FIFTH MEETING OF THE TOSSD TASK FORCE
ACCRA, GHANA, 25-26 SEPTEMBER 2018
MAIN CONCLUSIONS AND ACTION POINTS

This note presents the main conclusions and action points from the 5th meeting of the TOSSD Task Force (the TF) as recorded by the co-Chair and the Secretariat. In brief:

- The Chair informed participants that a new co-Chair has been found for the Task Force (Mr Risenga Maluleke, Statistician-General and Head of Statistics South Africa).

- The Task Force discussed the adjustments to the emerging Reporting Instructions and agreed to several amendments, which will be reflected in version 1.1 of the reporting instructions to be published on the TOSSD Task Force website.

- The representatives of Nigeria shared their experience and lessons learnt on the TOSSD pilot conducted in their country earlier this year. They found the pilot most useful and embraced the TOSSD concept.

- The Task Force discussed and validated a reply to the general comments that CSOs had shared ahead of the 4th TF meeting.

- There was support for the visualisation tool presented by the Secretariat and comments were made for further development of the mock-up TOSSD Database.

- Members of the Task Force supported the approach proposed by the Secretariat of presenting TOSSD at the next IAEG-SDGs meeting. They provided advice to firm up the presentation.

- The TOSSD data survey was seen as an important step in the development of TOSSD – a proof of concept to demonstrate the feasibility ahead of upcoming UN meetings (e.g. UN StatCom, March 2019).

- However, the timing appears challenging, as assigning SDG targets to development co-operation activities would be an important undertaking; also instructions for reporting on Pillar II may not be final by the next Task Force meeting. Some flexibility in carrying out the Survey would therefore be needed to cope with these constraints.

- Most Task Force members agreed with the proposal to replace the concept of Global Public Goods (GPGs) with the concept of International Public Goods (IPGs) and with the proposed eligibility criteria but requested clarifications on the terms of global challenges and development enablers.

- The Task Force tested the proposed decision tree and provided suggestions for improvement, which will be reflected in a new version at the next TF meeting.

- The Task Force thought it was helpful to test the TOSSD methodology on a specific development enabler, but the topic of migration was not considered as an appropriate pilot for Pillar II at this stage.

- On climate, the Task Force, recognising that the UNFCCC was in charge of monitoring "climate finance", reflected on the possible contributions that TOSSD could bring in the process, especially in terms of transparency of reporting. The Secretariat will prepare an issues paper on the treatment of climate as a global public good and development enabler for a future Task Force meeting.

- The Task Force is keen to hold public consultations on TOSSD and will further reflect on the best approaches going forward, given the already open and consultative nature of the current TOSSD process.

- The Secretariat will look into the possibility of being present at BAPA+40, including with a side-event.

- The Secretariat will propose that the Task Force adopts the PPP methodology (and/or the standard salary table) for measuring technical co-operation in TOSSD as a basis for the first TOSSD data collection. Depending on the outcome of the BAPA+40 process, the Task Force could reconsider any methodology emerging from this process. Members were invited to consult with their colleagues so as to decide on this option at the next Task Force meeting.

- Members recognised that given the number of issues that remain to be discussed, in particular regarding pillar II, the Task Force will probably need to continue its work after the UNStatCom in March 2019.

- Four Members informed the Task Force that they intended to attend the World Data Forum and could participate in an event with the UAE.

- Regarding the FAQ, two documents will be maintained: the current long version of the FAQ to be used with a specialised audience and a short, less technical and more reader-friendly version of the document for the general public. Members were invited to send their comments on the FAQ.

- The Secretariat held a discussion with IATI in preparation for the Ghana meeting. The outcome of the discussion was a proposal by the IATI Chair to produce a "guidance note" for IATI publishers once the TOSSD reporting instructions have been agreed upon.

1.	**Introduction and welcome**
	The Chair thanked Ghana for hosting the fifth meeting of the TOSSD Task Force, as well as all participants for their attendance. He informed participants that a new co-Chair had been found for the Task Force (Mr Risenga Maluleke, Statistician-General and Head of Statistics South Africa). The agenda for the meeting was approved.
2.	**Adjustments to the emerging Reporting Instructions following the previous Task Force meeting and consultations on pillar I**
	The Task Force discussed the adjustments to the emerging Reporting Instructions and agreed to several amendments, most important of which were the following (paragraph numbers refer to the version presented for the meeting):
	− Add, in paragraph 5, a reference to the "development co-operation effectiveness principles".
	− Remove, from paragraph 13, "other enterprises under significant government influence", given the difficulties in determining such influence.
	− Remove, from paragraph 26, the mention to the WTO.
	− Recognise, in paragraph 27, the dual provider-recipient nature of some. Also in paragraph 27, reflect the fact that "TOSSD recipients" may include international institutions (specifically in pillar II).
	− Edit paragraph 35 to state that short-term financial transactions would be aggregated only by recipient country and not by sector.
	− On export credits: add, in paragraph 5, language on the compliance of commercially-motivated flows with global standards and disciplines; add also a reference to the consultations held with the Export Credit Group in footnote 3; remove the reference to export credits from paragraph 30 and, instead, add a paragraph on export credits in the financial instruments section (new paragraph 62).
	The amendments will be made in version 1.1 of the emerging Reporting Instructions, to be published on the Task Force website after the meeting.
	Regarding paragraph 19, Task Force members were asked to be ready to provide concrete examples of exceptions to the reporting at activity level at the sixth TF meeting.
	The Task Force discussed the draft replies to the comments from Civil Society Organisations received ahead of the 4th TF meeting. A final reply on the CSOs' general comments was validated.
3.	**Nigeria pilot**
	The representatives of Nigeria shared their experience and lessons learnt during the TOSSD pilot conducted in their country earlier this year. They had found the pilot most useful and embraced the TOSSD concept. Since the pilot, they had continued to work to operationalise it internally.
	Nigeria's main comments on the TOSSD concept and features were:
	− TOSSD is in line with the current Nigerian Economic Recovery and Growth Plan (ERGP). The plan gives priority to all drivers of growth of the economy and the diversification of the economy (move away from oil as the only source of income); the contribution of the private sector is highly recognised.
	− Nigeria believes that innovative funding that mobilises private finance is the best complement to public funding and donor support. This is in line with the Addis Ababa Action Agenda and the objectives of the Nigerian ERGP.
	− Nigeria is committed to tracking development enablers across all sectors covered by the 17 SDGs.
	Nigeria faces capacity constraints to collect, collate, report, generate and disseminate official statistics for TOSSD:
	− While the Ministry of Budget and National Planning is equipped to store development co-operation projects using the existing Development Assistance Database (DAD, an online data

| | | storage facility supported by UNDP), other agencies do not have such standard mechanisms in place:
○ the Ministry of Finance, which is responsible for providing information on concessional loans and other credit facilities; and
○ the Ministry of Foreign Affairs, represented by Technical Aid Corps (TAC), which is designated to provide information on South-South and Triangular Co-operation provided by Nigeria to other countries.

− Regarding the modalities of development finance, Nigeria benefits from project aid and not budget support. Administrative costs associated with development co-operation projects (both grants and loans) are not disclosed to Nigeria by donors and partners.
− The Government is committed to collating TOSSD information among all relevant agencies but this will require strengthening the capacity of the key three ministries indicated above and improving their infrastructure (e.g. system upgrade of DAD). The National Statistical Office is not dealing with this data collection in Nigeria.
− DAD is currently not operating efficiently because the majority of donors and partners do not upload data on their activities in Nigeria. A decision has been taken to collect these data on a quarterly basis and introduce a validation procedure prior to publication online.
− DAD has helped raise awareness on the volume of external development financing provided to Nigeria. The availability of the DAD platform can facilitate TOSSD data collection; at the same time TOSSD can support the process to expand DAC to include information on credits and cross border facilities as well as south-south and triangular co-operation arrangements. |
| 4. | **TOSSD database and TOSSD data survey**

The Secretariat presentation covered three topics: i) a mock-up of a test database on TOSSD, ii) the possible use of TOSSD data to monitor support to SDGs, and iii) the forthcoming Survey to collect first real data on TOSSD. The discussion highlighted the following elements:

TOSSD database
- Participants expressed their support for the data visualisation tool presented by the Secretariat and encouraged its further development. It was noted that: the two pillars should be presented separately, and Pillar II not mixed with sectors; showing the basic description of projects was fine but the tool needs to provide access to more comprehensive information behind; triangular co-operation needs to be visible and separately identifiable.
- Future discussions should conclude on whether to maintain a link between TOSSD and ODA data, e.g. through the use of the same identification numbers for ODA activities. Some members were in favour of creating this link for the sake of transparency, while others saw a risk for TOSSD in the UN context if the data were too closely linked to ODA and OECD DAC statistics.
- The Secretariat confirmed that it would be able to produce proxy TOSSD data for providers that already report in the CRS. However, providers would need to verify the eligibility of projects (the part of ODA that is not sustainable should be removed from TOSSD) and add the non-ODA activities that fulfil the TOSSD eligibility criteria.

Monitoring of the support to the SDGs
- Members of the Task Force supported the approach proposed by the Secretariat for presenting TOSSD at the next IAEG-SDGs meeting (Stockholm, early November). They provided advice to firm up the presentation as follows:
○ Focus on the mock-up TOSSD database as this will speak to the national statisticians.
○ Present TOSSD as a "package" contributing to the measurement of several indicators.
○ Prepare a background document including the metadata for all the relevant indicators, but focus the presentation on just one indicator for demonstration purposes.
○ Clearly explain the need to adjust the measurement of the selected indicators even if they are classified as Tier I (noting that the IAEG currently focuses on Tier II indicators). |

	o Describe TOSSD as an additional source of data for existing indicators, rather than an update or replacement of the indicators.
	TOSSD data survey - The Survey was seen as an important step in the development of TOSSD – a proof of concept to demonstrate the feasibility in the lead up to forthcoming UN meetings (e.g. UN StatCom in March 2019). - However, the timing appears challenging. Assigning SDG targets to development co-operation activities would be an important undertaking; on the other hand, one member signalled that it could provide material to respond to the Survey based on its current reporting process, even if not entirely complete (for flows beyond ODA, work was still in an exploratory mode). The same member said it would be able to report on the outflows from trust funds as these data were in its systems. Also it was mentioned that instructions for reporting on Pillar II may not be final by the next Task Force meeting, which may impact the scope of the Survey. Some flexibility in carrying out the Survey would therefore be needed to cope with these constraints. - The Survey would collect, as a starting point, 2017 data from providers already reporting to the OECD. Data would be sought from emerging providers as well to illustrate the value added of TOSSD. (The pilot conducted in Costa Rica provided an opportunity to collect TOSSD data, mainly in kind technical co-operation, from an emerging provider's perspective.) There would be no thresholds set for activities covered in the Survey.
5.	**Support to development enablers and global challenges – draft eligibility criteria and decision tree for classifying activities under Pillar I or II** The Secretariat made a presentation on the definition and eligibility criteria of pillar II. Regarding the definitions: – Most Task Force members agreed with the proposal to replace the concept of Global Public Goods (GPGs) with the concept of International Public Goods (IPGs), recognising the advantages of being able to identify IPGs which are not fully global, including Regional Public Goods. One member expressed the view that a rather narrow definition of pillar II based on GPGs would facilitate the delineation with Pillar I (see section below on the intended final beneficiary). – The Task Force agreed that wording should be added in the Preamble of the Reporting Instructions to include safeguards about the fact that Pillar II should not have a crowding-out effect on ODA. – The Task Force requested that the concept of global challenges be elaborated and that the relationship between the three concepts of global challenges, development enablers and GPGs/IPGs be further clarified. – A word of caution was expressed on the term "development enablers" and whether this should be kept in the TOSSD definition. Very little literature is available on this term. One member warned against using the UN report "Realising the Future We Want for All" as a reference, as this was not a consensus document. Another member warned against the exclusion of development enablers from the definition of the concept. – One member advised only retaining the concept of IPGs/GPGs which is relatively well known, pointing out that the Pillar is difficult to explain and needs a strong rationale and narrative behind it. Regarding the eligibility criteria: – Task Force members agreed with the proposed two eligibility criteria for IPGs: o Goods are de facto public if they are non-exclusive and available for all to consume. o Public goods are IPGs if they benefit at least two countries. – One member did not agree on using as eligibility criteria the development enablers as spelled out in the UN report "Realising the Future We Want for All". – To be TOSSD-eligible, international institutions would be systematically assessed on the extent to which they benefit TOSSD-eligible countries. – For expenditures incurred in provider countries in support of IPGs, global challenges and development enablers, the Secretariat proposed an eligibility criterion to assess the benefit to

TOSSD-eligible countries. The Task Force concluded that more discussions are needed on this issue.

- o Several members asked that, in addition to the concepts of direct and indirect benefits, the notion of balance of these benefits between providers and TOSSD-eligible countries be reflected.
- o Several members advocated for a rather restrictive approach and proceeding with caution to not inflate TOSSD. One member stated that they did not agree on the inclusion of in-donor costs in TOSSD while another member expressed the opposite view.
- o One member did not agree on the exclusion of north-north flows.
- o One member suggested referring to "mutual benefit" instead of "win-win co-operation". The Secretariat responded that the concept of mutual benefit was strongly associated with south-south co-operation and that it would not be appropriate to use it in the context of TOSSD.
- o One member proposed reintroducing the notion of "primary purpose" in Pillar II.
- o One member warned against the risk of double counting within the broader SDG monitoring framework, as domestic support to SDGs could also support GPGs.
- – The eligibility of administrative costs was discussed. Several members expressed the view that administrative costs of multilateral organisations should be included in Pillar II. Divergent views were expressed as to the treatment of administrative costs of bilateral development co-operation agencies. One member proposed assessing the eligibility of administrative cost type by type rather than including them all by default. The Secretariat will prepare a specific paper on this topic for a future Task Force meeting.

The Task Force tested the decision tree proposed by the Secretariat to clarify the delineation between Pillars I and II.

- – The reporting format should clearly separate pillar I and pillar II activities.
- – Members agreed that all activities that involve cross-border flows to TOSSD-eligible countries should be included in pillar I even if they support IPGs.
- – The notion of cross-border flows needs to be clarified.
  - o In the case of activities implemented through international organisations, transactions often involve a double cross-border flow, first from the provider country to the international organisation and then from the organisation to TOSSD-eligible countries. Depending on the reporter (the provider country or the organisation), the level of information available on the final use of the funds would varies significantly. The organisation would be able to report the cross-border border flows to the final beneficiaries, while this information might not be captured if the provider country reports the activity. In practice, for programmes which support IPGs both at country level (Pillar I) and at the organisation level (Pillar II), only the organisation would be able to identify these two components. The provider country would be able to report the activity only against regional codes.
  - o The decision tree needs to give guidance on cases where the organisation might be located in a non-eligible country (e.g. ASEAN in Singapore).
  - o Some activities, while involving a cross-border flow to a specific TOSSD-eligible country, are intended to benefit several countries or regions (e.g. cancer research in a TOSSD-eligible country). Questions were raised as to whether such cross-border flows should be recorded against the country where the activity takes place or rather be included in pillar II.
  - o It was also proposed to explore the notion of intended final beneficiary. If no specific beneficiary can be identified in the list of eligible countries, then the activity should be categorised in Pillar II, based on the definition of GPGs.
- – It was proposed to have a trial period for TOSSD data on pillar II, given its complexity and challenges in setting its boundaries.

6.	**Examples of development enablers at the global level**
	Two examples were on the agenda – the topic of migration for which the Secretariat had produced an issues paper, and climate change for which a PPT was used to kick off the discussion.
	The Task Force thought that it was helpful to test the TOSSD methodology on a specific development enabler, but the topic of migration was not considered as an appropriate pilot for TOSSD Pillar II at this stage. It would be better to postpone the discussion on migration after more in-depth work on peace and security, research and climate has been carried out. Generally, it would be advisable to plan for a review of TOSSD Reporting Instructions after two years, to take stock of the data collected and possibly reconsider the inclusion/exclusion of some activities.
	On migration, Task Force members' comments were as follows:
	- The issues paper described well the theoretical framework and the articulation of the concepts of global public goods/global challenges/development enablers. However, the Task Force felt the discussion was premature. Also, one member was of the view that the issues paper addressed a political narrative that went beyond the technical mandate of the Task Force.
	- It was fine to present migration as a positive contribution to development, but this could also be perceived as an over-simplification of a complex topic and would need to be nuanced by taking into account the perspective of developing countries' hosting large numbers of refugees.
	- There was no consensus to include in-donor refugee costs in TOSSD, with one member indicating that this was too controversial issue and advocating for following a conservative line on this topic.
	- One member insisted that the parameters for ODA needed to remain constant and that all migration-related ODA would by default fit under TOSSD. This member deemed that it would be legitimate to reflect, under TOSSD, aspects not covered in ODA that can be linked to SDG targets: migrants versus refugees, irregular versus regular status (and possible use of force); support to refugees/migrants in providers' countries beyond 12 months (given the length of some protracted crises).
	- One member pointed to the specificity of forced migration, and the need for creative funding mechanisms to cope with this issue in the regions concerned, which did not necessarily entail cross-border flows.
	On climate, the Task Force, recognising that the UNFCCC was in charge of monitoring "climate finance", reflected on the possible contributions that TOSSD could bring in the process, especially in terms of transparency of reporting.
	- It was noted that DAC members' current reporting to UNFCCC is based on CRS and Rio markers. TOSSD could enhance the existing reporting by providing one consolidated place for data on non-concessional climate finance flows.
	- SDG 13 is narrow in scope and cannot be used to track climate finance in a comprehensive manner (many climate-related activities fall under other SDGs, e.g. renewable energy projects).
	- The boundaries of TOSSD, especially Pillar II, need to be well defined for climate, and only "global" activities should count (not provider countries' unilateral activities such as wind farms).
	- One member noted that provider countries also do a lot to damage the climate.
	The Secretariat will prepare an issues paper on the treatment of climate as a global public good and development enabler for a future Task Force meeting.
7.	**Outreach, including conclusions of the working lunch on IATI**
	The Task Force discussed the recent and upcoming outreach activities:
	- The Task Force is keen to hold public consultations on TOSSD and will further reflect on the best approaches going forward, given the already open and consultative nature of the current TOSSD process. CSOs are being consulted on a regular basis and the emerging Reporting Instructions may be too technical for a consultation with the wider public.
	- Several members advocated for a specific engagement session with multilateral agencies.
	- The Secretariat will look into the possibility of TOSSD Task Force being present at BAPA+40, including with a side-event.

	– Brazil thanked the Secretariat for participating in the International Seminar on Methodologies and Tools for International Cooperation Measurement on 17 and 18 September in Brasilia. Based on these discussions, the Secretariat will propose that the Task Force adopts the PPP methodology (and/or the standard salary table) for measuring technical co-operation in TOSSD as a basis for the first TOSSD data collection. Depending on the outcome of the BAPA+40 process, the Task Force could reconsider any methodology emerging from this process. Members were invited to consult with their colleagues so as to decide on this option at the next Task Force meeting.
	– The possible extension of the work of the Task Force was discussed. Members recognised that given the number of issues that remain to be discussed, in particular regarding pillar II, the Task Force will most probably need to continue its work after the UN StatCom meeting in March 2019.
	– Four members informed the Task Force that they intended to attend the World Data Forum and could participate in an event organised with the UAE.
	– Regarding the FAQs, several members asked to produce a shorter, less technical and more reader-friendly version of the document for the general public. The current long version of the FAQs can still be used with a specialised audience. Members were invited to send their comments on the FAQs.
	– Some modifications to the FAQs were proposed:
	    o Mention south-south co-operation and triangular co-operation among the resources that TOSSD measures.
	    o Point out that TOSSD will not only improve transparency but also donor coordination.
	    o Mention that while ODA measures donors' effort, TOSSD measures flows to developing countries.
	    o Include a footnote in the fifth question to clarify what indicators are being referred to.
	
	The Secretariat informed that it had held a discussion with IATI in preparation for the Ghana meeting. The outcome of the discussion was a proposal by the IATI Chair to produce a "guidance note" for IATI publishers once the TOSSD reporting instructions have been agreed upon.

	Conclusions and next steps The co-Chair and the Secretariat thanked Ghana for hosting this fifth meeting of the TOSSD Task Force and provided their views on the main conclusions, which are reflected in the present action points. The sixth meeting of the TOSSD Task Force will take place in Stockholm, Sweden from Monday 5 (mid-day) to Thursday 8 November 2018 COB.