

TOSSD Task Force – 13<sup>th</sup> Meeting – June 2021  
CSO comments on a provider perspective

- We note that Task Force is moving quickly in the assessment of the implications of a provider perspective under TOSSD after this conversation was introduced in the latest Task Force meeting, March 2021. We welcome the Backgrounder note by appreciating the cautious approach towards the methodological issues, the communication concerns, and the tensions between TOSSD and ODA that a provider perspective may generate.
  - We firmly support the proposition that TOSSD's core added value as a metric resides in its methodological recipient perspective, and that overlaying a provider perspective will create real confusion among interested stakeholders, and substantially reduce the relevance of TOSSD as a global metric clearly distinguishable from ODA in support of the sustainable development goals.
  - In some regards, the overlaying of a provider perspective is significantly revamping the terms of the discussion as they were outlined in the [TOSSD Compendium of 2016](#), as described in Annex G of the Reporting Instructions, and in the excellent recent powerpoint presentation on TOSSD by the Secretariat.
  - Over the past few years, TOSSD has gone through a very thorough process that has led to the endorsement of the first full set of Reporting Instructions in June 2019. Since 2016, some key features have been clearly delineated, reflecting a recipient perspective, including:
    - a two Pillar approach: a focus on cross border flows only for recipient perspective; support for international public goods at the regional and global level, consistent with significant benefits to recipient countries;
    - providers and flows are both bilateral and multilateral;
    - reporting by the institutions that undertake activities with recipient countries;
  - Activity level reporting for TOSSD currently allows for the aggregation of these activities by provider, and there is no impediment for individual providers to report their contributions to TOSSD in their communications about international assistance flows.
  - The elements above - as reflected in the decisions made by this International Task Force over several years in developing the RIs - are clearly consistent with the stated intention of TOSSD being a metric to create greater transparency on the part of the international community about international public support for sustainable development directed to and in the interests (IPGs) of partner countries, which is a core strength of TOSSD for recipient countries in tracking resource flows for sustainable development.
  - Equally, these elements - along with other key features – differentiate TOSSD from the other pivotal metric in this field, ODA, whose purpose is clearly focused on *measuring donor effort* and on DAC members' accountability for these efforts (see Annex G of the RIs and [the definition of ODA](#), recently modernized to reflect this donor effort). Measuring and widely reporting provider/donor efforts in TOSSD will significantly challenge DAC members' accountability for this crucial measure of concessional finance; on the other hand, the credibility of the new metric may be jeopardized at a time when it is struggling to be fully acknowledged by the international community.
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- **With these concerns in mind, we believe that the International Task Force should continue to develop TOSSD exclusively as a recipient perspective metric as set out in the RIs, and focus its attention on refining the current methodological challenges, particularly as related to IPGs and significant benefit to recipient countries.** In our view this approach is crucial for strengthening the credibility and legitimacy of TOSSD in the international community. A provider perspective for TOSSD will create confusion and marginalization of ODA as the measure of donor efforts and should not be pursued. By enhancing its added value in tracking activities and flows through a recipient perspective, TOSSD can reaffirm its role in times when the international community is addressing thorny discussions such as in the case of C19 vaccine doses donations or SDRs allocations reporting.

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