ELEVENTH MEETING OF THE TOSSD TASK FORCE VIRTUAL MEETING, 6-9 OCTOBER 2020 MAIN CONCLUSIONS AND ACTION POINTS

This note presents the main conclusions and action points from the 11th meeting of the TOSSD Task Force (the TF) as recorded by the co-Chairs and the Secretariat. In brief:

- Item 1. TF members supported the analysis of the lessons learnt paper and agreed to further discuss recommendations at upcoming meetings. Some areas appeared of particular importance, including possible improvements of the delineation of pillar I and II and the benefit of developing countries in pillar II. In addition, members highlighted the need to encourage SSC providers to report and find innovative ways to build capacities of new reporters e.g. a buddy system could be established and regional webinars could be organised.
- Item 2. Co-Chairs **encouraged members to report their TOSSD data as soon as possible** so that they can be processed and published by the end of the year. TF members should also contact the Secretariat in case they have any concerns or issues preventing them from reporting.
- Item 3. There was an **overall agreement on flagging COVID-19 activities through a multiple-objective data field**, centrally managed by the Secretariat.
- Item 4. The TF agreed on organising coordination meetings of the members of the IAEG-SDGs working group that are also members of the TF to keep themselves abreast of developments and exchange views ahead of IAEG-SDG working group meetings.
- Item 5. Regarding its governance structure, the TF decided that it should remain with an informal set-up and a hybrid representation of experts and country representatives for now. The TF will again discuss the issue of governance at the latest by July 2022. Regarding a possible future name for the TF, co-Chairs invited members to send any additional suggestions to the Secretariat in the days after the TF meeting. On the issue of financing, the Secretariat will propose estimates by providers or type of providers at the next meeting.
- Item 6. **TF members will continue discussing the proposal from the Secretariat on assessing the TOSSD eligibility of fossil fuels investments** (one of the lessons learnt from the TOSSD data Survey). The Secretariat **will look at specific examples** from the first TOSSD data collection and the survey and will make proposals on whether these activities should be included in TOSSD or not.
- Item 7.a. There was overall support for the introduction of a category to gather expenditures for the integration of refugees, protected persons and migrants into the economy of the provider country and for setting a time limit of 5 years for the inclusion of such expenditures. The text for the modality was approved, with a few adjustments made by TF members. The text for Annex E of the Reporting Instructions was presented during the meeting and approved as well.
- Item 7.b.1. The Secretariat will assess whether the "cyber security" code should be turned into a "fight against cybercrimes" code and possibly propose a revision.
- Item 7.b.2. The text on the description of a new financial instrument for subsidies and similar transfers was approved with a reference to subsidies prohibited by the WTO not being reportable under TOSSD. The Secretariat will also consult UNCTAD on this issue.
- Item 7.b.3. Members **agreed on using a multiple-objective data field** to indicate if a project is supporting mitigation, adaptation or both. This field could also be used to cover other topics. Members **agreed to have definitions of adaptation and mitigation aligned with those of the UNFCCC** and asked the TF Secretariat to consult with the UNFCCC on some refinements to the text proposed to the TF.
- Item 8. There was a general agreement on a revised text of the Reporting Instructions on debt relief. Indonesia needed to confirm its approval within a week. The Secretariat will share more detailed explanatory notes in the coming months.
- Item 9. Members were invited to send comments to Indonesia on the TOSSD pilot report.
- Item 10. SESRIC and South Africa presented their portals on tracking COVID-19. The Secretariat updated the TF on the data visualisation tool, future plans to develop the TOSSD website, and a short list on existing communication materials, which will be circulated to the TF.
- Item 11. The TF agreed on a new version of its terms of reference (TORs).
- Item 12. Members **recalled the importance of physical meetings** and recognised the necessity to have a **combination of physical and virtual meetings** or even during physical meetings to have a hybrid situation where members can also connect from abroad.

Introduction and welcome
Mr. Ashwell Jenneker on behalf of Mr Risenga Maluleke, co-Chair of the TF and Mr. Laurent Sarazin, co-Chair of the TF, started the meeting by welcoming the new TOSSD TF Members Brazil (previously an observer) and Chile, and the new observers Germany and Romania. They also welcomed the other participants and thanked them for their attendance.
Critical questions emerging from the 2019 TOSSD Data Survey
 The Secretariat presented the findings of the lessons learnt paper on the 2019 TOSSD data Survey. TF members highlighted the following elements: Many TF members welcomed and thanked the Secretariat for the analysis. Many areas will need to be looked at in more depth, in particular: the delineation between pillar I and II in particular for regional interventions, the issue of benefits to TOSSD eligible countries in Pillar II, contributions to multilateral organisations, confidentiality concerns, and engagement with line ministries at country level to collect TOSSD data. Several members supported the gradual approach on pillar II given the necessary learning curve in the first years of reporting. One member recalled the IATI experience where the rapid expansion of reporters came at the detriment of data quality. Data quality goes hand in hand with the credibility of TOSSD as a measure. Focusing on collecting COVID-19 data in 2021 could be a good way to show utility and evidence of the data while remaining manageable. Brazil announced that IPEA has produced a technical report analysing similarities and differences between COBRADI and TOSSD methodologies: https://www.ipea.gov.br/portal/images/stories/PDFs/relatorio_institucional/201008_ri_toss d_web.pdf. Brazil will restructure its data collection to bring it closer to TOSSD. Brazil hopes to be able to report to TOSSD in 2021. One member welcomed the participation of SSC providers in the survey and called for inviting more of them to report, adopting a flexible approach. Another member also supported the idea of a buddy system for first time reporters, as was done for the Global Partnership for Effective Development Co-operation (GPEDC) monitoring survey. Regional webinars would also help to train new reporters. One member indicated the importance that all ODA reporters also support TOSSD politically and report to TOSSD data providers, especially SSC providers. He noted the importance to focus on both q
Update on 2020 data collection
 The Secretariat presented the status of TOSSD reporting, including the list of countries and institutions that had already sent TOSSD data, and those for which data was still pending. Overall, the response rate was encouraging, but still approximately half of the countries/organisations that were expected to report had not yet done so at the time of the meeting. If data are not received soon, this could become challenging for the Secretariat to reach the objective of processing and publishing all data by the end of the year. The Secretariat thanked TF members who had already reported on at least pillar I activities: Canada, Chile, Costa Rica, Nigeria, European Union, United States and Sweden (and Burkina Faso as a recipient). TF members appreciated the support received by the Secretariat for their reporting and shared their experience with compiling and reporting TOSSD data. Some of the more common challenges identified were: The identification of additional areas to report on pillar II. In that regard, one member mentioned that they had reached out to their representatives in OECD working groups to be able to identify additional reporting areas and that they are now using the same approach with other international organisations. This was found very useful to identify areas that could be reported as well as the right contacts to obtain data.

	 The delineation between climate change mitigation and adaptation in the provider country/institution. This distinction is important because climate change mitigation is TOSSD eligible while adaptation is not. One member presented its TOSSD reporting in detail, sharing insights on the SDG attribution of activities (e.g. climate assigned to SDG 9, not 13) and indicating that the pillar II expenditures could be distributed by international public good. Some TF members which had not yet reported on TOSSD (or had only reported pillar I activities at the time of the meeting) shared their progress and the date when they expected to send TOSSD data. The co-Chair from the EU concluded the session by noting that the first TOSSD data collection was encouraging so far, but also challenging. He urged members that had not yet reported TOSSD data to do so as soon as possible, so that data can be processed and published by the end of the year.
Item 3.	Tracking COVID-19 response through TOSSD
	The Secretariat presented a note on tracking COVID-19 response through TOSSD, highlighting the relevance of the framework on this topic and recalling the FAQ on key eligibility criteria previously published on the TOSSD website. The Secretariat presented methods for tracking COVID-19 related expenses in the TOSSD framework, including a special survey to be circulated in early 2021, and the addition of a new field to flag COVID-19 related expenses in the regular data collection, with various implementation options.
	 Members commented on the various options presented by the Secretariat: Several members expressed support for the organisation of a special survey to track COVID-19-related expenses in TOSSD. Some members expressed preference for having the survey in early 2021, while others expressed a preference for doing it later in the year. The US highlighted the particular importance of pillar II in this exercise. Several members expressed support for adding a multiple-objective data field that could track simultaneously different policy objectives, but one member expressed a preference for having a single-purpose field to report COVID-19. Several members expressed support for tracking COVID-19 and other topics with centrally managed keywords. Additionally, the EU also stressed that the system in use in TOSSD should be compatible with the systems used to report in other formats (such as OECD-DAC) to simplify reporting procedures.
	There was an overall agreement on flagging COVID-19 activities through a multiple-objective
T.	data field, centrally managed by the Secretariat.
Item 4.	TOSSD Update on the IAEG-SDGs working group The Secretariat presented an update on progress on the IAEG-SDGs working group (WG) on the measurement of development support, including the latest information from the discussions held with the UNSD Secretariat.
	• Several members were disappointed with the dynamics of the group and its progress on substance, including by the fact that the group decided to start from scratch rather than using the TOSSD proposal and improve it. This is inter alia due to the focus of the group (i.e. what the indicator 17.3.1 is about, which is a different starting point than TOSSD) and the composition of the group (not all are development finance specialists).
	 A couple of members indicated the challenge with IPGs and possibly South-South flows, where the WG may object to including these components because of the lack of agreed methodology. One member indicated that there was good interaction between the working group and the TF through members and the Secretariat.

	 Members called for coordination meetings ahead of the WG to update each other and keep each other abreast of how the WG is progressing. One participant called for members of the WG to ask the UNSD to keep the process transparent (for example by granting access to those who want, beyond WG members, to the wiki pages). Members welcomed the TOSSD presentation at the upcoming meeting of 15 October. Members asked the Secretariat to include concrete examples in the presentation of areas where TOSSD adds value.
	In his summary, the co-Chair from the EU expressed regret that the WG had not yet made the leap towards the key dimension of sustainability contained in the 2030 agenda and called for coordination among TF members ahead of WG meetings.
Item 5.	TOSSD strategy paper including specific discussion on governance and financing
	The co-Chair from the EU started by responding to concerns by CSOs on the areas not related to the governance and financing sections of the strategy paper. CSOs recommended to tone down some of the language that may generate strong reactions such as the expression "breaking the mould" to avoid giving the impression that TOSSD will undermine previous commitments on ODA.
	On the overall governance structure of TOSSD:
	• The co-Chair from the EU then recalled that, on governance, the group is reaching a limit for an effective functioning. For the Secretariat to be able to support TOSSD in an efficient manner, there is a need for setting up a broader, more structured forum and decisions to set up this new structure for 2022 need to be taken now. The Secretariat explained that the OECD is willing to continue hosting the Secretariat but faces difficulties now to explain what the group is about without a proper institutional identity. The Secretariat will propose concrete institutional arrangements for next year.
	• The large majority of members indicated that they were in favour of keeping the TF as a technical body, focused on TOSSD and without expanding its work to broader financing for development issues. They however agreed that the membership should continue to expand, particularly with more SSC providers and developing countries. They insisted on the fact that the TF should not be perceived as a competitor to a future UN body or to the Financing for Development Forum.
	• CSOs very much supported a multi-stakeholder entity, including with multilateral institutions, CSOs, etc.
	On the name for an expanded TF:
	• Several members proposed names. These included: International Expert Group on Sustainable Development Finance; International forum for SDG financing; Global Partnership on Sustainable Development Finance; International Forum on Measuring Support for Sustainable Development.
	• Some members insisted on keeping a focus on TOSSD in the name.
	<u>On the issue of the representation within the TF:</u> there were diverse views on the type of representation (expert, country representatives or both). Overall, TF members supported a hybrid approach, leaving it to the countries to appoint experts or country representatives.
	<u>On the functioning of the TF:</u> one member indicated that consensus does not always work to reach objectives and that if the group wishes to continue delivering, a majority approach could be set up (e.g. 75%). Several members insisted on a consensus-based system, which should not be taken as requiring unanimity.
	 On financing matters: Several members indicated that, administratively, there will be a need to exercise flexibility to find workable solutions, as formal "assessed contributions" would be difficult for some members to provide (e.g. DAC members could provide financing to the TF by earmarking funds in the OECD Programme of Work and Budget 2021-22). One member indicated that

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	 the fee structure may not work well for them, but the TF could be supported through multi- year contributions. One member indicated that staff, IT and communications items should be prioritised. Some savings could be made by organising meetings virtually. Based on the IATI experience, the member recommended to tie the financing to a full voting right and to present the budget in a partitioned manner between core and additional functions. The TF asked the Secretariat to prepare estimates by provider or types of providers for the next meeting. Conclusions: Regarding the governance structure of the TF, the Co-Chair from the EU concluded that the TF should remain with an informal set-up and a hybrid representation of experts and country representatives until 2022. The TF should further discuss the issue of how decisions should be made in the future expanded TF (by consensus or a majority of votes).
	• Regarding a possible future name for the TF, the Chair invited members to send any additional suggestions to the Secretariat in the coming days after the TF meeting.
	• On the issue of financing, the Secretariat will propose estimates by providers or type of providers at the next meeting.
	• Taking these elements into account, the co-Chairs would proceed with the finalisation
	of the TOSSD strategy paper.
Item 6.	Operationalising sustainability in TOSSD
	 The Secretariat presented the issues paper on operationalising sustainability in TOSSD. TF members were invited to discuss various options, starting with the treatment of energy sector activities and their possible detrimental effect on climate change. These options included the maintenance of a case by case approach, the establishment of a grey list of potentially unsustainable activities, and the eventual inclusion of these "grey" activities in the TOSSD totals. TF members had different views on the topic: Most members were in favour of maintaining a case by case approach. Several members were in favour of creating a grey list of potentially unsustainable activities, distinguishing between greenfield and brownfield investments, in particular excluding greenfield fossil fuels from TOSSD. Some members pointed to the necessity of assessing life-cycle emissions of the activities and comparing this assessment to a baseline or a threshold in order to adequately assess the climate sustainability of a given activity. Some members highlighted that the creation of specific rules to assess sustainability for one specific SDG is difficult, noting the interdependencies, co-benefits and trade-offs across SDGs. Some members suggested to take more explicitly into account existing methodologies to assess sustainability, such as the MDBs' approach or the EU taxonomy. One member highlighted the necessity to assess sustainability taking into account the specific context of each recipient country.
	The Secretariat took note of the comments received and highlighted that most members stressed the complexity of sustainability assessments and the necessity of a case by case approach, eventually supplemented by other criteria or guidelines to facilitate eligibility decisions. TF members will continue discussing the proposal from the Secretariat on assessing the TOSSD eligibility of fossil fuels investments (one of the lessons learnt from the TOSSD data Survey). The Secretariat will present at the next meeting of the TF examples of activities submitted during the first data collection, which could be used as a starting point to develop common approaches.
Item 7.	Pending issues on TOSSD classifications
	The Secretariat made presentations on two issues papers. Discussions are summarised below.

Item 7.a: Creation of a new modality to capture support for the integration of <u>refugees/protected persons/migrants in the provider country</u>

The Secretariat presented its proposal to include a new modality in TOSSD to capture support for the integration of refugees and migrants in the provider country. Reactions from members and observers were as follows:

- One member mentioned the difficulty of distinguishing expenditures for refugees and asylum seekers. The Secretariat clarified that expenditures for the temporary sustenance of both asylum seekers and refugees are included in the existing categories I01 and I02.
- Four members specifically supported the proposal and there was no objection. One member proposed to put a time limit for expenditures to be eligible, for example the date when the refugee has the same rights and obligations of residents or nationals of the provider country. The Secretariat clarified that setting this limit would leave out a lot of integration programmes, including complementary pathways, which typically take place once the migrant or refugee has a residence permit. Having the same rights and obligations is very different from having the same opportunities (if the refugee/migrant does not have the right skills and does not speak the language(s) of the host country, he/she will need support to integrate the labour market). An observer also supported the establishment of a time limit. It rather proposed setting an objective time limit.
- One member asked whether contributions to international organisations working on the support or integration of refugees and migrants could be counted. The Secretariat clarified that this is already the case in TOSSD and that bilateral providers are encouraged to include such contributions (noting that, if this institution reports in TOSSD, then inflows to that institution will be removed from bilateral providers' reporting to avoid the double counting of flows).
- One member asked whether providing access of refugees and migrants to social protection schemes to support their economic integration in the provider country would be included. The Secretariat clarified that it was indeed the case and had included it in the examples to describe the new modality.
- One observer agreed that expenditures on integration can be linked to the SDGs and therefore be reported in TOSSD but expressed concerns that the introduction of this modality leads to an expansion of the scope of domestic expenditures in TOSSD.

There was overall support for the introduction of a new modality to capture support for the integration of refugees/protected persons/migrants in the provider country, as it offers a way to incentivise more durable solutions to refugees and migrants than only recording temporary sustenance. The proposal for the definition of the modality was approved with a few adjustments based on member's comments. The text for annex E of the Reporting Instructions, as presented during the meeting, was also approved. The recording of expenditures will only be allowed for a period of 5 years of stay of the refugee/migrant.

Item 7.b: Pending issues on TOSSD classifications

This item comprises three sub-items as follows.

7.b.1. TOSSD sector classification: cyber security

In follow-up to discussions at the TF meeting in Pretoria, the Secretariat proposed a revised definition for "cyber security", a new sector introduced in the TOSSD sector classification in February 2020. The adjustments consisted in i) making the definition less specifically focused on "computers" but rather generalising it to the "cyber domain" as in the definition used by the EU and ii) aligning its scope with the categories of offences described by UNODC.

Several participants supported the proposed revised definition but highlighted that it was not entirely consistent with the activities reportable as ODA and that reporting challenges would be faced due to confidentiality issues. One participant signalled that the title of the sector "cyber security" was no longer aligned with its proposed coverage, which was more broadly related to the fight against cybercrimes and related various types of offences.

The Secretariat will assess whether the "cyber security" code should be turned into a "fight against cybercrimes" code and possibly propose a revision.

7.b.2 Financial instruments for TOSSD pillar II

The Secretariat presented a proposal for a revised description of subsidies and similar transfers as a new financial instrument in TOSSD, based on the discussions held during the previous TF meeting. Several members reacted as follows:

- The co-Chair requested a clarification on by whom and how the assessment would be made on whether a subsidy can create distortions since all subsidies can potentially create trade distortions.
- One member suggested that more analysis is needed in this regard, including on the implications of the text proposed.
- One member suggested using references to WTO in relation to trade distortion practices.
- One observer suggested making reference to other international organisations specialised in trade and not only WTO e.g. UNCTAD.

The Secretariat clarified that the proposal did not refer to eligibility criteria but rather to a new financial instrument to increase granularity on data reported in this area, for which general TOSSD eligibility criteria still apply. **The Secretariat revised the text based on members' comments and the text on the new financial instrument was approved** with a reference to subsidies prohibited by the WTO not being reportable under TOSSD. The Secretariat **will also consult UNCTAD on this issue.**

7.b.3 Tracking climate mitigation and adaptation activities

The Secretariat presented some options for implementing climate change tracking in TOSSD. These options included:

- The adoption of a definition of climate change adaptation and mitigation, based on the definitions used in the UNFCCC Biennial Reports.
- The inclusion of the climate change information in the "multiple-objective" data field.
- A mapping to support reporters that use either the Rio marker methodology or the MDB climate components to report their data in TOSSD.

Members commented as follows:

- One member proposed edits to the definition of climate change adaptation, to more closely resemble the wording contained in the Paris Agreement and advised to hold further consultations with the UNFCCC to ensure broad compatibility of the definitions and data.
- Another member stressed the importance of being aligned with UNFCCC and supported the Secretariat's proposal of using keywords to tag activities for climate change.
- One member also proposed some edits to the climate change definition.
- One member expressed a preference for a separate field for climate change, rather than a multiple-objective data field but acknowledged the wide consensus on the option presented by the Secretariat.
- Another member expressed support for a multiple-objective data field.

Members agreed on the principle of using a multiple-objective data field to indicate if a project is supporting mitigation, adaptation or both. This field could also be used to cover other topics. Members agreed to have definitions of adaptation and mitigation aligned with those of the UNFCCC and asked the TF Secretariat to consult with the UNFCCC on some refinements to the text proposed to the TF.

Item 8.Refining the TOSSD Reporting Instructions on debt reliefThe Secretariat introduced new proposed text for the Reporting Instructions on the treatment of debt
relief operations in TOSSD. The new proposal built on earlier TF discussions and the results of the
consultation carried out with partner countries at the end of September 2020, to which four countries

	participated: Bangladesh, Brazil, Burkina Faso and Colombia. The approach proposed meant to suggest a reasonable alternative to the options already discussed in Washington and Pretoria:
	 i. Include the interest cancelled/rescheduled in the TOSSD gross and net measures but exclude the principal, to avoid double-counting with the original loan, and ii. Keep track of the total volume of debt operations in the TOSSD framework, and publish these amounts (principal plus interest cancelled/rescheduled) for reference and transparency purposes, as a memorandum item in TOSSD.
	Participants generally welcomed the new proposal. The discussion included the main points below:
	• Some members underlined that the approach suggested by the Secretariat would increase transparency on debt relief operations while avoiding double-counting in the TOSSD system.
	 Some members suggested to slightly adjust the proposed text in order to leave the definition of debt relief operations reportable in TOSSD more open (to cover possible late interest or penalties and/or any other forms of debt operations). The Secretariat also clarified that debt relief of private sector instruments (PSI) would be treated the same way in TOSSD as debt owed by the official sector (the nature – public or private – of the borrower did not matter). Cancellation/rescheduling of claims owned by the private sector (private claims) could also be reported in TOSSD, as long as the ownership of the claims would be transferred to the official sector as happens e.g. in the case of export credits. Some participants also requested that the new text proposed specified that the amount of principal cancelled/rescheduled would be automatically offset to avoid double-counting only if already recorded in TOSSD.
	Taking into account comments received at the meeting, the Secretariat suggested a couple of amendments to the proposed text. The text proposed on screen by the Secretariat was
	approved, with the addition of the word "recorded". Indonesia needed to confirm its approval within a week. The Secretariat would share more detailed explanatory notes in the coming months, covering the specificities of debt relief reporting including on late interests and private sector.
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	 The Secretariat presented the updated data visualisation tool, which takes into account the comments received at the meeting in Pretoria and in writing. The data visualisation tool presents the data collected during the survey, and it will be used to disseminate the first data collection as it will become available at the end of the year. It is accessible directly at the address <u>www.tossd.online</u> or through the main tossd.org website Presentation of existing communication materials. The Secretariat presented the communication material prepared in 2020 to showcase the work to a wider public in a more accessible way. This included a series of infographics in multiple languages to showcase TOSSD, the data survey and the pilot studies as well as three videos prepared with footage from the Pretoria meeting and live animations. All material is available on <u>www.tossd.org</u>.
Item 12.	Terms of Reference and governance of the International TOSSD Task Force
	The TF reviewed and agreed on a new version of its terms of reference until July 2022. These TORs will be posted on the TF web page soon after the meeting.
Item 13.	Logistical implications of COVID-19 for TOSSD Task Force meetings
	Members expressed that they would very much value the organisation of physical meetings as soon as the pandemic allows for it. They deemed that physical meetings overall allow for better discussions and interaction. However, members also recognised the many advantages of virtual meetings including positive impacts on the environment or time management.
	Going forward, they called for a combination of physical and virtual meetings, and during physical meetings to have a hybrid situation where members can either be present physically or connect from abroad.
Item 14.	Wrap-up and next steps
	The co-Chairs thanked the participants and the Secretariat for their hard work. The co-Chair from the EU also thanked Mr. Ashwell Jenneker from South Africa for replacing Mr. Maluleke as a co-Chair for the meeting. Co-Chairs recalled the main elements agreed during the meeting, also highlighted above. The next meeting of the TF is scheduled to take place in early 2021.