuss section 3 based on a new version.

Section 4. Governance arrangements

Section 4.a. International forum bodies

The Task Force agreed that the governance structure of the International Forum consists of: a plenary, a steering group, working groups and a self-standing secretariat.

Section 4.b. Chairing arrangements

- The Secretariat stated that it will draft the sections on the co-Chairs' main functions, their election and rotation for discussion at the next Task Force meeting. The Secretariat indicated that it will propose maintaining the system of two co-Chairs to lead both the plenary and the steering group.
- Two members confirmed that two co-Chairs would suffice as long as they come from different constituencies, which should be reflected in the document.
- Additionally, one of these members proposed that the co-Chairs' election should be staggered, at least at the beginning, to ensure stability, adequate institutional memory and continuation of previous work. For example, a co-Chair's mandate could be for two years and the two co-Chairs could be elected at different times.
- Another member suggested that paragraph 22 of the ToRs addresses the eligibility criteria for members to serve as co-Chairs and that the selection of co-Chairs be indeed elaborated in a future paragraph.

Section 4.c. Plenary

- **The Task Force agreed that the plenary should aim at participation at senior technical level.**
- Several members were of the view that the voting procedure should be simplified. Whenever consensus cannot be reached, it should be up to the co-Chairs to call a vote. One member stated that it favoured a consensus-based approach, while another member commented that the vote should be by majority.
- Three members suggested that the plenary should meet more frequently than once every two years (specifically during the first years of the new governance arrangement). One of them commented that the TOSSD methodology cannot be validated only every two years and suggested delegating this function to the Steering Group (or a working group like in IATI). The Secretariat explained that the proposed frequency of the plenary meetings is also related to the question of financing.
- One member requested that a paragraph be added to indicate that financial statements will be provided every year.
- The term "Programme of Work and Budget (PWB)" should be modified as this is a term that is used in the context of the OECD DAC.

Section 4.d. Steering group

- Two members supported a Steering Group of 20 members and one a group of less than 20 members.
- The selection of Steering Group members would need to be clarified and the process should be made simple.
- Several participants reiterated the importance of the Forum promoting transparency at all levels. The next version of the ToRs should provide further justification for the rationale for closed meetings and the criteria to determine the participants in such meetings. One observer recommended that discussions on the reporting instructions always be held in open sessions.

	<ul style="list-style-type: none"> • One member flagged that excluding observers from some meetings would exclude CSOs and the UN from an effective and meaningful participation. Another member supported the role of UNCTAD as an observer and yet another member highlighted the importance of CSOs always being invited. The Secretariat noted that the text related to UNCTAD and CSOs indeed needs to be further elaborated. • Participants generally agreed on the need to have working groups to assist the Steering Group. • One member advocated for two working groups: one on reporting issues and another on sustainability and pillar II issues. One member supported the idea as long as a multiplication of parallel working groups is avoided. One member expressed concerns that there may be too many layers of governance with a plenary, a steering group and working groups, and asked for more discussion. <p><i>Section 4.e. Secretariat</i></p> <ul style="list-style-type: none"> • The Secretariat explained that hosting the Forum at the OECD would require a decision by the OECD Council. Hosting meant that the Secretariat of the Forum would be based at the OECD and that the Secretariat staff would be subject to the rules and procedures of the OECD. • In the next version of the ToRs the role of the Head of the Secretariat needs to be clarified (reporting line), the role of the Secretariat as support to the co-Chairs should be mentioned and the role of the Secretariat in organising the plenary meetings should be made explicit. <p><i>Section 5. Financial provisions</i></p> <p>The Secretariat will include in the ToRs a section on financial provisions as soon as the financial arrangements are clarified, including in relation to the OECD DAC PWB.</p> <p>Task Force members will provide further comments and suggest amendments to the TORs in writing. The Secretariat will share a new version at the next meeting. The Secretariat will also develop a template letter for requesting membership in the Forum.</p> <p>3) <u>TOSSD budget and financing</u></p> <p>The Secretariat has estimated that operating the TOSSD framework requires EUR 2.2 million annually. Members requested a more detailed budget, and further discussion on the different ways to support TOSSD, given the diversity of the TOSSD membership.</p> <p>The Secretariat will provide a breakdown of the budget once the DAC has concluded its discussions on the PWB 2023-24. This PWB will fund a part of TOSSD, but additional voluntary contributions are required to maintain the TOSSD framework.</p>
<p>Item 2</p>	<p>Reporting issues emerging from the 2021 data collection on 2020 activities</p> <p>The Secretariat presented a paper on the main issues that arose from the 2021 data collection, including some proposals for further refining the TOSSD Reporting Instructions.</p> <p>While noting that it may be too late to apply new Reporting Instructions this year, members approved the proposals below, requesting some additional work on some of them:</p> <ul style="list-style-type: none"> • Free use of keywords based on a hybrid approach that clearly distinguishes between pre-determined and user-defined keywords. However, one member disagreed with paragraph 7 of the ‘guidance on the use of keywords’ and stated that there should be no limitation on the use of keywords. Members also requested the Secretariat to work on a pre-determined ‘gender’ keyword. • Adjustments proposed to the TOSSD classifications (new ‘global’ recipient code for Pillar II expenditures, new channel codes and names, new modalities for core contributions). Noting the utility of a global code designating the reach of the benefits rather

than the destination of flows, one member commented that such a distinction would be valid at the regional level as well. Some activities eligible to Pillar II are regional in scope (for example, the US has funded domestic research on regionally-specific diseases and food crop cultivars). The Task Force could consider adding in the TOSSD data format a new field that would indicate the reach of the benefits, in addition to the already existing field indicating the location, of the activity.

- **Presentation of officially-supported export credits** (both direct credits and guaranteed loans) **as non-concessional.**
- **Setting size limits to free-text fields**, and disseminating first 10 SDGs only.
- **Assigning regional activities entailing cross-border flows to pillar I by default.** However, one member noted that the Task Force has agreed on the delineation between the two pillars and any classification of activities by default should not change the agreed rules. .

Members welcomed the new tools to facilitate reporting (peer learning on Pillar II, reporting checklist, indicative list of multilateral organisations and references to the SDG Handbook). However, one member noted that these tools should not be presented as mandatory instructions to be strictly applied by reporters. One member mentioned that implementing these tools already for the reporting this year may be difficult.

Members did not agree with a few proposals, and raised the following issues:

- **Members did not agree with the use of commitment data as proxy for disbursements when the latter are temporarily not available.** They acknowledged the current issue of gaps in the disbursement data, but requested to continue encouraging and supporting reporters to fill these data gaps rather than altering the commitment/disbursement differentiation. The European Union noted that the European Investment Bank should be able to report on disbursements starting from 2022 data.
- **Regarding the introduction of a new modality for Research and Development, while members noted the usefulness of properly tracking R&D, they requested additional time for considering this option.** One member stated that R&D is a major component of its reporting and it needs additional time to consult internally. Another member noted the overlaps between the proposed new modality and (i) the research-related sector codes as well as (ii) existing modalities, for example ‘C01 – projects’.
- **Regarding the practical challenges in applying the general eligibility criteria for Pillar II**, in particular in areas not yet addressed in the detailed eligibility rules provided in Annex E of the Reporting Instructions:
 - One member expressed the view that there should be no ex-ante limitation on Pillar II reporting; the eligibility of activities not yet discussed/agreed by the Task Force should be determined by the reporter.
 - One member stressed that only expenses that clearly benefit developing countries should be included for the sake of coherence with TOSSD Pillar I.
 - An observer expressed the view that expanding Pillar II to all the suggested areas would lead to a meaningless aggregate metric, given the difficulty of determining the substantial benefits to developing countries. The previous Task Force discussion on biodiversity had demonstrated the difficulty to reach an agreement on a list of International Public Goods (IPGs) and questions on IPGs had been raised by developing countries in the context of the SDG indicator 17.3.1. On this basis, the observer also suggested that reporting on Pillar II in areas not yet discussed/agreed by the Task Force should take place for Task Force internal purposes only. Keeping a tight approach to Pillar II and a case-by case approach to the eligibility would ensure its credibility.
 - Regarding the application of the R&D eligibility rules, one member emphasised that these should not end up discouraging the reporting of innovative technologies that could be of great use to developing countries; maybe providers could be asked to provide additional supportive information on how these R&D activities have a strong link with developing countries. An observer noted that the inclusion of basic research in TOSSD did not meet the criterion of substantial benefit to developing

	<p>countries as indicated in the Reporting Instructions, and encouraged a cautious / conservative approach in reporting on R&D.</p> <p>Overall, the co-Chair concluded by indicating that:</p> <ul style="list-style-type: none"> • The agreed proposals will be integrated in the Reporting Instructions. • The Secretariat will develop a proposal on a pre-determined keyword on ‘gender’. • The Secretariat will update the proposal on the new modality on ‘Research and Development’, in consultation with members who raised questions. • The Secretariat will explore the creation of a new field in the TOSSD format for reporting on the reach of benefits of the activity, in addition to the current ‘recipient’ field indicating the location of the activity. • The Task Force will need to discuss in more detail Pillar II eligibility rules. Activities in areas not yet covered in Annex E of the Reporting Instructions can be reported if their eligibility (substantial benefits to developing countries) can be justified. The Secretariat will bring any difficult cases for discussion in the Task Force.
<p>Item 3.</p>	<p>Further development of the TOSSD recipients’ list</p> <p>The Task Force discussed the proposal made by Mexico to use multi-dimensional criteria for updating the TOSSD recipients’ list in cases where countries had reached a high-income status. The Secretariat recalled that the Task Force had discussed this issue previously and that it would be helpful if a decision could be made soon.</p> <p>Several Southern provider members of the Task Force found the proposal technically well-grounded and practical. They emphasised the importance of finding a solution to broaden the list of TOSSD recipients and suggested testing the proposal, if needed, to move things forward.</p> <p>Some other Task Force members expressed concerns over some of the criteria. In particular:</p> <ul style="list-style-type: none"> • One member feared that using the Gini index could incentivise more inequality (inequality could be considered as a systemic feature, consequence of poor governance). Another member questioned the appropriateness of the criterion reflecting the informality in the labour force. • One member suggested vulnerability to climate change as a potential criterion. • One member commented that a discussion on “country eligibility” for finance was always of a very political nature. It questioned the relevance of this term for TOSSD, which is a framework that captures a broad range of resources, including non-concessional resources. • Given that the 2030 Agenda has introduced a new paradigm that blurs the line between developed and developing countries, all countries could be TOSSD recipients. One member proposed considering all countries as recipients by default and introducing an “opt-out” mechanism. <p>The co-Chair summarised the discussion by acknowledging that the Task Force agreed to develop a broader list of TOSSD recipients but that further discussions on the method were needed. Recalling the Task Force discussion on the TOSSD health pilot and its conclusion that the scope of TOSSD should be focused on developing countries, he stressed that the recipients’ list would need to be broader than at present without covering all countries. He agreed that there is an urgent need to find a relatively simple solution (e.g. possibly opt-out).</p> <p>The Secretariat proposed organising a call with the members that had commented on the item and drafting a paper for the next Task Force meeting to move the discussion forward.</p>
<p>Item 4.</p>	<p>Review and validation of a revised version of the TOSSD Reporting Instructions</p> <p>The Secretariat proposed some modifications to the TOSSD Reporting Instructions based on the 2021 data collection process and following the approval of the SDG indicator 17.3.1.</p> <p>The main changes related to codes and keywords for reporting on South-South co-operation (SSC) in line with the SSC conceptual framework as defined in the indicator 17.3.1. One member suggested</p>

	<p>that some of these SSC-specific codes could also be applicable to support by traditional providers, while recognising that SSC and ODA are two different frameworks of co-operation. The Secretariat proposed the following footnote in Annex I: “<i>The Task Force will discuss in due course if these codes and keywords should be applicable to data reported by all TOSSD providers</i>”, which was accepted by the members.</p> <p>All of the proposed changes were accepted by members, and will apply for the 2022 data collection round. If reporters have already started compiling information based on the last version of the Reporting Instructions, they can contact the Secretariat for revisions on a case-by-case basis.</p> <p>The Secretariat will circulate the approved new version of the TOSSD Reporting Instructions, integrating therein also the elements agreed upon by the Task Force under Item 2.</p>
<p>Item 5.</p>	<p>Anonymisation of TOSSD data in specific crises</p> <p>Members welcomed the discussion on criteria that can guide the anonymisation of TOSSD data in specific crises. The Secretariat explained the actions taken regarding the TOSSD data on Afghanistan in mid-2021, based on paragraph 75 of the Reporting Instructions and taking into account the anonymisation of data in the CRS.</p> <p>Several members saw anonymisation of data as a challenge since the aim of TOSSD is to increase transparency of official support for sustainable development, by providing data in a manner that is as disaggregated as possible. The need to define the extent to which information on channels of delivery and other text fields in TOSSD can present security risks was broadly recognised. It was deemed equally important to determine in which circumstances this information might be removed from the TOSSD data visualisation tool.</p> <p>Some members briefly presented their national guidance and perspectives on data anonymisation. One member mentioned that it has a “minimum redaction policy”, according to which only names of implementing and partner organisations are removed, but the titles of projects as well as other project-level data are maintained. Another member commented that countries may have different perceptions of the level of risk related to the misuse of data and therefore different thresholds for anonymisation, so guidelines are necessary in TOSSD for consistency. Several members supported case-by-case decisions on anonymisation, also because these could convey wrong political messages in relation to transparency. Some members emphasised the need for taking decisions in a timely manner. One member recommended leaving the decision to each reporter.</p> <p>The Secretariat stressed that anonymising data too early in the process (e.g. aggregation by the reporter) might impact data quality assurance. In addition, it was clarified that removing information from the TOSSD data visualisation tool does not mean erasing it from the Secretariat’s internal databases.</p> <p>The Chair summarised the discussion by noting that guidelines on anonymisation would support transparency and reliability of TOSSD data. The Chair asked the Secretariat to prepare guidelines for the reporters on data anonymisation in specific crises, seeking balance between the pursuit of transparency inherent to TOSSD and the safety of implementing partners and beneficiaries.</p>
<p>Item 6.</p>	<p>Further guidance on sustainability</p> <p>Members welcomed the opportunity to further discuss how to implement the sustainability filter in TOSSD:</p> <ul style="list-style-type: none"> • One member highlighted that the concept of sustainability covers not only the environmental and social dimensions but also the economic dimension of development. The same member noted that it will be challenging to implement the “do not harm principle” because of the difficulty to verify if reported activities have negative effects on any of the 169 SDG targets,

also taking into account that these negative effects could occur years after the implementation of the project. The member also raised the issue that recipient countries may not have the capacity to assess the sustainability of support and may not even be willing to do so (declaring some of the incoming support as unsustainable could result in a reduction of support to their country). Furthermore, it added that countries without Environmental and Social Safeguards (ESS) in place could see their activities excluded from TOSSD. The member suggested taking into account the political and institutional aspects and implementing a phased approach.

- Another member indicated that the wording in the preamble on “complying with prevailing global and regional, economic and social standards” should not be considered an eligibility criterion in the same way as the ones included in section 2.2.1. The member also highlighted that changing the language in the Reporting Instructions on substantial and unmitigated negative impacts would raise questions as to how – and the extent to which – these impacts could be mitigated. The member welcomed the reporting of ESS in the metadata, but affirmed that this should not be a condition for data submission, rather an element for additional transparency. The member suggested having a casebook on data submitted from previous years. Another member welcomed the possibility of disclosing the ESS in the metadata, but stressed that there is a difference between complying with an ESS and a full alignment to the Paris Agreement. The same member stressed the importance of the climate dimension in TOSSD and suggested the possibility of signalling Paris-aligned activities in TOSSD.
- Another member suggested that recipients should only be able to verify the data ex-post, not to add reporting delays due to potential discussions between providers and recipients on the eligibility of activities. The member also added on this issue that a conversation between provider and recipient takes place before any project commitment, particularly for large projects, including on potential negative impacts to be mitigated. The member also stated that it would be better not to use a workflow approach but rather a question and answer approach, with the possibility of asking additional information on selected activities.
- Another member stressed the importance of the discussion on the eligibility of activities and particularly of those that have some negative effects on the SDGs. The member noted that in its case the TOSSD focal point collecting data from several different governmental agencies is not currently able to determine if there is an ESS in place for these agencies, or to assess the detrimental effects of the reported activities on other SDG targets as indicated in the Reporting Instructions. Therefore, expanding reporting on this item might not be technically feasible. The member noted that the discussion of whether activities have a net positive contribution to the SDGs, or a detrimental effect on the SDGs, should be handled by the provider and the recipient themselves and that, in case of disagreement, a conservative approach should be used, excluding the activities from TOSSD.
- One member questioned the inclusion of the concept of compensation of negative effects in the Reporting Instructions, affirming that the text should only include mitigation. The same member stressed that any language change in the Reporting Instructions should be carefully discussed by the members.
- The Secretariat thanked members and clarified that activities for which sustainability could be questioned represent only a small fraction of TOSSD activities. The Secretariat also added that – to ensure credibility of TOSSD – there should be a system in place to respond to possible sustainability concerns either raised by the public ex-post, or by the Secretariat itself during the data quality checks.
- **The co-Chair thanked members for the practical suggestions, asked the Secretariat to revise the diagram contained in the paper and prepare a new version taking into account points made during the discussion.** He stressed that in the majority of cases, provider and recipient have discussed and agreed on the sustainability of the projects being implemented. He also stressed that the Secretariat is entitled to ask questions on sustainability as a part of its data quality checks. The Task Force could collectively determine the eligibility of the difficult cases in terms of sustainability, thus gradually contributing to a casebook that clarifies and improves the TOSSD standard.

AOB and Wrap-up

	<p>The co-Chair recalled the main elements discussed during the meeting, also highlighted above. The next meeting of the Task Force is tentatively scheduled to take place in person in June/July 2022. Members also inquired about planned events to present the results of the second round of data collection. The side event at the Financing for Development Forum that took place in April was mentioned.</p>
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