TWENTIETH MEETING OF THE INTERNATIONAL TOSSD TASK FORCE
DAKAR, SENEGAL, 7-9 MARCH, 2023
MAIN CONCLUSIONS AND ACTION POINTS

This note presents the main conclusions and action points from the 20th meeting of the TOSSD Task Force (the TF) as recorded by the co-Chairs and the Secretariat. In brief:

- **Item 1.** The Secretariat will continue collaborating with UNCTAD during its pilot testing of the conceptual framework of SSC. It will follow up with UNCTAD and UNSD regarding TOSSD reporters that are SSC providers and wish that their TOSSD data be submitted to UNSD for indicator 17.3.1. The Secretariat will collect and publish the Environmental and Social Safeguards (ESS) as part of the TOSSD metadata. To facilitate the assignment of the pillar in the areas left with ambiguities in the coming data collection round, the Secretariat will use a mix of its proposed options. It will compile a list of typical pillar II contributions. It will also manually and thoroughly review the largest activities, to verify that they are correctly assigned to pillar I or pillar II. The Secretariat will integrate the new "Research & Development" modality in the framework. The Secretariat will review the application of the recipient codes "998-Developing countries" and "999-Global" and propose reclassifications to reporters if relevant.

- **Item 2.** The Secretariat will circulate the potential areas to be covered in the financial provisions section of the TORs of the future Forum. The Secretariat will post a new version of the TORs on the TOSSD website, extending the work of the Task Force to July 2024 or until the establishment of the international forum on TOSSD with a Secretariat to be hosted by the OECD (currently planned for January 2024), whichever comes first. Due to time constraints, the Task Force could not confirm when a contribution to the Forum gives right to a seat in the Steering Group. The Secretariat will cover this aspect in the financial provisions of the TORs of the Forum, for confirmation by the Task Force at a subsequent meeting.

- **Item 3.** The Secretariat will organise knowledge-sharing sessions on AI among members and investigate the possibility of using the tool for other TOSSD fields beyond the SDG focus field.

- **Item 4.** In the absence of specific action points agreed upon during the session, the Secretariat will come back with a refined proposal for potential reporting by Institutional Investors in TOSSD.

- **Item 5.** The Task Force encouraged the Secretariat to continue developing capacity building activities and materials (e.g., seminars, knowledge management tools, YouTube videos) to enhance TOSSD reporters' capacities.

- **Item 6.**
  Research and Development:
  - Provide the possibility to apply criterion a) at the level of broader research programmes rather than at project-level while leaving the possibility for reporters and the Secretariat to exclude individual projects that would not be applicable to developing countries if easily identifiable. The Secretariat will propose a list of research areas to which criterion a) could be applied at broader level.
  - The Secretariat will investigate the possibility to provide reporting guidance for the upcoming data collection, noting that members do not necessarily agree on the type of R&D that should be reported.
  - The Secretariat will emphasise to reporters the importance of informing the channel of delivery of R&D funding reported in TOSSD pillar II, which will provide information on the legal status of the recipient research organisation.
  - The Secretariat will explore the possibility to use artificial intelligence to identify non-eligible projects.

  Biodiversity
  - The co-Chair concluded the discussion on biodiversity by noting that the Task Force had not found consensus between options 1 and 2, and some members did not prefer any of the two options.
  - Considering this lack of consensus, the co-Chair added that, i) activities pursuing local benefits in the provider country are excluded (based on paragraph 71 of the May 2022 version of the Reporting Instructions: "The first criterion is meant to exclude public investments that exclusively or overwhelmingly benefit provider countries' own populations", and that, ii)

global activities should be included because IPGs benefit everybody, including populations of recipient countries. He asked the Secretariat to consult with the CBD Secretariat and the technical expert group on financial reporting to see if TOSSD pillar II data could usefully inform the Kunming-Montreal Global Biodiversity Framework.

Pillar II

- o Regarding pillar II more generally, the co-Chair concluded that maintaining the "status quo" was not an option. There was consensus within the Task Force around option A (i.e., more clearly delineating between regional and global resources "to promote sustainable development in developing countries" and resources "to support International Public Goods") but more time is needed to refine the solution. The Task Force would need to discuss:
    - How the delineation should be made (two sub pillars or two pillars).
    - What would be the content of the "third" pillar – filling data gaps (option A2) or comprehensive reporting on international public goods.
    - Whether this option would not result in a "middle" pillar that would be too small.
- o Many members indicated that IPGs were an essential part of TOSSD and should be in, one way or another, while many others were not so interested and fear that the IPG expenditures would dwarf those with direct support to developing countries. France will draft a non-paper to develop additional ideas on this matter.

- **Item 7.**
    - o Members agreed with the proposal of having a keyword on gender. The Secretariat will carry out a case study on coherence between SDG 5 reporting, purpose codes and the CRS gender equality policy marker.
    - o The Task Force agreed on specific text to integrate the #GENDER keyword in the Reporting Instructions.
    - o The Secretariat will update the reporting templates and the explanatory notes with the #GENDER keyword for the 2023 reporting of 2022 data.
    - o The Secretariat will integrate the three keywords for refugee and IDP situations in recipient countries in the Reporting Instructions, that will be applicable to 2023 reporting of 2022 data.
    - o The Secretariat will integrate the keywords for "transnational benefits" and "pandemic preparedness and response" in the Reporting Instructions. The implementation of these keywords will be reviewed after two data collection exercises, after which the Task Force will decide whether they should be kept or discontinued.

- **Item 8.** The Secretariat will include the recommended groups of stakeholders in future TOSSD communication products and events. For the coming months, the Secretariat will work towards achieving the four main outcomes: a) Increased inclusion of TOSSD data in VNRs; b) Increased use of TOSSD.online by TOSSD recipient countries; c) Increased number of reporters to TOSSD; and d) Improved awareness about the future governance arrangement of TOSSD and the rationale for its creation.

- **Item 9.** In April, the Secretariat will reach out to TOSSD reporters to ask if they wish to make their data available from a provider perspective. It will then publish individual excel files on the TOSSD website (one file per provider).

- **Item 10.** The Task Force reviewed the Reporting Instructions circulated ahead of the meeting that included all adjustments agreed in the 17th TOSSD Task Force meeting. The Task Force agreed on further changes in chapter 4 ('Reporting format and detailed instructions') and in Annexes B, E and I of the Reporting Instructions.

	Introduction and welcome
	The Director General of the Senegal's National Agency of Statistics and Demography (ANSD), Mr Aboubacar Sédikh BEYE, opened the meeting and welcomed participants. The co-Chairs, the Secretariat, as well as members and observers of the Task Force, thanked Senegal and the ANSD for their hospitality and availability to host this Task Force meeting.
Item 1.	**Item 1. Reporting issues emerging from the 2022 data collection on 2021 activities**
	The Secretariat presented both the progress made and the reporting issues faced during the 2022 data collection round on 2021 activities. It notably highlighted the continued expansion of the data collection in terms of number of reporters and number of activities. For 2021 data, TOSSD provides information from 105 respondents, of which 45 countries and 60 multilateral organisations. The data were published in January 2023, which represents a major improvement in timeliness from last year. The Secretariat has also been working to improve the online visualisation tool, which now allows to switch between current and constant prices, with deflators calculated for all TOSSD providers. Discussions on this item took place on the first and second day of the meeting and focused on the topics below.
	Submission for SDG indicator 17.3.1
	One of the recent achievements for TOSSD is its recognition as an official data source for the SDG indicator 17.3.1. The Secretariat had submitted to the UN Statistical Division (UNSD) the related data and a storyline illustrating key figures in early March 2023. The Task Force discussed the respective roles of the co-custodian agencies for the indicator, i.e., UNCTAD and the OECD, regarding data from South-South co-operation (SSC) providers.
	• **The Secretariat explained that, when the SDG indicator 17.3.1 had been adopted in 2022, the UN Statistical Commission had agreed that UNCTAD would be responsible for global reporting from SSC providers.** While UNCTAD is not yet in a position to submit data for the indicator (the pilot testing of the agreed conceptual framework on SSC is expected to start in 2023), the OECD had been requested by UNSD to exclude from its submission the TOSSD data from SSC providers: Azerbaijan, Brazil, Chile, Costa Rica, Indonesia, Kazakhstan, Kuwait, Mexico, Nigeria, Peru, Qatar, Saudi Arabia, Thailand, Türkiye and United Arab Emirates.
	• **UNCTAD gave an update of their work to implement the conceptual framework for SSC.** They had launched a survey among potential SSC providers and will work towards establishing a global data reporting mechanism for them. This process will however take time, involving dialogue among a heterogenous group of countries (some will need capacity building for setting up a reporting system, some can already report). UNCTAD is preparing a reporting capacity building process that will last three years, but it expects receiving data from some countries already next year.
	• **The co-Chair of the EU expressed his surprise that TOSSD data had not been used for reporting the data from SSC providers to UNSD. He was also concerned of the potential impact of this situation on TOSSD more broadly, given that the reporting by SSC providers was one of its major added values.** Another Task Force member, while acknowledging the lead role UNCTAD had for submitting the data from SSC providers, made the point that pending availability of data on their side and at least as a temporary measure, SSC providers willing and able to do so should be allowed to report their TOSSD data to UNSD.
	• **The Secretariat flagged the political aspects of the agreed division of labour between OECD and UNCTAD. It was doing its utmost to promote the use of TOSSD data in this context and was closely co-operating with UNCTAD, pursuing the idea earlier discussed among the two co-custodian agencies to possibly channel TOSSD data for SSC providers through UNCTAD.** The Secretariat recalled that, in any case, the added value of TOSSD went much beyond being a source of data for indicator 17.3.1. TOSSD

provides more detailed information (activity level) for a broader array of resources (the scope of the indicator is smaller than TOSSD, as it only includes pillar I data and has specific exclusions, such as non-grant instruments other than loans).

- **Task Force members that are SSC providers and that already report to TOSSD confirmed that their governments agreed to the Secretariat sharing their TOSSD data with the UN for the indicator 17.3.1**. They saw TOSSD and the conceptual framework as complementary, with TOSSD covering the monetised component of SSC in greater detail and UNCTAD's framework including both the monetised and non-monetised components of SSC. In their view, it was fundamental to ensure co-operation between TOSSD and UNCTAD for the sake of consistency of the monetised component of SSC, to keep using the same method and avoid the two systems yielding divergent results. They underlined the variety of SSC providers with some in a position to report to both the OECD and UNCTAD while others would wish, for political reasons, to wait for the establishment of UNCTAD's platform to start reporting. To reinforce the legitimacy of TOSSD in the Global South, anchorage in the UN would be preferable in the longer term.

Reporting issues

Validation of TOSSD data by recipients

- One Task Force member asked about the mechanisms in place to ensure harmonisation of data and their validation by national stakeholders. The Secretariat explained that it conducted in-depth quality controls to ensure data harmonisation and compliance with the Reporting Instructions. The Secretariat highlighted the agreement by the Task Force at its 18th meeting of a mechanism to allow recipient countries to review their TOSSD data. The Secretariat will work on testing this mechanism with TOSSD recipients.

Environmental and Social Safeguards (ESS)

The Secretariat asked if TOSSD reporters were ready to share their ESS or other sustainability standards and publish them as part of the TOSSD metadata, as provided for in the Reporting Instructions. A discussion ensued as follows:

- **Three Task Force members confirmed they could provide an overview of their ESS at an institutional/aggregate level, e.g., in the form of a general statement.** One member asked for clarification on the format of the metadata file and one recommended not publishing this type of information. Sharing information on the application of standards such as the ESS at the activity level would be more challenging as the activities' original design might have been corrected to comply with the standards. Task Force members also felt that detailed ESS verification at activity level was not part of the Secretariat's functions.
- **To respond to the CSO Observer's concern about the information being provided at an aggregate level only, the Secretariat clarified that the Reporting Instructions addressed sustainability aspects at both an aggregate and activity level**:
  - At the institutional/aggregate level, collecting and publishing the ESS as part of the metadata would allow data users to learn about which sustainability standards providers apply in their systems. It is critical for the sake of the credibility of TOSSD to enforce the decision by the Task Force to collect and publish this information.
  - At the activity level, the Reporting Instructions instruct reporters to ensure that each activity fulfils the TOSSD eligibility criterion for sustainability and that it is assigned an SDG target. During the data verification process, the Secretariat checks the compliance of individual activities with the Reporting Instructions (e.g., for activities in specific sectors), but it does not have the capacity/role to check compliance with the providers' own safeguards (assumed to be complied with, as for other standards).
- The Secretariat explained that the TOSSD metadata, in addition to the ESS, could include the specificities of each provider's reporting such as the fact that some only report commitments while others only report disbursements, etc. One Task Force member

suggested recording, in the metadata page and for the sake of transparency, the substantial issues that the Secretariat or recipient countries may have identified on individual activities.

Delineation of pillar I/pillar II

The Secretariat alerted the Task Force about some ambiguities in the assignment of the pillar which could affect the consistency and comparability of TOSSD data. In the last data collection round, it had undertaken a case-by-case analysis, which was time-consuming. Given that the pillar is a mandatory item in TOSSD reporting, three options were proposed to make the pillar assignment more systematic and consistent: 1/ assign pillars by default for more modalities than is currently the case; 2/ compile a list of typical pillar II contributions; 3/ study the relationship between the pillar and other TOSSD fields, including through artificial intelligence.

- Several Task Force members described their internal practices for assigning the pillar and confirmed they had had to manually review the individual activities under certain modalities, which was indeed time-consuming and not straightforward.
- Regarding the preferred option, the co-Chair commented that it was important to consider the amount of work involved for the Secretariat and its resource constraints. As the areas left with ambiguity involved a limited proportion of TOSSD, option 1 could be favoured, as it was the most straightforward to implement. One member noted that the Secretariat's three options were not necessarily mutually exclusive and that it could be best to combine them; it would also appreciate more guidance on the types of activities falling under each pillar. In this regard, another member suggested compiling a list of typical contributions falling under each pillar, which could be used as a best practice guideline. It also noted that the methodological aspects of the delineation between pillar I and pillar II would not easily be solved and would need to remain on the Task Force's agenda for a few years.
- The Secretariat noted that, ideally, reporters would implement the pillar in their systems and make the effort to review difficult cases one by one. In terms of workload on its side, the Secretariat confirmed that option 1 was indeed the most straightforward to implement. However, it was not ideal as it would lead to potentially misclassifying some of the activities. In parallel, it would be useful to develop the list suggested under option 2, possibly based on channel codes.

Classifications

Members that are also SSC providers had different views on the potential adjustments to the provider agency field. One member mentioned that it would be appropriate for SSC providers to report as provider agency both the lead technical agency and the lead financial agency, since both are part of the overall effort a country makes to provide SSC. However, another member said that it reports the technical lead agency as the provider agency for TOSSD. The Secretariat added that the issues related to the provider agency field can be discussed with recipient countries, which are the ultimate data users and therefore, the ones that will need more clarity about the institutions they need to liaise with in provider countries.

Members welcomed the suggestion to reclassify certain activities from '998-developing countries' to "999-Global" based on a review and proposal made by the Secretariat. Members supported the creation of the new modality for "Research and Development". One SSC provider member stated that it would be preferable to use common modalities for all providers, instead of having specific SSC modalities.

Action points

- The Secretariat will continue collaborating with UNCTAD during its pilot testing of the conceptual framework of SSC. It will follow up with UNCTAD and UNSD regarding TOSSD reporters that are SSC providers and wish that their TOSSD data be submitted to UNSD for indicator 17.3.1.
- The Secretariat will collect and publish the Environmental and Social Safeguards (ESS) as part of the TOSSD metadata.
- To facilitate the assignment of the pillar in the areas left with ambiguities in the coming data collection round, the Secretariat will use a mix of its proposed options. It will compile a list

	of typical pillar II contributions. It will also manually and thoroughly review the largest activities, to verify that they are correctly assigned to pillar I or pillar II. • The Secretariat will integrate the new "Research & Development" modality in the framework. • The Secretariat will review the application of the recipient codes "998-Developing countries" and "999-Global" and propose reclassifications to reporters if relevant.
Item 2.	**Item 2. Governance and financing of the TOSSD framework** **This item covered five topics:** a) progress in the establishment of the Forum; b) updated budget; c) funding model; d) possible financial provisions for the TORs of the International Forum; and e) updating the TORs of the TOSSD Task Force. **a. Progress in the establishment of the Forum** The Secretariat updated members on the latest developments since the December 2022 meeting of the Task Force. The Secretariat is working on the Memorandum of Understanding (MoU) on the hosting of the Forum Secretariat by the OECD and will share it with members as soon as possible. Many members reaffirmed their support for the establishment of the Forum to enhance the legitimacy of TOSSD. Two members expressed their continued support for the long-term ambition of having TOSSD hosted at the UN, while recognising that in the short term it may be wiser to incubate it at the OECD. Another member stated it was pleased that there had been no opposition at the DAC February meeting to the possible establishment of the Forum. Yet another member expressed interest in an information package on the Forum as well as briefings for Ambassadors. Many members expressed their willingness to participate in the discussions on the MoU while requesting some flexibility (signing a letter rather than an MoU or calling it differently; using a separate agreement in parallel to the MoU to overcome the constraints with the MoU). One member commented that the suppression of the TOSSD budget line in the DAC PWB starting in 2024 was unfortunate. In its view, to ensure sustainable financing for TOSSD the best arrangement would be to maintain the current governance structure. One observer asked if it was possible to bring the funding issue back to the DAC. The Secretariat responded that it was up to this country to raise the question. Another member advised that at present the DAC only wishes to fund activities that are strictly for the DAC but given that TOSSD and CRS are intertwined some contributions to the DAC PWB for OECD DAC statistics will also support work on TOSSD data. The Secretariat commented that it was thanks to the synergies with the CRS system that it had been possible to set up the TOSSD system so quickly. The DG of ANSD recalled Senegal's commitment to TOSSD since the inception of the Task Force in 2017 and expressed the view that it was fine to have TOSSD incubated at the OECD. He suggested the creation of a TOSSD African Group. He also proposed that a Dakar "outcome document" be drafted to facilitate the dissemination of the results of the meeting. **The Task Force subsequently agreed through a written procedure on "Dakar Perspectives on TOSSD" summarising the key messages of the 20th Task Force meeting.** **b. Updated budget** The Secretariat presented three scenarios with annual budgets of €1.84 million (scenario 1), €1.37 million (scenario 2) and €1.06 million (scenario 3), and explained that the final budget will be based on amounts pledged. Many members supported the scenario 1 and thought that scenario 3 should be discarded as TOSSD would lose its agility. Scenario 3 would also mean that the Forum would not benefit from even one in-person meeting and the Secretariat could lose more seasoned analysts. One member would want to retain all scenarios and suggested an IF/THEN approach, looking first at scenario 1, with other scenarios as fallback options. Several members confirmed their financial support. The Secretariat indicated that it had secured scenario 3 in terms of pledges.

c. Funding model

The Secretariat presented a proposed funding model. Several members confirmed they were happy with the proposed three levels, but some called for flexibility and one member suggested exploring several levels for multilateral organisations. One member stated it would get back to the Secretariat with comments. It was clarified that the Forum could receive any level of voluntary contributions, but the model will help to engage with countries and organisations in a concrete manner. One member recommended putting forward the advantages of investing in an international data platform (that uses an international standard), rather than a local platform, as this might help fundraising. One representative from the host country recommended involving African regional entities in the work of TOSSD (e.g., BCEAO).

The Task Force agreed on the following scale of expected yearly contributions to the Forum for the first 3 years (2024-26):

- **For traditional providers (Level 1): € 200 000**
- **For traditional providers (Level 2): € 100 000**
- **For traditional providers (Level 3): € 25 000**
- **For dual providers/recipients (Level 1): € 75 000**
- **For dual providers/recipients (Level 2): € 25 000**
- **For dual providers/recipients and recipients (Level 3): € 2 000**
- **For international organisations: € 50 000.**

This is with the understanding that major economies among the OECD DAC membership, Arab donors and major SSC providers (e.g., Brazil) would be expected to be Level 1 contributors.

d. Financial provisions

The Secretariat provided a list of potential areas to be covered in the financial provisions to be integrated in the terms of reference of the future Forum.

Members asked that the proposed list be circulated so that it can be shared with capitals. One member wished to see a provision that any financial irregularities should be notified to members as soon as possible. Another member asked that a reference to in-kind contributions be included, noting that SSC providers can contribute in that way. One member later requested including either in the MoU or the financial provisions that the Forum should not call on regular OECD resources. It also requested adding a review/evaluation clause and indicating the need for flexibility so that the composition of the Forum remains balanced. The Secretariat noted that the document to be prepared for the OECD Council will clarify the review point.

e. Update of the terms of reference of the TOSSD Task Force

The Task Force agreed on a new version of its TORs that will be posted on the TOSSD website, extending the work of the Task Force until July 2024, or until the establishment of a clarified, more formalised governance structure for TOSSD with a Secretariat to be hosted by the OECD (currently planned for January 2024), whichever comes first.

Action points:

- The Secretariat will circulate the potential areas to be covered in the financial provisions section of the TORs of the future Forum.
- The Secretariat will post a new version of the TORs on the TOSSD website, extending the work of the Task Force to July 2024 or until the establishment of the international forum on TOSSD with a Secretariat to be hosted by the OECD (currently planned for January 2024), whichever comes first.

	- Due to time constraints, the Task Force could not confirm when a contribution to the Forum gives right to a seat in the Steering Group. The Secretariat will cover this aspect in the financial provisions of the TORs of the Forum for confirmation by the Task Force at a subsequent meeting.
Item 3.	**Main findings from the SDG artificial intelligence tool pilot exercise on 2021 data** The Secretariat presented the main findings of the pilot on the use of the SDG AI tool on 2021 data. The Task Force acknowledged the usefulness of SDG AI tools to improve data quality in TOSSD. Four members indicated that sharing knowledge on AI among TOSSD reporters would be helpful, in particular to improve AI tools in their own countries. Two members asked whether the AI tool could be used for other reporting systems (national and international). One country indicated that, in its experience, SDG AI tools still require improvement to identify SDGs targets for humanitarian activities. Two members supported the proposal that the AI tool be made available on the TOSSD websites (tossd.org and tossd.online). An observer expressed concerns about the possibility of the tool favouring certain SDG targets over others given that it learns from existing information. The Secretariat indicated that it is still considering the various options for putting the AI tool online and that this would require dedicated funding. The Secretariat (Julia Benn) suggested a dedicated study on the use of this tool for humanitarian activities. **Action points:** The Secretariat will organise knowledge-sharing sessions on AI among members and investigate the possibility of using the tool for other TOSSD fields beyond the SDG focus field.
Item 4.	**Findings of the institutional investors pilot and guidance for reporting public institutional investments in TOSSD** The Secretariat presented the findings of the Institutional Investors Pilot carried out in 2022, summarised in a draft report circulated ahead of the meeting, as well as preliminary guidance for reporting on public institutional investments in TOSSD. Members were invited to share their comments on the findings and the draft guidance. A few members expressed their interest in better capturing in TOSSD investments from public institutional investors that support or are aligned to the SDGs. They considered that, in general, such information could bring greater transparency and value added to the TOSSD framework. A few others called for caution given that the primary purpose and mandate of these institutions is to maximise investment returns. They also flagged a potential reputational risk for TOSSD given the methodological challenges highlighted in the report (e.g., difficulties to report on a disbursement basis, at the investment level, as well as to properly assess the SDG focus). One member requested making such reporting optional, highlighting the need to concentrate efforts on engaging with a larger number of countries. **Action points:** In the absence of specific action points agreed upon during the session, the Secretariat will come back with a refined proposal for potential reporting by Institutional Investors in TOSSD.
Item 5.	**Peer learning – reporting architecture and capacity challenges** The key points of the peer learning session around how to improve the reporting architecture and address capacity challenges are summarised below: *Receive support from senior-level government officials to report on TOSSD* Task Force members identified four main ways to obtain high-level support, which may vary depending on the type of provider. - **Building on existing reporting:** explaining that similar reporting is already carried out at regional and global levels (e.g., CRS, SEGIB) can help convince leaders that TOSSD reporting can be done.

	- **Putting forward legal requirements of transparency and internal accountability**, or the necessity to follow up on international commitments (e.g., Addis Ababa Action Agenda) had helped some members to obtain high-level support. - **Presentation of factual elements to convince senior management,** such as concrete benefits of TOSSD data, and showing TOSSD's value-added as a measurement framework. - **Starting by a pilot,** pending decision/approval to collect data for TOSSD. *Bottlenecks for reporting* Task Force members highlighted three types of bottlenecks: - **Lack of internal rules and mandate,** which makes it hard for central reporting agencies/offices to present themselves as the focal point for data collection. - **Lack of capacities** in reporting agencies. - **Availability of data** for some fields in the TOSSD format. To address the reporting architecture and capacity issues, members proposed the following: - **Create and/or strengthen data governance architecture and regulations at the national/organisation level.** This will give authority to the central reporting agency and reaffirm its mandate to collect data. This should be a first step before reaching out to other entities and offices. - **Ensure the existence of, at least, a small core team that can undertake data reporting.** - **Promote informal engagement between the central reporting agency/office and other entities/departments**.. - **Increase the use of TOSSD data for internal, evidence-based decision-making,** which offers an incentive to continue and expand the reporting. Communication products and strategies on financing for development should mainstream TOSSD as a data source to measure official support to SDGs implementation. - **National Statistical Offices can help build capacities of development agencies** to ensure high-quality TOSSD reporting by strengthening internal data systems and guidance materials and by using artificial intelligence tools. **Action points:** **The Task Force encouraged the Secretariat to continue developing capacity building activities and materials (e.g., seminars, knowledge management tools, YouTube videos) to enhance TOSSD reporters' capacities.**
Item 6.	**Eligibility rules for Pillar II** **Research and Development** – Application of the R&D eligibility criteria On the application of criterion a): *"Is the research subject SDG-related and potentially applicable to more than one country, including at least one developing country, or the research subject is related to basic research?"* - Members generally favoured the application of criterion a) at the level of broader research areas and several members stated that they already do so. The CSO representative expressed a preference for maintaining the application of the criterion at project level. - One member stressed that given that research outcomes (e.g., medicines) may end up being used for purposes others than those initially planned, their potential applicability at the moment of reporting (when the research is conducted) may be different from the potential applicability in the future. On the coverage of basic and knowledge-oriented research: - Three members advocated for further delineation between research with development benefits and pure basic research. They were concerned that the absence of such a distinction could blur the lines on "development support" and inflate providers' contributions in this regard, which could further accentuate the divide between the "North" and the "South". - On R&D capacity-building reported in pillar II (i.e., supporting global public goods and not specifically targeting developing countries), one member stated that it should continue to be

captured in TOSSD. One observer noted that these activities should not be included in TOSSD.

On the proposal to use the legal status of the recipient organisation to distinguish between research oriented towards knowledge and research oriented towards product development:

- Two members supported this approach and stated that they already apply it in their reporting.
- Another member questioned the assumption that research by private entities would generally be oriented towards product-development, mentioning the example of private research entities contracted to assess of the impact of health interventions. This member suggests using other criteria for distinction such as whether the R&D outcome could be commercialised.

On the application of criterion c), which applies to product-oriented R&D that is potentially applicable to developing countries:

- A few members noted the challenges in applying this criterion at present and raised the question of whether it should be kept. They provided no clear views on whether product-oriented R&D should then be excluded in full, included in full, or screened through different criteria.
- One member suggested using metadata to inform about affordability or accessibility policies of R&D funders, noting that in some countries if a project is publicly funded it cannot be patented.
- One member emphasised that the assessment on affordability/accessibility should not be done at the level of the provider country. Recipient countries should be involved in this assessment.

One member asked whether the Secretariat could give more guidance on which R&D should be reported before the upcoming reporting round.

The Chair concluded with the following remarks:

- Criterion a) should be applied at the level of broader research programmes.
- Artificial Intelligence could further help classify R&D in categories that facilitate reporting and eligibility.
- While members noted the difficulty in applying criterion c), they did not provide guidance on whether it should be kept or removed.
- There should be further effort to separately identify basic research with benefits to developing countries and broader basic research.

Action points

- Provide the possibility to apply criterion a) at the level of broader research programmes rather than at project-level while leaving the possibility for reporters and the Secretariat to exclude individual projects that would not be applicable to developing countries if easily identifiable. The Secretariat will propose a list of research areas to which criterion a) could be applied at broader level.
- The Secretariat will investigate the possibility to provide reporting guidance for the upcoming data collection, noting that members do not necessarily agree on the type of R&D that should be reported.
- The Secretariat will emphasise to reporters the importance of informing the channel of delivery of R&D funding reported in TOSSD pillar II, which will provide information the legal status of the recipient research organisation.
- The Secretariat will explore the possibility to use artificial intelligence to identify non-eligible projects.

Biodiversity

The session revolved around two interlinked discussions:

1. **Options for clarifying the scope of reporting on biodiversity in TOSSD,** using either 1) ecosystems services as a basis to determine eligibility, accompanied with additional criteria, or 2) a positive list of domestic ecosystems and assessing their substantial benefits to recipients (e.g., UNESCO World Natural Heritage sites; the Key Biodiversity Areas – KBAs).

2. **Additional reflections on pillar II** triggered by the difficulties in applying the pillar II definition ("global and regional expenditures, in support of development enablers, International Public Goods and to address global challenges") and different interpretations of the criterion of "substantial benefits to developing countries", which had in turn led to issues of comparability. The Secretariat (Guillaume Delalande) explained that it faced some challenges in communicating on the scope of Pillar II but had also noted issues in the data collection (e.g. reporters may not have the mandate or face capacity issues to collect the information; a few countries have made a conscious decision not to report to pillar II) and the data use (e.g. authors of certain papers were unsure how to use the data - Global Outlook, paper on biodiversity development finance, CSO paper). The Secretariat presented three options for clarifying the scope of reporting on pillar II:
   A. Splitting pillar II into two sub-pillars.
   B. Focusing pillar II on activities that convey "direct" or "exclusive" benefits to TOSSD recipient countries.
   C. Redefining the scope of pillar II as support for International Public Goods with no reference to the substantial benefits to recipient countries.

Regarding **the scope of reporting on biodiversity,** there was no consensus on either of the two options. Some supported option 1 because they perceived it as more tangible, while others opposed this option, as it would exclude some global activities. There was little support for option 2 as a positive list would not capture the breadth of activities. One member opposed both options. Several members indicated they would need more time to decide on their preferred option.

Regarding **the scope of pillar II more generally,** there was broad consensus around Option A i.e., that there should be a delineation of activities within pillar II. It was perceived as the only way to measure at the same time total official support to developing countries (responding to the interest of developing countries to have a clear identification of investments to their benefit) while also making a broad measure of support for sustainable development. Several members opposed option B, as it would reduce the value added of TOSSD in measuring support to international public goods, and option C, as it would change the TOSSD definition and, in the case of one member, because it did not adhere to the concept of IPGs.

One member asked to check whether option A would not result in a "thin" future pillar II on regional and global expenditures in support of developing countries, between the pillar I on cross-border resources and a pillar III on IPGs. The Secretariat commented that merging TOSSD regional expenditures with cross-border resources would not be a good option as developing countries would no longer be able to clearly see the support that reaches their countries (the ODA measure had been and continues to be criticised for this and TOSSD should avoid it).

Action points:

The co-Chair concluded the discussion on biodiversity by noting that the Task Force had not found consensus between options 1 and 2, and some members did not prefer any of the two options. Considering this lack of consensus, the Chair added that, i) activities pursuing local benefits in the provider country are already excluded from pillar II (based on paragraph 71 of the May 2022 version of the Reporting Instructions: "The first criterion is meant to exclude public investments that exclusively or overwhelmingly benefit provider countries' own populations"), and ii) global activities should be included because IPGs benefit everybody, including populations of recipient countries. He asked the Secretariat to consult with the CBD Secretariat and the technical expert group on financial reporting to see if TOSSD pillar II data could usefully inform the Kunming-Montreal Global Biodiversity Framework.

	Action points on pillar II:

	Regarding pillar II more generally, the co-Chair concluded that maintaining the "status quo" was not an option. There was consensus within the Task Force around option A (i.e., more clearly delineating between regional and global resources "to promote sustainable development in developing countries" and resources "to support International Public Goods") but more time is needed to refine the solution. The Task Force would need to discuss:
	    o How the delineation should be made (two sub pillars or two pillars).
	    o What would be the content of the "third" pillar – filling data gaps (option A2) or comprehensive reporting on international public goods.
	    o Whether this option would not result in a "middle" pillar that would be too small.
	
	Many members indicated that IPGs were an essential part of TOSSD and should be in, one way or another, while many others were not so interested and fear that the IPG expenditures would dwarf those with direct support to developing countries. France will draft a non-paper to develop additional ideas on this matter.

Item 7.	**Keywords**
	
	Tracking gender-relevant support in TOSSD with a keyword #GENDER
	
	Task Force members welcomed and agreed with the Secretariat's proposal to develop a keyword #GENDER.
	
	A member and recipient country applauded the proposal for tracking gender-related activities through a keyword as gender equality is cross cutting and having gender-related data is important, hence the keyword has a meaningful value added.
	
	Another member (provider), whose country has a feminist foreign policy, highlighted the importance of digging further to the issues of coherence between activities that have been reported with the Gender Equality Policy Marker in the CRS, assigned the SDG 5 and the gender equality purpose codes. These three parameters should logically be aligned, and such a coherence study could lead to enhanced reporting. Other members echoed these statements and supported a coherence analysis.
	
	One member argued for more refined business rules on the use of the keyword to better capture gender-related aspects of TOSSD activities. Another member agreed with the cross-sectoral nature of gender equality and made a point about the need to go beyond SDG 5, and states that having a keyword is the right way to do so.
	
	In addition, members also welcomed the possible use of the AI tool for enhancing the reporting on SDG 5.
	
	Action points
	
	    • Members agreed with the proposal of having a keyword on gender. The Secretariat will carry out a case study on coherence between SDG 5 reporting, purpose codes and the CRS gender equality policy marker.
	    • The Task Force agreed on specific text to integrate the #GENDER keyword in the Reporting Instructions.
	    • The Secretariat will update the reporting templates and the explanatory notes with the #GENDER keyword for the 2023 reporting of 2022 data.
	
	Tracking support for refugee and IDP situations in recipient countries
	
	Task Force members generally agreed with the proposal. They appreciated TOSSD contributing to fill the knowledge gap, the increased harmonisation reporting between the CRS and TOSSD as well as the alignment of TOSSD to UNHCR definitions and standards. Several members also indicated that the keywords would be relatively easy to implement in their reporting systems.
	
	A member asked why a sector code had not been proposed, as the keyword methodology will not provide exact figures of support to refugees. The Secretariat clarified that support to refugees and IDPs is not a sector but a cross-cutting issue that can be addressed through multiple sectors

	(education, health, etc.) and the information on the sector of support is important for analytical purposes.

The Secretariat also clarified that even if the use of a keyword does not necessarily provide an exact amount of support to a certain topic, it does provide a good approximation for it.

Another member expressed that it needed more time to analyse the proposal and would share written comments after the meeting.

Action points

- The Secretariat will integrate the three keywords for refugee and IDP situations in recipient countries in the Reporting Instructions, that will be applicable to 2023 reporting of 2022 data.

Keywords for "transnational benefits" and "pandemic preparedness and response":

Members noted the potential usefulness of the "transnational benefits" keyword but emphasised the challenges in applying it. One member noted that it could do so starting from 2024. Several members stressed that while some automation could facilitate the application of the keyword (e.g., all regional activities could be flagged as having "transnational benefits"), activity-level application would be difficult. One member stressed the risks, namely that partial application of this keyword could result in poor data comparability and completeness. The Chair concluded that applying this keyword in the context of pillar II made little sense from his perspective (as regional and global activities have transnational benefits by definition) and indicated that it should be tested and applied to Pillar I.

Members generally supported the creation of the new keyword on "pandemic preparedness and response" although some members noted possible capacity challenges. Members also noted that some automation could be useful here.

Action points

- The Secretariat will integrate the keywords for " transnational benefits" and "pandemic preparedness and response" in the Reporting Instructions. The implementation of these keywords will be reviewed after two data collection exercises, after which the Task Force will decide whether they should be kept or discontinued. |
| **Item 8.** | **Update on the implementation of the TOSSD Communications and Outreach Strategy**

The Secretariat presented an update on the implementation of the TOSSD Communications and Outreach strategy adopted by the Task Force at its 17th meeting. The presentation covered the activities implemented, progress on key performance indicators, lessons learned between July 2022 and February 2023, and the way forward until December 2023.

The Task Force congratulated the Secretariat for the results achieved. Several members mentioned the support they had provided to include TOSSD references in the FfD Forum, G20 and G7 outcome documents. They also invited Task Force members that are also G77+China members to follow a similar strategy. Two members reaffirmed the usefulness of data stories to present the potential uses of TOSSD data. Furthermore, one member confirmed it will include TOSSD data in its Voluntary National Review (VNR) for the 2023 HLPF. The same member asked the Secretariat about the reasons for the drop out of six reporters in the 2022 data collection round.

The Task Force provided the following guidance to the Secretariat on the implementation of the Strategy for the coming months.

- One member proposed hosting a dedicated session for recipient countries in the TOSSD Task Force and strengthening capacity building for TOSSD users in these countries.
- Several members proposed extending invitations for TOSSD-related events, pilots, and consultations to CSOs, universities, think tanks and researchers, missions to the OECD and Embassies in Paris, as well as national bodies in charge of the production of VNRs.
- One member and one observer recommended to create a list of Task Force members' social media accounts to use it for cross-tagging when posting TOSSD-related messages.
- One member also suggested a potential reconsideration of the TOSSD name and acronym. |

	- One member invited the Task Force and the Secretariat to adjust its communications based on the targeted audience, since perception may vary across countries, regions, and constituencies. The same member mentioned that SDG data visualisations should be at the forefront of the data visualisation tool (TOSSD.online). - Two members suggested building the Secretariat's communication capacity by recruiting seasoned communication professionals. The Secretariat explained that it is organising seminars for recipient countries to improve their capacities in the use of TOSSD data. The Secretariat added that it works to ensure an active participation from recipient countries in TOSSD Task Force meetings and events and will continue doing so, including through the future Data Review mechanism. On the dropouts, the Secretariat clarified that this is a normal phenomenon for statistical standards as countries and organisations can face temporary challenges in reporting (e.g. changes in IT systems, staff shortages). The Secretariat finally pointed out that appropriate funding will allow improved support to TOSSD reporters, as well enhanced outreach towards recipient countries to increase the use of TOSSD data. **Action points** - The Secretariat will include the recommended groups of stakeholders in future TOSSD communication products and events. - For the coming months, the Secretariat will work towards achieving the four main outcomes: a) Increased inclusion of TOSSD data in VNRs; b) Increased use of TOSSD.online by TOSSD recipient countries; c) Increased number of reporters to TOSSD; and d) Improved awareness about the future governance arrangement of TOSSD and the rationale for its creation.
Item 9.	**Development of the provider perspective in TOSSD** At its 17th meeting, the Task Force had agreed upon a methodology to produce TOSSD provider figures. The Secretariat presented two options for implementing this decision: 1/ individual Excel files (one file per provider), or 2/ data visualisation tool dedicated to the provider perspective. Several members emphasised the importance of publishing TOSSD data from a provider perspective. One South-South co-operation provider underlined that the current visualisation tool did not allow to showcase their support for development. Two members had reservations about the provider perspective: publishing TOSSD figures per provider could damage the TOSSD narrative and create confusion with ODA figures, possibly undermining the ODA concept. Considering these reservations and to keep the focus of TOSSD on the recipient perspective, members favoured option 1 for implementing the provider perspective i.e., making the data available in the form of individual excel files. **Action points:** - In April, the Secretariat will reach out to TOSSD reporters to ask if they wish to make their data available from a provider perspective. It will then publish individual excel files on the TOSSD website (one file per provider).
Item 10.	**Adjustments to the TOSSD Reporting Instructions** The Task Force reviewed the Reporting Instructions circulated ahead of the meeting that included all adjustments agreed in the 17th TOSSD Task Force meeting. The Task Force agreed on further changes as described below. Chapter 4. Reporting format and detailed instructions - In section 4.2: the text was modified to improve the flow of the paragraph. - In figure 6, create a separate section for "SSC-specific information" as it currently appeared under the section "for amounts mobilised only. Make the same modification further down in the RIs (before "Item 29. SSC-Specific information" (4.3.C). In paragraph 82, clarify that the reporting year refers to Report "Year N" for data on TOSSD provided in Year N+1 on activities undertaken in Year N. - In paragraph 92, insert the definitions for the keywords adopted during this meeting: #GENDER

	#REFUGEES_HOSTCOMMUNITIES
	#VOLUNTARYREFUGEERETURN_REINTEGRATION
	#IDPS_HOSTCOMMUNITIES
	#PPR_PREPAREDNESS
	#PPR_PREPAREDNESS_SURVEILLANCE
	#PPR_PREPAREDNESS_OTHER
	#PPR_RESPONSE
	#TRANSNATIONAL_BENEFITS_[REGION].
	- In paragraph 101, refine the definition of 'core support to NGOs, other private bodies, PPPs, and research institutes' and insert a definition for 'Research and Development'.
	
	Annexes:
	- In Annex B, to implement the agreement on the TOSSD recipients' list, delete the paragraph "The list of TOSSD recipients will be reviewed every three years to consider any changes to the DAC List of ODA Recipients. Any country that has opted in should at the time of the review confirm its wish to remain on the TOSSD list."
	- In Annex E, complement the additional guidance on 'Refugees, internally displaced persons, protected persons and support to host communities', to be in line with the new keywords introduced on this matter, as well as with UNHCR definitions.
	- In Annex I:
	    o Include an introductory paragraph and clarify that the conceptual framework to measure South-South co-operation is subject to pilot testing, conducted by UNCTAD in collaboration with the OECD.
	    o Delete the financial instrument code 2100 'Direct provider spending' from the category 'training', to allow SSC providers to report training activities implemented by both public and private organisations.

	Wrap up Earlier in the third and last day, the Director General of the Senegal's National Agency of Statistics and Demography (ANSD), Mr Aboubacar Sédikh BEYE, thanked the participants and welcomed the fruitful discussions. The co-Chairs, the Secretariat as well as members and observers of the Task Force warmly thanked Senegal and the ANSD for their hospitality and availability to host this Task Force meeting.