This note presents the main conclusions and action points from the 10th meeting of the TOSSD Task Force (the TF) as recorded by the co-Chairs and the Secretariat. In brief:

- The co-chairs of the TOSSD Task Force and the co-chair of the Inter-agency and Expert Group on Sustainable Development Goal Indicators (IAEG-SDGs) briefed Task Force members about the ongoing process of review of the SDG indicator framework and in particular about the comments conveyed by Colombia at the IAEG-SDG October meeting. Colombia confirmed its support to the TOSSD process and highlighted the potential of TOSSD as an indicator for target 17.3. The country clarified that the objective of the intervention at the October IAEG-SDGs meeting was to refine certain aspects of the methodology.

- The Secretariat will edit the issues paper on item 1 to clarify that the UNFCCC confirmed that data collection on TOSSD will complement the UNFCCC efforts by providing information on support to climate change mitigation in provider countries, which is not actually part of the Convention’s mandate.

- There was overall broad support for the conceptual part of the strategy paper of the co-chairs (Item 2) and for the changes in concept—except for one member who preferred the paper to be a paper from the Task Force (discussed and agreed by its members). More cautious and pedagogic language may be used in some areas. The parts on financing and governance should be further discussed at the next meeting.

- A new version of the Reporting Instructions will be developed for the first regular TOSSD data collection exercise to start in March / April 2020, including all changes agreed during the meeting (Item 3).

- Members agreed on the proposed new sector categories for TOSSD (item 4). The Secretariat will propose a new coding system based on TF members’ comments to be discussed again at the next TF meeting. The Secretariat will look at a regional or international definition for cyber security.

- The inclusion of direct provider expenditures was approved as a new financial instrument on TOSSD (item 4). The Secretariat will look at the possible inclusion of subsidies for households and companies taking into account potential trade distorting effects and sustainability aspects. Its inclusion will be discussed at the next TF meeting.

- The use of a “flag” field to track mitigation and adaptation activities was approved (item 4). The Secretariat will develop guidelines and will indicate correspondence with Rio markers and climate change components to minimise the reporting burden for countries and organisations reporting in the OECD Creditor Reporting System (CRS).

- The proposed categories for the “support to refugees and protected persons” were approved (item 4), including a footnote to exclude pre-departure assistance from category I04 as well as the word “voluntarily” for the return of refugees to their countries of origin, nationality or last habitual residence.

- The Secretariat will propose some wording on the eligibility criteria for global financial stability to be included in Annex E of the Reporting Instructions to allow a more detailed discussion at the next TF meeting (Item 5).

- Members agreed to the disclosure of the Environmental and Social Standards in use for TOSSD activities and their publication in a TOSSD metadata file. The Secretariat will further reflect on the operationalisation of the sustainability test and will report back to the Task force on this topic (Item 6).

- The Task Force was divided on how to address the issue of biodiversity and the conversation should continue at a later meeting (Item 7).

- Members presented steps taken in preparation for the 2020 TOSSD data collection on 2019 expenditures. Several members indicated they would champion TOSSD in their respective regions. It was suggested to gradually create an online “Help” section, which should save the Secretariat some time in responding to external requests (Item 8).

- Members reacted positively to the initial version of the TOSSD visualisation tool (item 9). The Secretariat will continue the development and plans to release it to the public by June 2020.

- The Task Force agreed to have a common message during the UN Stat Com meeting to support the creation of the UN Working Group and recommend an appropriate line of communication/cross-representation between the TF and the UN Working Group. The Secretariat also recommended that some TF members volunteer to be part of the UN Working Group. The Secretariat will prepare and send to the TF ahead of the meeting two scenarios with talking points, based on whether or not Member States at the UN Stat Com will start a debate on the creation of the UN working Group (Item 10).

- A new item was added to the agenda, in which the TF agreed to extend its TORs until the end of July 2022 notably to cover the entirety of the work period of the UN Working Group, the March 2022 UN Stat Com and the HLPF in July 2022 (Item 12).
**Introduction and welcome**

Mr. Risenga Maluleke, co-Chair of the Task Force and host of the meeting welcomed all participants, especially Egypt and Gabon as new TOSSD Task Force members as well as representatives of CSOs, IATI and UNCTAD. Mr. Laurent Sarazin, co-Chair of the Task Force, thanked South Africa for hosting the meeting, as well as all participants for their attendance. To accommodate travel schedules, the agenda of the meeting was slightly modified with the items covered as follows: on day 1, items 1, 2, 5 and 3 in that order. On day 2: item 3, new item 12 (Terms of Reference and Governance for TOSSD), items 4, 7, 9, 8 and 10 in that order.

**Item 1. Update on recent developments from the meeting of the IAEG-SDGs in October 2019**

**Update on the IAEG-SDG process**

Mr. Laurent Sarazin explained the outcome of the IAEG-SDGs meeting held in October 2019. He indicated that TOSSD had been initially included in the indicator framework but there had been strong opposition from two Task Force members (Ghana and Colombia), which had opened a debate on whether Task Force members really represent their countries.

Ms. Viveka Palm, co-Chair of the IAEG-SDGs, joined the meeting via videoconference. She provided an overview of the work of the IAEG-SDGs and her reading of the TOSSD discussion at the October meeting. She confirmed that there had been both strong support, but also opposition to the inclusion of TOSSD in the indicator framework, and emphasised that statistics are often developed in an incremental fashion, that they usually start with minimal standards and cannot be perfect from the start. She then expressed her wish to work with the Task Force and the UN on further refining the TOSSD methodology until 2022. She advised that the future UN Working Group should be comprised of technical people so that the discussions remain at the technical level.

Three areas of concern were identified regarding the UN Working Group at this stage:
- **The scope of the work** for the group, which remains to be confirmed. It is expected that the work will focus on South-South Co-operation and the Pillar II of TOSSD, relying on the work of the TOSSD Task Force.
- **The exact working relationship** between the UN Working Group and the TOSSD Task Force, which is still unclear.
- **The composition of the group**, which is not yet defined. The group will include countries from all regions, representatives of the IAEG-SDGs and beyond, major emerging economies, such as China and India.

Task Force members expressed the need for the UN Working Group to not start from scratch and rather use the TOSSD methodology as a basis for its work. The Task Force also indicated that the future UN Working Group should collaborate closely with the Task Force, as agreed at the IAEG-SDGs meeting. To that effect, members of the Task Force should be adequately represented in the UN Working Group. A suggestion was made to refer to paragraph 55 of the Addis Ababa Action Agenda to avoid diverting from the TOSSD concept.

To prepare for the upcoming UN StatCom meeting, it would be important to have a clear strategy and common messages for TOSSD Task Force members to convey. Mr. Risenga Maluleke mentioned that strong support for TOSSD had been expressed in the meeting of the Committee of Directors-General of the National Statistics Offices of the African Union in November 2019. It was deemed critical for African countries to have information on external resources getting to their countries. He also acknowledged that it would be good to avoid politicising TOSSD and keep it as a measurement tool. The Task Force may wish to seek support from other regions in a similar fashion.

**Comments by Colombia at the October IAEG-SDG meeting and proposed feedback by the Task Force**

Colombia summarised the comments it had made at the October IAEG-SDGs meeting and highlighted that they represented a whole-of-government position. It clarified from the outset that Colombia did not oppose TOSSD. The country believes TOSSD has potential for informing the
indicator 17.3.1 of the 2030 Agenda but thought the methodology did not comply with all necessary criteria, such as the number of reporting countries (60%). Colombia would like to refine the methodology and reflect more on certain aspects such as the valuing of South-South Co-operation (SSC), the treatment of climate change, the development of a list of International Public Goods (IPGs) that can be included in Pillar II and the establishment of a system for recipient countries to validate what providers report under TOSSD, which also represents an opportunity to support data capacity building in recipient countries.

Task Force members agreed with the proposed responses to Colombia as presented in the issues paper for the meeting and expressed no reservations. Discussions on the main issues raised by Colombia and reactions by TF members were as follows:

- **On the need to have a minimum number of countries reporting to the framework**: as part of the eligibility criteria to qualify as a Tier II indicator, the co-Chairs indicated that the universe of provider countries in TOSSD would need to be clarified. For example, ODA is only reported by 50 bilateral donors [30 Development Assistance Committee (DAC) members and 20 countries on a voluntary basis] and is a Tier I indicator. Therefore, it cannot be required that 60% of all countries in the world report to the TOSSD framework for it to qualify as Tier II indicator. Members also referred to the comment by Ms Viveka Palm on the need to build the framework in an incremental fashion.

- **On the establishment of a list of International Public Goods (IPGs)**: one observer expressed its preference for not developing such a list, since it would not be consensual and there might be sensitive issues if a member does not recognise one IPG in the list. The Secretariat clarified that its initial proposal had been to develop such a list, but when the Task Force had first met to discuss how to structure Pillar II in TOSSD, members had expressed preference for developing eligibility criteria, rather than establishing a list of IPGs. Today, the TF has adopted a mixed approach, i.e. general eligibility criteria complemented by a list of topics with specific eligibility criteria in Annex E.

- **On the treatment of SSC**: one Southern provider said that the TOSSD methodology is in line with their internal methodology and can be used to report on their SSC activities. While TOSSD does not capture the value-added or impact of the interventions, it is a good measurement tool for inputs. The co-Chair commented that there is a need to measure the added value and impact in all approaches of development co-operation (not only SSC) but this is not within the scope of TOSSD. A member also said that the TOSSD methodology is flexible enough to accommodate changes in the methodology for valuing technical co-operation, as and when SSC providers agree on a common methodology. SSC is one of the aspects that will be looked at by the UN Working Group. It would be important to gather evidence on SSC through TOSSD data from a wide number of providers to learn and improve the measure.

- **On establishing a validation system for recipient countries**: the Secretariat proposed to do it on a pilot basis and invited Colombia to volunteer for such an exercise.

- **On climate change mitigation activities in provider countries**: one member asked if collecting such data is part of the mandate of the UNFCCC. The Secretariat clarified that the UNFCCC does not have a mandate in this area. This clarification would be included in the text of a revised version of the issues paper to be posted on the TOSSD Task Force web site (Item 1).

**Item 2. TOSSD Strategy Paper**

Mr Risenga Maluleke presented the main conclusions of the draft TOSSD strategy paper by the two co-Chairs. The following comments were made by Task Force members:

- **On the new TOSSD definition**:
  - Overall, there was support for the new definition with two members expressing particular support.
  - One member welcomed the fact that the revised definition had been reduced in size (as the previous one was perceived as too long for communication purposes) and
only focused on sustainable development. At the same time, it is important that an increased focus on sustainability does not lead to losing the emphasis on support to TOSSD-eligible countries. One observer indicated that the change in definition may indeed mean losing the focus on developing countries and that the concept of differentiated responsibilities was missing in the paper.

- The co-Chair indicated that there is no intention in the definition to reduce the focus on developing countries, so a revision may need to be made to that effect. TOSSD is about resources in / for developing countries, and there should be no shift of the concept away from developing countries. One member indicated that it was not clear what a broadening of the definition of TOSSD would entail, and that this needed to be clarified.

- **On the overall vision:**
  - The overall vision was broadly supported by members of the Task Force.
  - One member indicated that the paper should be reformulated as a common vision for the Task Force and therefore should be discussed more in depth, perhaps in a workshop format where all members actively participate. It was important to ensure joint ownership on the paper.
  - The term “breaking the mold” was commented by several members and observers: one found it too strong while others supported the term. Overall, there was support for the paper challenging the North-South divide and moving towards more of a “partnership” approach in the TOSSD context.
  - One member raised the issue of the UN Working Group and the TOSSD Task Force working in parallel and that the vision outlined in the strategy paper may be different from the one outlined by the UN Working Group. This should be kept in mind going forward.
  - Two participants recommended to change the term “political ambition” which could be misinterpreted in the TOSSD context.
  - One member suggested that the paper could mention the target “17.17: Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships”, rather than only target 17.3.
  - One member challenged the wording on the purpose of TOSSD: does it aim to provide an incentive system or does it aim for transparency?
  - One member recommended to include in the TOSSD framework a list of IPGs. One member asked if there was a list of IPGs or if external references to literature on IPGs could be provided. It was recalled that the Task Force had already specifically discussed, and in the end opposed, the possibility of creating a list of IPGs. One observer during the meeting also directly indicated that they were opposed to the creation of such a list.

- **On further defining the concept of sustainability:** several members and observers supported a gradual and process-oriented approach of first collecting data and gradually refining the concept of sustainable development based on evidence provided by these data.

- **Additional editorial comments were made:**
  - The term “preeminent” measure was challenged by one member.
  - The term “stakeholders” used throughout the paper should be clarified: does it include CSOs, the private sector? The paper talks about the Task Force, the Secretariat, observers, but does not mention “the reporters” and the role of CSOs in the paper. The role of each stakeholder should be described.
  - It was clarified by the co-Chair that the change in paragraph 8 from “flows” to “resources” does not change anything. Not all elements in TOSSD are flows since it includes some domestic spending and instruments that do not necessarily generate flows (e.g. guarantees).
  - In para 15: “refining the guidance on sustainability” may mean challenging the 2030 agenda. Perhaps the expression should be clarified.

- **On the governance and financing issues:**
  - The Task Force overall reiterated its support to a strong involvement of the UN in a future TOSSD governance system. The co-Chair Laurent Sarazin indicated
that TOSSD will need a governance structure that represents all countries involved. He highlighted the need to find a UN political home, but also asked what would happen if none is found. TOSSD will still need to be hosted somewhere to deal for example with the data collection.

- One observer indicated that one could learn from existing multi-stakeholder platforms.
- One observer and one member asked for clarification on which organisation would be the custodian agency mentioned in the paper, the OECD or the UN.
- One member expressed particular support for the creation of the UN Working Group. The member expressed concerns about the division of labour between the Working Group and the Task Force. The UN Working Group should build on the methodology and rather focus its discussions on some specific themes, rather than starting from scratch.
- One member indicated that any indicator in the SDG global indicator framework requires a custodian agency and a governance system. The Task Force can expand, but perhaps there is no need for an intergovernmental body for now.
- One observer indicated that the financing model for IATI works well as it is more predictable than voluntary contributions. Everyone who pays has a seat.

**On the financing model:**

- One member indicated that the financing model for IATI works well as it is more predictable than voluntary contributions. Everyone who pays has a seat. There will be a need for a fiduciary agency to manage funds and the OECD could play this role.
- One member asked about the budgetary implications of locating TOSSD at the UN. **Rough estimates of yearly costs of maintaining the TOSSD** would be useful in the next version of the paper.

The co-Chair Laurent Sarazin concluded by indicating that from his point of view, there was overall broad support for the paper and for the adjustments in the concept – except for one member who wanted the paper to be a Task Force paper. More cautious language may be used in some areas. Collecting data is key to the success of TOSSD. The co-Chair also noted that there was not much appetite by the TF to work as a norm-setter. The paper will also need to be more pedagogic. **The governance and financing parts of the paper will be further discussed at the next meeting.**

**Item 3. Adjustments to the TOSSD Reporting Instructions**

The Secretariat presented an updated version of the TOSSD Reporting Instructions and indicated that a new version of the document, including these changes will be circulated for the first regular TOSSD data collection exercise to start in March / April 2020. A summary of the changes is provided below:

- Proposed changes in paragraph 5, 15, 17, 62, 63, 125, Figure 6, Figure 8, Figure 9, title of Annex F were approved with no edits.
- Members and observers discussed changes to the definition of Triangular Co-operation (para 43 and 113): changes were approved with the term “trilateral” inserted in the definition and with the indication that the beneficiary partner is a TOSSD-eligible country and that it can also provide resources.
- Paragraph 72 was approved with “are” replaced by “is”.
- On Paragraph 95: the proposed change on Scholarships was approved. There was no consensus on debt relief so the old text will be kept pending further discussion, specifically to collect views from developing countries on the matter. For administrative costs, the paragraph was approved and a footnote added to indicate that these are administrative costs “not included elsewhere”. An indicative list of such administrative costs could be developed to facilitate reporting.

References made under this item refer directly to the paragraphs and proposed changes indicated in the revised Reporting Instructions proposed to the Task Force for the meeting, which is available at: [http://www.oecd.org/dac/financing-sustainable-development/development-standards/TOSSD%20Reporting%20Instructions_revised%20version_13Feb2020.pdf](http://www.oecd.org/dac/financing-sustainable-development/development-standards/TOSSD%20Reporting%20Instructions_revised%20version_13Feb2020.pdf)
In Annex E:
- The title was approved without the word “covered”.
- The proposed change to remove target numbers from the titles of the various sections was approved.
- The change in the section on climate change was approved.
- On the Peace and Security section, a revised text for Peacekeeping operations was discussed and approved during the meeting as follows:
  “UN peacekeeping operations and other peacekeeping operations mandated or authorised by a UNSC resolution are eligible for TOSSD.

For other peacekeeping operations mandated by non-military regional organisations, a justification should be provided that the mandate is focused on the protection of civilians, not on defeating an enemy. Operations should support the creation of conditions for lasting peace, and not have an explicitly belligerent role and approach. Moreover, they should comply with the three basic principles of UN peacekeeping operations listed below.” [...] 
- Still in the Peace and Security section, the changes proposed in the section on the engagement with partner countries’ military was approved.

A new version of the Reporting Instructions is now available on the TOSSD website. The new version includes all changes agreed during the meeting and is to be used for the reporting of 2019 expenditures.

Item 4. TOSSD Classifications

The Secretariat presented the issues paper on proposed TOSSD classifications to reflect lessons learnt from the TOSSD Data Survey, the pilot on peace and security, the discussions at previous Task Force meetings and the need to add categories of financial instruments for Pillar II expenditures.

Members and observers made the following comments:

TOSSD sector classification
- Members requested clarifications on whether the codes are voluntary, as some of the reporters might not yet be ready to adapt their systems. The Secretariat clarified that they are voluntary, and reporters can use them as and when they are able to do so. For the newest providers it might be easier to implement changes. A suggestion was made to keep track of the different versions of the classification so that reporters can use an older version if they are not able to adapt their systems in time for the next reporting cycle.
- A member suggested to include all TOSSD-specific purpose codes under existing codes (using the 5 first digits of an existing code and adding two digits) so that any reporter unable to use that code could use the parent code instead.
- One member recommended using an internationally or regionally recognised definition for Cyber-security. The Secretariat invited suggestions on an existing definition.
- One member mentioned that they use the ISIC classification and would therefore not be able to use the proposed codes. Another member suggested introducing these codes in the ISIC classification in the context of TOSSD and then propose them at the next update of the ISIC classification (which is updated every 10 years).

Financial instruments
- Members had no objections to the inclusion of subsidies as a financial instrument but recommended further reflection on which kind of subsidies could be reported. In particular, the discussion should take into account that some subsidies can distort trade, contribute to create imbalances in competition.
- Members agreed with including in the classification a category for direct provider expenditures.

Tracking climate change mitigation and adaptation activities
- Most members agreed with including a flag to track adaptation and mitigation activities, and requested the Secretariat to develop guidelines on the use of this flag, which should allow for selecting both adaptation and mitigation.
- Two members cautioned against the reporting burden and proposed to use the Rio marker system. The Secretariat clarified that for new reporters, the Rio marker system is quite complex and that a simple flag would actually reduce their reporting burden. Moreover, not all reporters in the CRS use the Rio markers e.g. the multilateral development banks report using their climate components methodology. In any case, for CRS reporters, the Rio marker or the climate component data can be easily converted to the TOSSD flag.
- One observer questioned the impact for TOSSD-eligible countries of climate mitigation actions undertaken in provider countries.

**Modalities**

- Members agreed to include four modalities to capture support to refugees, asylum seekers and protected persons in TOSSD, including with the footnote in I04 to exclude pre-departure assistance from this category in line with updated metadata in the Global Compact on Refugees Indicator Framework.
- One member requested to include the word “voluntarily” before return in category I04 to make it clear for reporters, even if this is covered in the TOSSD Reporting Instructions under the non-refoulement principle.
- One member suggested linking the work on the definition with that ongoing at the UN level on the issue of refugees, but the Task Force preferred to rather wait until this work comes to a conclusion.

The following conclusions were reached:

- Members agreed on the proposed new sector categories. The Secretariat will propose the concrete codes based on the suggestions received and the topic will be re-discussed at the next TF meeting.
- The Secretariat will look for a regional or international definition of cyber security, and welcomes any suggestions from TF members on this.
- The inclusion of a modality for direct provider expenditures was approved. The Secretariat will further examine the issue of subsidies for households and companies for discussion at the next TF meeting.
- The use of a flag to track mitigation and adaptation activities was approved. The Secretariat will develop guidance on the flag and indicate how it maps to the Rio markers and MDB climate components.
- The categories for support to refugees and protected persons were approved, including a footnote to exclude pre-departure assistance from category I04 as well as the addition of the word “voluntarily” for return to their countries of origin, nationality or last habitual residence.

**Item 5. Completing the reflection on Pillar II: Global Financial Stability in TOSSD**

The Secretariat presented the issues paper on the inclusion of global financial stability in pillar II of TOSSD. It was the first time TF members discussed this topic. Comments were made as follows:

- Most members agreed with the proposed inclusions and exclusions in table 4 of the issues paper related to multilateral expenditures in support of international macroeconomic and financial stability.
- One member did not agree with the interpretation of bailing out countries in crises, but agreed with the exclusion, not because of the high figures involved but because of the risk on the TOSSD narrative as it is not clear which part of the benefits are local or global.
- It was highlighted that the interpretation of the concepts of macroeconomic and financial stability evolve over time and might have a different meaning for different countries. For example, for Southern countries debt sustainability might be a key element, so there is a need to look at these concepts from a wider point of view.
- A member commented that conditionalities associated to IMF loans can be as polemic as bailing-out countries.
• A suggestion was made to consult the custodian agencies of the two SDG indicators that cover macroeconomic and financial stability.
• The Secretariat clarified that no additional criteria are needed for pillar I activities since their eligibility can be assessed by checking the focus of the activities against the two relevant SDG targets.
• On activities that take place in provider countries or by multilateral institutions, members and observers generally agreed with the proposed included and excluded activities, but sometimes had different views on the reasons for doing so.

The Secretariat will propose wording on the eligibility criteria to be included in Annex E of the Reporting Instructions to allow for a more detailed discussion at the next TF meeting.

Item 6. Operationalising sustainability in TOSSD: criteria for including or excluding activities

The Secretariat presented the issues paper on operationalising sustainability in TOSSD, which contained two issues for discussion: i) disclosure of the Environmental and Social Standards (ESS) in use for TOSSD activities and their publication in a TOSSD metadata file; and ii) establishment of an additional sustainability test for activities in environmentally sensitive sectors.

• Members agreed with disclosing the ESS frameworks in place (whether national or international ESS) and including this information in a TOSSD metadata file.
• Members discussed the sustainability test and while they found that it would be useful to have more practical guidance on this topic, they deemed that further reflection was needed, in particular:
  o A member questioned the usefulness to have an additional test, because sustainability is already defined by the eligibility criteria in section 2.2.1 of the Reporting Instructions (which could eventually be better operationalised).
  o Another member stated that the sustainability concept goes beyond the logic of ESS safeguards, from which the test was inspired, and should include the concept of resilience.
  o Some members stated that while a flowchart / decision tool is useful, it needs to be more robust and simple.
  o A member suggested that a practical approach would be to define clearly which activities should be blacklisted and not eligible.
  o Other members noted that sometimes the provider has little information on the final use of the funds provided as projects are executed by other agencies, but that still, the sustainability should be assessed on the basis of the intention of the provider.

The Secretariat will further reflect on the operationalisation of the sustainability test and will report back to the Task force on this topic.

Item 7. Biodiversity in TOSSD

The Secretariat made a presentation of the issues paper and the reactions were as follows:
• Overall the TF was divided on whether biodiversity can be considered as an “International Public Good”, with members holding strong views on both sides.
• One member indicated that biodiversity was a major element to address in TOSSD, but that the framework should be consolidated before addressing this particular topic.
• One observer indicated that its country did not recognise the term “International Public Goods” and therefore could not respond to the questions posed in the paper.
• One member suggested linking eligibility criteria of biodiversity to the exceptional character of certain species or ecosystems (e.g. those that are only available in a small number of areas in the world) or that are part of the global heritage.
• One member suggested to rather focus on regional and global expenditures for sustainable development, rather than on whether a specific topic is an IPG.

Due to time constraints, the session was shortened and only two of the four examples presented in the background paper were discussed: the Svalbarg Global Seed Vault and the Natura 2000 case Study.
Several possible additional eligibility criteria, beyond the existing ones for Pillar II (e.g. the benefit to developing countries), for activities taking place in provider countries emerged from the discussion. These criteria would need to address:

- **Property rights** (in the case of the Svalbarg Vault, looking at who can access the seeds would be important);
- **The structure and source of the financing** (in this case the financing is from the government of Norway for the benefit of other countries);
- **The level of inclusiveness and representativeness** of the governance body; whether the element supported by the activity is part of global heritage;
- **The level of destruction, endangerment, uniqueness** of a specific species/ecosystem.

The principles that had been used until now for developing eligibility criteria were also recalled by members, including the necessity to find simple criteria and the substantial benefit to developing countries. The question of how to assess whether a specific activity in a provider country has an “indirect” substantial benefit to recipient countries would need to be further discussed (in the case of the Natura 2000, should protected areas be considered as having this type of indirect benefit for recipient countries).

The Chair concluded by indicating that the Task Force had diverging views on this topic and that the conversation should continue at a later meeting.

### Item 8. Reporting on TOSSD in 2020 on 2019 resources

The Secretariat presented the plan for reporting TOSSD data in 2020 on 2019 resources, including the data cycle, the TOSSD format and explanatory notes for reporting. Task Force members were invited to indicate:

- **Steps taken in preparation for the 2020 TOSSD data collection on 2019 resources, and their expected timeline for reporting on Pillar I and Pillar II.**
  - The EU indicated they are establishing an automated system for reporting and that they used as a basis the Reporting Instructions of June 2019. While they expect their reporting on Pillar I to be on time, reporting on Pillar II is expected to be more challenging.
  - Japan indicated that they are studying whether they can provide TOSSD data as official data.
  - The US indicated that they will report on TOSSD, but will adopt an incremental approach for Pillar II.
  - The Philippines confirmed that they will report on TOSSD in 2020. They also invited the Secretariat to participate in an event of the Asian Group on SDGs in September 2020.
  - Indonesia indicated that they will also be collecting data and will increase coordination to see how to integrate TOSSD in their systems.

- **Potential championing role they could take to advocate for TOSSD reporting in their region:**
  - The EU indicated they will be happy to champion TOSSD at the regional level.
  - The US indicated that it would be good to have a “friends of TOSSD” group in Central and South America.
  - The Secretariat further indicated that the ideal scenario would be to organise seminars in different regions to launch and explain the data collection.

- **Need for special assistance:**
  - The US suggested to gradually create an online “Help section” (where reporters could find for example case studies that inform in a concrete manner the TOSSD eligibility of certain items). It was considered that such an online help section would save the Secretariat a lot of time.
  - It was clarified to one observer that if they were to report, their TOSSD data could be presented as provisional data.
**Item 9.** Presentation of the TOSSD Data Visualisation tool

The Secretariat performed a live presentation of the TOSSD data visualisation tool, showcasing the various ways of selecting, filtering, visualising and exporting the data. Meeting participants were given access to the website and were able to test it on their own.

Members reacted positively to the demonstrations, and praised the simplicity and the speed of the website as well as its flexibility. Members discussed the timeframe for finalising the prototype, the SDG visualisation options and the possibility to access data through an API.

The Secretariat confirmed that the website will be online in June at the latest, with the TOSSD Data Survey (data from the Survey will be partly anonymised) and that some aspects and functionalities might still change before the release date. Members have the possibility to test the actual version of the website and send their comments to the Secretariat.

**Item 10.** Outreach ahead of the UN Statistical Commission and upcoming events in the first semester of 2020

The Secretariat presented an update on the recent outreach events including the 10th IAEG-SDGs Meeting (22-24 October 2019), the 13th Session of the Committee of Directors General of National Statistics Offices in Africa (19-21 November 2019) and the informal update to the Development Assistance Committee (8 January 2020). An update on the pilot studies (Indonesia and Bangladesh) was also given. The Secretariat is still looking for a provider country pilot and called for volunteers. The main upcoming meetings with TOSSD outreach included the FfD Forum (April), the UN Development Cooperation Forum (UNDCF – May 2020) and the High-Level Political Forum in July 2020 (Note: in the meantime the covid-19 crisis has led the Secretariat to cancel events at the FfD and at the UNDCF.)

The TF then discussed the strategy at the UN StatCom and the sequence of interventions.

The TF agreed to have a common message during the meeting to: 1/ Support the creation of the UN Working Group and 2/ Recommend an appropriate line of communication / cross-representation between the TF and the UN Working Group. The Secretariat also recommended that some TF members volunteer to be part of the UN Working Group.

It was also agreed that the Secretariat would send to TF members talking points for two different scenarios, based on whether or not Member States at the UN Statistical Commission meeting start a debate on the creation of the UN Working Group.

**Item 12.** Terms of Reference and governance of the TOSSD Task Force

This item was added on the agenda during the meeting and therefore does not appear in the original agenda.

The TORs of the Task Force will expire in July 2020. TF members were invited to reflect on the governance structure post-July 2020 and in particular on the date until which the TF should continue its work.

There was unanimous support for the continuation of the work by the Task Force beyond July 2020. Several proposals were discussed as to the date of extension of the TORs and it was decided to extend them until the end of July 2022 for the following reasons:

- This time frame will allow for two years of full TOSSD data reporting (the 2020 and 2021 reporting cycles), which will help to provide evidence as to what TOSSD can bring in terms of additional transparency.
- The timeframe from July 2020 to July 2022 will cover the entirety of the work period of the UN Working Group, the March 2022 UN Stat Com and the July 2022 HLPF, which will be the political decision point after the UN Stat Com.
On the issue of the TF becoming an intergovernmental body, some Task Force members supported this option (which would allow the Task Force to benefit from official country positions) while others felt it was too early (given that TOSSD was only a nascent framework). **It was therefore decided to continue the conversation at the next TF meeting.**

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<tr>
<th>Item 11.</th>
<th>Wrap-up and next steps</th>
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<td></td>
<td>The co-Chair thanked the participants and the Secretariat for their hard work. The co-Chair also thanked South Africa for hosting the event. He recalled the main elements agreed during the meeting, also highlighted above. The next meeting is scheduled to take place in September 2020.</td>
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