EIGHTH MEETING OF THE TOSSD TASK FORCE
OTTAWA, CANADA, 4-5 JUNE 2019
MAIN CONCLUSIONS AND ACTION POINTS

This note presents the main conclusions and action points from the 8th meeting of the TOSSD Task Force (the TF) as recorded by the co-Chair and the Secretariat. In brief:

- On 5 June 2019, the first set of TOSSD Reporting Instructions were approved in their entirety (the final formulations of some text of the Reporting Instructions related to Annex E were validated via a written procedure successfully closed on 11 June 2019).

- In particular, the TF agreed on text for Chapter 3 on Pillar II. The TF recognised the challenges of defining "substantial" benefits, but recalled the importance of having a formulation that clarifies the focus on TOSSD recipient countries, while keeping the framework open for further fine-tuning as time goes by.

- The TF also agreed on specific text related to refugees and protected persons in refugee-like situations. Participants agreed on the definition of refugee; the instructions on how to report the support to refugees and protected persons in refugee-like situations; and the principles of "*non-refoulement*", non-discrimination and non-penalisations (as safeguards).

- Regarding Peace and Security, the TF agreed on general principles and safeguards in this area. Regarding peacekeeping operations, members agreed with the proposed eligibility criteria, with a few adjustments. Members agreed with the proposed eligibility criteria for disarmament activities. Regarding support to law enforcement agencies to fight organised crime and terrorism, the TF agreed with the proposal to link their eligibility to the relevant United Nations Convention and supplementary Protocols. The TF agreed with the eligibility criteria for military activities but requested to clarify that humanitarian aid delivered by military actors is also be eligible to TOSSD. Members agreed with the eligibility of activities in support of international tribunals and related organs and their classifications in Pillar II, even in cases where the tribunal/organ prosecuted crimes perpetrated in specific countries.

- Regarding climate-related activities, members agreed to include expenditures and climate-related budget lines of multilateral institutions; protection and/or enhancement of greenhouse gas (GHG) sinks and reservoirs; and activities that limit anthropogenic emission of GHGs although the modalities for the accounting of these expenditures should be further discussed. Members also agreed on excluding in-provider country adaptation-only investments, except if positive impact on TOSSD-eligible countries can be demonstrated.

- On Research and Development, the TF welcomed the eligibility criteria and agreed on specific text in this area.

- Burkina Faso presented the preliminary highlights of the TOSSD pilot study carried out in the country in March 2019. The discussion included a full review of the rest of the Reporting Instructions and several modifications were made to the Reporting Instructions to take into account the perspectives of Burkina Faso and Costa Rica emerging from the pilots (e.g. additional text to provide more stringent eligibility criteria in paragraph 47).

- Annex C was modified to ensure that none of the relevant multilateral institutions (including the EU) were excluded. Annex F was removed as TOSSD focuses on the recipient perspective and since paragraphs 6 and 21 keep the door open for building additional aggregates as appropriate.

- The Secretariat presented the current proposed data cycle and data transmission tools. The TF Secretariat will participate in the General Assembly of IATI in September 2019 and discuss possible areas of collaboration. There was a general consensus that some reporters will use the traditional excel systems and others their IATI files. The Chair concluded by insisting on the ease of reporting for both current and new reporters.

- The European Union presented its new online tool for accessing data on development co-operation by the EU and its member states.

- Due to time constraints, it was decided to postpone the agenda item on the TORs of the TF and, on the discussion related to the expansion of the TF, to circulate the criteria used as well as the list of potential new countries by e-mail, so as to allow TF members to consult internally. The next meeting will include a discussion on the business model of the TF, including possible financing arrangements.

- The US and the IDB announced that they will host the next TF meeting. The venue will be the IDB in Washington and the US will support the organisation of the meeting.

- The Secretariat also announced positive developments in the UN (e.g. mentions of TOSSD at the UN Statistical Commission, at the FfD Forum and in the BAPA+40 conference). TF members should further mobilise other countries to create positive momentum around TOSSD in New York. The experts of Nigeria (Chair of the Africa Group in NY), Costa Rica (Chair of GRULAC) and Burkina Faso supported the idea of organising regional briefings in New York. TOSSD will also be featured as part of the upcoming G7. Finally, it was announced the next TOSSD pilot would be conducted in Indonesia.

	Introduction and welcome
	Mr Laurent Sarazin, co-Chair of the Task Force, thanked Canada for hosting the eighth meeting of the TOSSD Task Force, as well as all participants for their attendance. He excused the presence of the other co-Chair Mr Risenga Maluleke who could not attend the meeting in person because of recent elections in South Africa (however, Mr. Maluleke could speak to the Task Force on the second day of meeting through a short teleconference to express his support for the work of the group). Mr. Maher Mamhikoff also welcomed the participants on behalf of Global Affairs Canada. The Agenda was approved.
1.	**Reporting Instructions for TOSSD Pillar II** The Task Force reviewed the Pillar II Reporting Instructions in Chapter 3. The text proposed in the "TOSSD Reporting Instructions Version 1.4 - for validation by the Task Force at its meeting on 4-5 June 2019" was agreed with the following clarifications: - Some minor changes were made in the order of paragraphs (e.g. references to eligibility criteria). - A sentence relating to multi-country activities was added (activities that result in cross-border flows to several countries belonging to the same region will be reported in Pillar I using regional recipient codes). - In Section 3.2 "Thereby ensuring" was changed to "as a means of ensuring". - The footnote on "tax-based instruments" was discussed and maintained. - A sentence was added to clarify that "In the case of multilateral organisations, "direct co-operation with TOSSD-eligible countries" is presumed when some TOSSD-eligible countries are members of the organisation." The Task Force recognised the challenges of defining "substantial" benefits, but recalled the importance of having a formulation that clarifies the necessary focus on TOSSD recipient countries, while keeping the framework open for further fine-tuning as time goes by. The Task Force also recognised that subsequent rounds of TOSSD data collection will allow for further fine tuning of the Reporting Instructions if required, as is the case in any statistical system. One Task Force member indicated that it felt the Pillar II was not sufficiently clear, particularly on the International Public Goods. Another member called for further clarification on the types of activities that could be included in Pillar II. In response to these comments it was explained that the Chapter 3 only aimed to present an overview of Pillar II, while the Annexes were meant to clarify the specific rules, criteria and safeguards for specific themes. The Annexes would be reviewed in the course of the meeting. The TOSSD data survey was expected to also help clarifying the types of activities included in Pillar II. **Review of specific text regarding support to refugees** The Secretariat presented a draft text for inclusion in Annex E on support to refugees and persons in refugee-like situations; the latter would apply for example to countries that are not signatories of the 1951 Geneva Convention on Refugees and therefore do not provide refugee status but extend similar support. In the 7th Task Force meeting, members had agreed to include support to refugees in TOSSD (regardless of whether the provider country is signatory of the Geneva Convention) and that safeguards in line with international legal frameworks would be required. The proposed text had been drafted in consultation with UNHCR and also includes specific provisions to collect information on support to refugees in the provider country during the first 12 months and after that period, as well as in other countries of asylum and countries of origin. The various levels of disaggregation would be captured through the modality field of the TOSSD reporting form. It was emphasised that this disaggregated information, not accurately captured in current international statistics, would be especially useful in the context of the Global Compact on Refugees. Reactions from TOSSD Task Force members were as follows:

- One member proposed to include support to migrants, and not only refugees, in the TOSSD framework. The co-Chair clarified that this option had already been discussed in the previous meeting (among suggestions arising from the Costa Rica TOSSD pilot study) and had not been retained by the Task Force. Support to migrants in TOSSD-eligible countries is included, but support to migrants in the provider country is not.
- Members agreed that the wording used in TOSSD should be wider than refugees to include protected migrants in countries that do not grant refugee status. The term protected persons in refugee-like situation was included in the TOSSD Reporting Instructions (Annex E).
- Participants discussed the extent to which support to refugees should be included in TOSSD after the 12-month period and the possible options (e.g. until the person has a visa or a working permit). As support to refugees and protected persons can vary a lot depending on the host country, it was agreed that, in order to be as inclusive as possible, the text would be general and would include support until the person that has sought asylum has the same rights and obligations as nationals or residents of that country.

After discussing the various options, participants agreed on the definition of "refugee", the instructions on how to report support to refugees and protected persons in refugee-like situations and the inclusion of the principles of "*non-refoulement*", non-discrimination and non-penalisations as safeguards. The agreed text was included in Annex E of the TOSSD Reporting Instructions.

2.	**Peace and Security**

During this session, the Secretariat presented the recommendations for the treatment of contributions to peace and security activities based on the conclusions of the TOSSD pilot study on peace and security. Members made a number of comments and suggestions of modifications:

Regarding the **general principles and safeguards**:

- Several members expressed the view that the general principles and safeguards needed to be simplified to be easier to apply in a statistical reporting system.
- The Task Force agreed with the principle that support to peace and security should not have a detrimental effect on other SDG targets (e.g. promotion of the rule of law). However, it was decided to replace the initial wording, "indivisibility of the SDGs", by "commitment to do no harm". It was also decided to clarify that the "do no harm" principle can only be based on intent, meaning that the assessment of the potential detrimental impact can only be made *ex ante*.
- Regarding the possibility of having a "focus on development outcomes" (i.e. report in TOSSD only activities that have a demonstrably positive sustainable development impact and for providers to implement evidence-based strategies), it was felt that this principle should be applied more upstream at the policy level and would not be easily measurable by statistical reporters. It was therefore decided to exclude it.
- Members agreed with the general exclusion of lethal equipment and kinetic activities but requested to clarify that this exclusion does not apply to peacekeeping missions. One member made the comment that kinetic activities should rather be excluded on a case-by-case basis.
- Members agreed to make transparency an eligibility criterion, meaning that peace and security activities should be reported with sufficiently detailed descriptions to allow scrutiny. However, one member requested to allow some degree of confidentiality in situations where personal safety is plausibly endangered.
- Members generally agreed with the principle of "no crowding-out of development budget" but noted that this could not be an eligibility criterion as it would be hardly measurable by reporters. The following text was finally agreed by the Task Force: "The eligibility of peace and security activities in TOSSD has no impact on the rules governing eligibility to be reported as ODA."

	- Regarding the Oslo Guidelines, the respect for human rights and anti-corruption measures, it was agreed to soften the language proposed to include them as principles rather than eligibility requirements as it would be difficult for reporters to verify this information. - It was decided to make a mention to local ownership in a broader reference to the development effectiveness principles, as formulated in the Preamble. - Members agreed with the proposal to establish a regular review mechanism of peace and security activities to examine their alignment with the 2030 Agenda. Regarding the treatment of **peacekeeping operations**, members generally agreed with the proposed eligibility criteria, but requested the following adjustments: - Regarding the eligibility of peacekeeping operations not mandated by UN Security Council resolutions, it was agreed to require, in addition to a justification that the mandate is focused on the protection of civilians rather than defeating an enemy, that the operation be mandated by a non-military regional organisation. - It was also decided to replace "Operations should support a peace process" by "Operations should support the creation of conditions for lasting peace", recognising that not all peacekeeping operation do support a formal peace process. One member requested the Secretariat to clarify the reasons for including peacekeeping operations in Pillar II. The Secretariat explained that based on inputs received through the peace and security pilot study, a number of stakeholders, including officials from recipient countries that had been interviewed, perceive peacekeeping more from a regional than a national perspective (regional public good or regional challenge). Members agreed with the proposed eligibility criteria for **disarmament activities**. Regarding the **activities of law enforcement agencies to fight organised crime and terrorism**, the Task Force agreed with the proposal to link their eligibility to TOSSD with the United Nations Convention against Transnational Organised Crime and the three supplementary Protocols on Trafficking in Persons, Smuggling of Migrants and Trafficking of Firearms as well as the United Nations' Global Counter-Terrorism Strategy. The Task Force agreed with the eligibility criteria for **military activities** but requested to clarify that humanitarian aid delivered by military actors is also eligible to TOSSD. Members agreed with eligibility of activities of **international tribunals** and related organs and their classifications in Pillar II even in cases where the tribunal/organ prosecuted crimes perpetrated in specific countries. As per the discussions at the Task Force meeting, the Secretariat proposed a revised text for the treatment of contributions to peace and security. The text was agreed by members under a written procedure and integrated in the Reporting Instructions (Annex E).
3.	**Climate change** The Secretariat presented the paper on the treatment of climate change in the TOSSD statistical framework. The paper recognises that adaptation activities are typically location-specific and as such non-eligible if they take place in provider countries, while mitigation activities produce benefits at the global level and as such could be potentially eligible if they produce substantial benefits to TOSSD-eligible countries. Reactions from TOSSD TF members were as follows:

	• One member considered that climate change is too complex to be included in pillar II of TOSSD, while members generally agreed with including climate actions by multilateral organisations. • Some members favoured the general exclusion of adaptation activities in provider countries since those activities are mostly local, while others preferred to include them in principle and then define exclusions of activities with no substantial global benefits. Others opted for a treatment on a case-by case basis. Two examples of adaptation activities that convey global benefits were provided (i) eco-system adaptation measures, such as recreating natural ecosystems, which increase biodiversity; and (ii) global warning systems. • Members agreed with the language to make clear that TOSSD does not intend to compete with other bodies which collect data on climate change e.g. UNFCCC. After extensive discussions, and following a written procedure, members agreed with the following: • Expenditures of climate-related multilateral institutions and climate-related budgets of multilateral institutions that have multiple objectives are included in TOSSD. • In-provider country investments in climate-related research will follow general eligibility criteria for research activities. • In-provider country adaptation-only investments will be generally excluded from TOSSD, except for certain activities that can demonstrate positive impact on TOSSD-eligible countries. • Protection and/or enhancement of greenhouse gas (GHG) sinks and reservoirs (e.g. carbon capture) is eligible as it contributes to the removal of GHGs from the atmosphere, which has global impact. • Activities that limit anthropogenic emission of GHGs are eligible in principle although the modalities for the accounting of these expenditures should be further discussed with relevant stakeholders, as such activities convey global benefits, but also pursue other objectives such as energy generation, transport or the protection of the local environment. The agreed text was included in Annex E of the TOSSD Reporting Instructions.
4	**Research** The Secretariat proposed text for the treatment of Research & Development (R&D) in TOSSD based on the previous discussions of the Task Force and consultations with experts on R&D. The Task Force generally welcomed the eligibility criteria and acknowledged the significant progress made. However, some members felt that the third criterion proposed, which covers experimental research, was a somewhat unclear and might not be applicable. The initial criterion proposed read as follows: "In the case of official support for experimental development, providers should, where appropriate, be guided by open approaches to Intellectual Property and/or promote incentive schemes that facilitate the access to innovations in low-income countries." Reactions from members were as follows: • Several members asked to clarify the meaning of "open approaches to Intellectual Property". The Secretariat explained that this refers to approaches to licensing of intellectual property, such as non-exclusive licensing, open source licensing or compulsory licensing for medicines that aim at promoting competitive manufacturing and/or providing products at accessible prices. • Members noted that the activities that promote the access to innovations in low-income countries usually take place after the R&D has been supported and undertaken. • Members also noted that it is not always possible to determine at the time of funding whether the R&D activity will be patented or not. Following the discussion, the Secretariat proposed a revised text for the treatment of R&D. The text was agreed by members under the written procedure and integrated in the Reporting Instructions (Annex E). Other Action points included the following:

	• Members will test the eligibility criteria with their national experts and provide comments on their applicability. • Further study R&D activities based on the TOSSD data survey.
5.	**Results of country pilot studies and review of Pillar I-related items** Burkina Faso presented the preliminary highlights of the TOSSD pilot study carried out in Burkina Faso in March 2019. The discussion that followed also included a full review of the rest of the Reporting Instructions, including inputs from the TOSSD pilots in Costa Rica and Burkina. The main changes agreed were as follows (purely editorial changes are not included in the list below): • The Reporting Instructions sent to the IAEG-SDGs will include an actual date on the cover page (and subsequent versions of the Reporting Instructions will include "Update of" and the actual date of the update). • The preamble will be used as a first page. • Title of Pillar II will now consistently be referred to as the Pillar on "Regional and global expenditures in support of sustainable development". • The definition of the term "officially-supported" was clarified based on findings emerging from the Burkina Faso pilot. • Figure 3 was modified (the term "funds raised from capital markets" was changed to "funds raised from private sources"). • Following outcomes of the Burkina Faso and Costa Rica pilots, and the proposal by one member, it was proposed adding text to provide more stringent eligibility criteria in paragraph 47. The Task Force agreed that, in addition to contributing to at least one of the SDG targets, an activity will be included in TOSSD only "if no substantial detrimental effect is anticipated on one or more of the other targets". • Specific text was included in the description of the external link field so that it also provides information on the "intended impact" of the activity. • Clarifications were added on the "channel of delivery" field. • The proposal emerging from the TOSSD pilot carried out in Costa Rica to complement the item "co-financing arrangements involving recipient counterpart funds" with information on the actual amount of counterpart funds was not retained as this information was not necessarily available at the level of the reporter at the time of reporting. • The TOSSD pilot carried out in Costa Rica had suggested distinguishing between two forms of South-South Co-operation: "Traditional" (where only the beneficiary partner benefits from the activity) and "bi-directional" (where both countries benefit from the activity). The proposal was not retained, as this distinction is not sufficiently widely used in other countries. • Adding "decentralised co-operation" as a framework of collaboration was not retained as this applied to only a few countries in the Task Force. It was flagged that the provider agency and channel of delivery fields could be used to identify decentralised co-operation. • Annex C was modified to ensure that none of the relevant multilateral institutions (including the EU) were excluded. • Annex F was removed as TOSSD focuses on the recipient perspective and paragraphs 6 and 21 keep the door open for building additional aggregates as appropriate.
6.	**Clarification of the TOSSD data cycle and data transmission tools** The Secretariat presented the current proposed data cycle and data transmission tools. The discussion that followed included the following main elements: • The Task Force Secretariat will participate in the General Assembly of IATI in September 2019 and discuss possible areas of collaboration. • Two members clarified that it will not be possible for them to use IATI as a basis for reporting as the IATI file will not be sufficiently comprehensive to properly reflect their co-operation. Two members insisted on the timeliness of data and the importance that it can have for recipient countries, and the potential usefulness of IATI data for this aspect. Two members expressed support for a partnership with IATI. It was suggested building a system where some

		providers can upload their data and where for others data could be harvested directly from the IATI data published online. There was a general consensus that there will be no one-size-fits-all system – some reporters will use the traditional excel systems and others their IATI files. Cloud-based systems should also be studied. The Chair concluded by insisting on the ease of reporting for both current and new reporters.
6.1		**Lunch: Demonstration of the "EU Explorer"** The European Union presented its new online tool for accessing data on development co-operation by the EU and its member states. This new tool may serve as an inspiration for developing the TOSSD visualisation tool. The EU explorer is accessible at: https://euaidexplorer.ec.europa.eu/
7.		**Update on the Data Survey** The Secretariat presented the main results of the TOSSD Data Survey, including the response rate at the time of the meeting and expected participation from countries and organisations that had announced they would send their response later on. The presentation focused on the qualitative findings, as quantitative analysis would be done at a later stage once all the data has been received. As main findings, it was highlighted that TOSSD improves the recipient perspective, since it includes activity-level data from countries that have not previously reported on international statistics. It also includes data on activities funded by trust funds (in TOSSD these data will be reported directly by these trust funds or the multilateral organisations concerned that have more granular information), as well as data on support for sustainable development beyond Official Development Assistance (ODA). Moreover, some areas that have not been previously covered in international statistics on development co-operation but that do constitute support to international public goods were captured in the TOSSD Data Survey. The ease of reporting on TOSSD varies a lot depending on the provider (providers that have reported previously to the OECD in the CRS found generally less difficulties in reporting on TOSSD). The Secretariat had also tested whether part of the data reported to IATI could be verified and incorporated into the TOSSD framework. The feasibility of this also varies depending on the reporter. More detailed feedback was also provided on the how reporters had used the various fields e.g. SDG focus, salary cost of in-kind technical co-operation projects, external link, etc. TOSSD Task Force members made the following comments: • Some members appreciated the fact that the TOSSD reporting format is light and easy to read. They also appreciated efforts made to streamline the format and the reporting process with that of the CRS, which avoids increasing too much the reporting burden. • The mapping developed by Canada to assign SDG targets based on purpose codes was seen as useful as a first step, although the resulting data needed to be verified by each provider. Some reporters found relatively easy to fill the SDG focus field. Others deemed it was difficult and had to go back to the people involved in the implementation of the activity to be able to fill in the information. • Making the distinction between pillar I and II was also difficult for at least one member. • On the disclosure of activities related to the financing mobilised from the private sector, it was felt that further discussions were needed on the level of data disclosure. The Secretariat also informed that it will submit the TOSSD proposal to the IAEG-SDGs by 14 June 2019. The IAEG-SDGs has provided guidance on how the proposals should be presented and on the overall timeline of the 2020 comprehensive review of SDG indicators (https://unstats.un.org/sdgs/iaeg-sdgs/2020-comp-rev/). Clarifications were provided to members, including on how the TOSSD proposal met the requirements of the IAEG-SDGs (e.g. as an international standard or on data coverage).
8.		**Updated Terms of Reference of the Task Force** Due to time constraints, it was decided to address this point at the next TOSSD Task Force meeting.
9		**Recent and upcoming outreach events**

The Secretariat recalled the objective of the Task Force to expand its membership to 35 members and presented the various considerations taken into account to welcome new members. It was decided to circulate the criteria used and the list of potential countries presented during the meeting to allow Task Force members to consult internally. This item will be discussed at the next TOSSD Task Force meeting. As for potential members from multilateral institutions, it was recognised that it is challenging for UN agencies and some UN Departments to join the Task Force until TOSSD has been discussed in a UN context. The Secretariat also indicated that it has worked with the UN Chief Executive Board and that they could be invited. Perhaps in due time the UN Office for South-South Cooperation and regional Commissions (e.g. UNECA) could be contacted as well.

The US and the Inter-American Development Bank announced that they will host the next Task Force meeting. The venue will be the IADB in Washington and the US will support the organisation of the meeting.

The next meeting will include a discussion on the business model of the Task Force, including possible financing arrangements.

The Secretariat also announced positive developments in the UN (in the official records of the 50th session of the UN Statistical Commission, in the agreed conclusions and recommendations of the FfD Forum and in the BAPA+40 conference). It was recommended that Task Force members mobilise other countries to create positive momentum around TOSSD in New York now that there is a first set of Reporting Instructions. Task Force members were also invited to organise briefings for the regional groups in New York. The experts of Nigeria (Chair of the Africa Group in NY), Costa Rica (Chair of GRULAC) and Burkina Faso supported the idea of organising these briefings. TOSSD will also be featured as part of the upcoming G7. Finally, it was announced the next TOSSD pilot would be conducted in Indonesia.

12.	**Wrap-up and next steps**
	The co-Chair thanked the participants and the Secretariat for their hard work and congratulated them on finalising the TOSSD methodology and noted that the very few remaining elements would be clarified through written procedure (which was done before the deadline for submitting proposals to the IAEG-SDGs of 14 June). The co-Chair also thanked Canada for hosting the event and the US and IADB for offering to host the next Task Force meeting.