

Total Official Support for Sustainable Development: An overview of 2019 data

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The International TOSSD Task Force in developing TOSSD have promoted it as a pre-eminent statistical measure that will include all official supported flows from all providers to promote sustainable development in developing countries and support International Public Goods (IPGs) that demonstrate substantial benefit to TOSSD-eligible countries. In March 2021, the Secretariat for the International Task Force published the [2019 TOSSD data](#), based on a wide survey of providers conducted in 2020. This first TOSSD data survey was based on the [Reporting Instructions](#) agreed by the Task Force, February 2020 version. This AidWatch Canada analysis is based on the detailed activity level data accessed through the data portal (updated dataset, downloaded, June, 2021).¹

Acknowledging that the 2020 survey of providers was the first comprehensive collection of TOSSD data, the results are important and confirm the potential, if not yet realized in this first survey, for greater transparency for flows related to Agenda 2030.

At the macro level the data demonstrates significant levels of official flows dedicated to the SDGs beyond DAC ODA, a much wider range of providers beyond the OECD DAC donors (with some notable exceptions), including a few South South Cooperation providers and institutions. But at this stage, there is still limited additional resources reported by DAC providers, not accessible through the OECD DAC Creditor Reporting System (CRS). Importantly, TOSSD collects data from multilateral organizations based on what has been received by developing countries (the recipient perspective). The latter is most often not newly reported resources per se, as many of these flows were the result of DAC donors' multilateral ODA, but now reported as received by developing countries, not the multilateral organization from the donor.

The data provides the opportunity to review the quality of flows reported for International Public Goods with access to project level descriptions and links to project documentation. But such a review requires a very time-consuming detailed analysis of thousands of activities, which this AidWatch Canada analysis does not attempt. It may be important to follow up with specific recipient country level analyses and/or analysis of selected providers, particularly the major reporters such as the European Union. However, an analysis of Pillar Two data (IPGs) in relation to substantial benefit to developing countries, will be challenging with the level of information currently available in the database.

This AidWatch Canada analysis of TOSSD data is also a first attempt at using the data to show trends. These trends are of course limited by the scope of this analysis, the data available / not available, and the outstanding issues in the conceptualization and reporting instructions.²

¹ The resulting Excel download has 286,172 row entries at the activity level and has been analyzed through the sort and pivot functions of Excel.

² For a detailed analysis of these issues and CSO perspectives on TOSSD, see Brian Tomlinson, March 2021, Total Official Support for Sustainable Development (TOSSD): Game changer or mirage?, Oxfam, ActionAid, AidWatch Canada, March 2021. accessible at <http://aidwatchcanada.ca/wp-content/uploads/2021/03/Final-TOSSD-Paper.pdf>.

A Summary of Findings

1. Total net disbursements According to the Secretariat these total disbursements were reported by 43 countries and 49 multilateral organizations, with first time data from 13 countries and institutions.³ **Total net disbursements in official flows reported by all providers were \$230.9 billion.** These flows were cross-border flows to TOSSD-eligible countries (Pillar One) and to International Public Goods (Pillar Two). Total (multi-year) commitments were \$391.2 billion. Gross disbursements were \$296.1 billion, with reported \$65.3 billion in reflows from previous loans and debt instruments. This analysis, unless otherwise stated, reflects on trends for net disbursements, as these being those that have a net benefit to recipient countries.

2. Types of providers Twenty six (26) bilateral donors and other high income countries accounted for 40% of TOSSD net disbursements; multilateral providers, 35%, South South country providers and SSC multilaterals, 4%, and 20% of activities related to “aggregate” providers. The aggregate data includes Secretariat-generated estimates for the World Bank, Germany, the Netherlands and the Czech Republic that did not report.

3. Top five providers Total net disbursements were highly concentrated. Not including “aggregate” providers, the five top providers accounted for 54% of TOSSD net disbursements – the United States (\$26.3 billion – 19%), European Union (\$23.6 billion – 17%), France (\$19.5 billion – 14%), the United Kingdom (\$10.6 billion – 8%), and the Arab Development Bank (\$9.1 billion – 6%). For Pillar Two only, France and the and the European Union account for more than half of these disbursements (55%).

4. Allocation by pillar Pillar One accounts for 70% of net disbursements and Pillar Two for 30%. Bilateral providers, including the European Union, made up 76% of the net disbursements under Pillar Two for International Public Goods.

5. Sources for TOSSD data TOSSD was highly dependent on CRS data for this first round of provider surveys. Excluding estimates to fill data gaps (non-reporting providers), only 28% of net disbursements for TOSSD were reported uniquely to TOSSD, with other disbursements derived from the DAC Creditor Reporting System (71%). Secretariat estimates to fill data gaps for non-reporting providers were 19% of total net disbursements. This result is not unexpected for the first data gathering exercise, particularly provider challenges in assembling the data that is not usually reported to the DAC CRS. For DAC providers and the EU, 24% of activities reported to TOSSD were unique.

6. Disbursements reported uniquely to TOSSD A total of \$51.5 billion in net disbursements were reported uniquely to TOSSD, with 60% of these flows related to Pillar Two activities for IPGs. They make up 44% of total net disbursements for Pillar Two. Ten providers account for more than 90% of these

³ First time reporters included Chile, Costa Rica, Indonesia and Nigeria, as well as the Global Partnership for Education, Privat Infrastructure Development Group, SESRIC, UN Capital Development Fund, UNCTAD, UNIDO, UN Inter-agency Pooled Funds, UN Office on Drugs and Crime, and UN Secretariat.

uniquely reported activities, with France, the EU and the World Food Program together making up 57% of uniquely reported activities.

7. Concessional Approximately 57% of gross disbursements reported to TOSSD were concessional (76% if unknown instruments are excluded which make up 26% of total gross disbursements). Loans were 20% of gross disbursements (27% excluding the unknown), of which almost two thirds were non-concessional in nature. This result is not surprising given the large reliance on the CRS for data, which is largely concessional flows, in this first survey.

8. Regional allocations At 44% and 37% respectively, Africa and Asia are the primary geographic focus for Pillar One net disbursements. Humanitarian assistance has a strong impact on the allocation of flows for Pillar One. When humanitarian assistance is removed, Africa's share increases to 47% and Asia's share (including the Middle East) drops to 35%. With its focus on International Public Goods, only 17% of Pillar Two disbursements are directed to a country or region.

9. Allocations to country income groups More than 86% of Pillar One country-allocated disbursements were made to Least Developed or Lower Middle-Income Countries, with 43% devoted to Least Developed and Low-Income Countries.

10. Top country recipients The top 15 recipient countries for Pillar One TOSSD net disbursements received 47% of these disbursements. Five (5) are Least Developed Countries, eight (8) are Lower Middle-Income Countries, and two (2) are Upper Middle-Income Countries. For Pillar Two, 85% of net disbursements had no recipient country specified. While not surprising given the focus on IPGs, as noted above, there is also no data verification to determine whether these IPG activities were of "substantial benefit" to recipient countries.

11. Additional reported disbursements for countries beyond CRS Approximately \$11.9 billion in net disbursements were reported for recipient countries beyond what would be available through the DAC CRS. In total this amount represents 7% of total disbursements allocated by countries, not derived from the CRS. But as noted above, in TOSSD, multilateral flows are reported as received by partner countries, and not as in ODA as received from DAC donors by the multilateral organization. While the difference has not been taken into account, TOSSD provides a more accurate picture of multilateral flows from a recipient country perspective.

12. Sector allocation of TOSSD At \$32.2 billion, humanitarian assistance is the largest sectoral allocation for TOSSD, with almost all allocated through Pillar One, including \$7.6 billion by Turkey. Within the 'Government and Civil Society' sector \$7.4 billion (or about 26% of this purpose code) relates to peace operations, security sector reform and facilitation of orderly migration and mobility, with just under half reported exclusively to TOSSD. At \$22.9 billion or 11% of all TOSSD sector allocated net disbursements, energy is the third largest sector, with allocations from both Pillar One and Pillar Two. Investments related to fossil fuels, nuclear energy and large hydro electric energy represent 10% of total gross investments

(not counting reflows) in the energy sector (excluding allocations to policy development and administration of energy systems).

13. Sector allocation for TOSSD activities reported exclusively to TOSSD Of the \$54.9 billion in exclusively reported activities, 25% were for humanitarian assistance, which made up more than a third (36%) of all disbursements for this sector. For energy, 44% of disbursements were reported uniquely to TOSSD.

13. Allocation to the SDGs Disaggregating all flows to individual SDGs is difficult as more than a third of activities are allocated to more than one SDG. Looking only at net disbursements for activities allocated entirely to single SDGs (66% of SDG allocated disbursements), the top SDGs are Goal 1 (ending poverty), Goal 7 (sustainable energy for all), Goal 3 (health), Goal 17 (partnerships) and Goal 4 (quality education). Together these five goals were allocated 59% of disbursements towards single SDGs. However, some Goals, such as Gender Equality or Climate Action are under-represented as only 7% and 8% of disbursements respectively, are reported solely to these Goals.

13. Mobilized private finance A total of \$47.1 billion in private finance was reported separately to TOSSD as mobilized by official flows. There is no information on the providers related to these private flows and none on the official resources that were the basis for their mobilization. While spread over 106 countries and regions, the top ten recipients received \$6.9 billion or 63% of those flows for which a recipient was identified (\$10.9 billion). Not unexpectedly, the top five sectors relate closely to those in which the private sector is a major stakeholder – banking and financial services, energy, industry, mining and construction, and business and other services. The fifth sector among the top five is agriculture and forestry. Together these sectors captured 91% of mobilized private sector funds for which a sector is identified (\$12.3 billion).

Detailed Analysis

1. Total TOSSD Reported (All Pillars)

Table One, Total TOSSD Disbursements, 2019

Billions of US\$	Gross Disbursements	Gross Share of Total	Net Disbursements	Net Share of Total
26 DAC Donors Reporting (1)	\$100.1	34%	\$88.7	38%
Other High-Income Countries	\$5.9	2%	\$5.1	2%
South South Cooperation Countries	\$8.7	3%	\$8.7	4%
South South Cooperation Multilaterals	\$4.0	1%	\$1.3	1%
Development Finance Banks (non SSC) (2)	\$39.8	13%	\$21.4	9%
UN & Related Organizations (non SSC)	\$36.1	12%	\$35.2	15%
EU Institutions	\$23.6	8%	23.6	10%
Other Organizations & Funds	\$1.9	1%	\$1.1	0%
Aggregate (3)	\$76.0	26%	\$45.8	20%
TOTAL (4)	\$296.1		\$230.9	

1) Excludes Czech Republic, Germany, and the Netherlands, which did not report in 2020.

2) Excludes the World Bank, which did not report in 2020.

3) Aggregate includes estimates of TOSSD relevant activities for the World Bank, the Czech Republic, Germany and the Netherlands based on their reporting the OECD DAC CRS and export credits and non-concessional flows under the DAC's Other Official Flows.

4) The total does not include \$17 billion reported by the European Investment Bank, which were reported only as commitments and not gross disbursement.

1.1 Total Net Disbursements Total TOSSD total gross disbursements reported for 2019 were \$296.1 billion. But this amount was reduced by reflows of \$65.2 billion, which were reported by providers, with the result of total net TOSSD disbursements of \$230.9 Billion. (**Table One**) Reflows were mainly reported by Development Finance Banks and under Aggregate (with the World Bank and Germany major creditors). According to the Secretariat these flows were reported by 43 countries and 49 multilateral organizations, with first time data from 13 countries and institutions.⁴

1.2 Bilateral / Multilateral Share Twenty-six (26) DAC donors' net disbursements represented 38% of total flows (40% including other High-Income Providers). There was no data for three DAC donors (Czech Republic, Germany and the Netherlands). The Secretariat has included some data from these donors derived from the OECD DAC CRS, under 'Aggregate'. Total multilateral net flows to TOSSD eligible countries were \$62.5 billion (35% of total flows), including the EU and Development Finance

⁴ First time reporters included Chile, Costa Rica, Indonesia and Nigeria, as well as the Global Partnership for Education, Privat Infrastructure Development Group, SESRIC, UN Capital Development Fund, UNCTAD, UNIDO, UN Inter-agency Pooled Funds, UN Office on Drugs and Crime, and UN Secretariat.

Banks. **(Table Two)** The EU had net flows of \$23.6 billion (29% of multilateral flows). At 10% of total TOSSD net disbursements, the EU is the second largest provider after the United States (\$26.3 billion).

Table Two, Share of Total Net TOSSD Disbursements, 2019

	Share
DAC Donors and other High-Income Providers	40%
Multilateral Providers	34%
Aggregate *	20%
South South Cooperation Countries & Institutions	5%

* See note (3) under Table One

1.3 Large Numbers of Providers Reporting but Highly Concentrated among a Few There were 89 reporting providers – 43 bilateral providers and 49 multilateral providers. But TOSSD disbursements were highly concentrated. The top 15 providers account for 75% of total net TOSSD disbursements (not including ‘Aggregate’). **(Annex One)** The five top providers accounted for 54% of TOSSD net disbursements – the United States (\$26.3 billion), European Union (\$23.6 billion), France (\$19.5 billion), the United Kingdom (\$10.6 billion), and the Asia Development Bank (\$9.1 billion).

Annex One also sets out the top fifteen providers for Pillars One and Two. Provider allocations to these two pillars are also highly concentrated among the top 15, accounting for 72% and 87% of net disbursements respectively. Turkey and the World Food Program are among the top five providers for Pillar One. France and the European Union alone account for more than half (55%) of disbursement under Pillar Two.

1.4 DAC Donors TOSSD and ODA Reporting The net TOSSD disbursements of \$88.7 billion for 26 DAC donors compares to \$119.8 billion in net ODA from these donors in 2019. These metrics are not comparable. ODA includes provider flows directly to multilateral organizations, which are not included in TOSSD. Since TOSSD is calculated as a recipient perspective, only multilateral flows from multilateral organizations directly to TOSSD eligible countries are to be included in TOSSD.

1.5 Allocations by Pillar Pillar One (direct cross-border flows to TOSSD eligible countries) accounted for more than two-thirds (70%) of reported TOSSD net flows. **(Table Four)** Pillar Two (net flows for International Public Goods) made up 30% of the total reported TOSSD net flows. Bilateral providers made more than 56% of the investments in International Public Goods under Pillar Two (76% if the European Union is included). **(Table Three)** DAC bilateral providers and the EU reported a rough balance in their allocations to the two pillars (57/43 for DAC providers and 41/59 for the EU). **(Table Four)**

Table Three, Net Disbursements, Provider TOSSD Allocation by Pillars, 2019

Billions of US\$	Pillar One (Net Disbursements)	Share of Pillar	Pillar Two (Net Disbursements)	Share of Pillar
26 DAC Donors Reporting (1)	\$50.4	31%	\$38.3	56%
Other High-Income Countries	\$4.3	3%	\$0.8	1.2%
South South Cooperation Countries	\$8.3	5%	\$0.4	0.6%
South South Cooperation Multilaterals	\$1.3	0.8%	-	-
Development Finance Banks (non SSC) (2)	\$21.0	13%	\$0.4	1.2%
UN & Related Organizations (non SSC)	\$28.3	17%	\$6.9	10%
EU Institutions	\$9.7	6%	\$13.9	20%
Other Organizations & Funds	\$0.8	0.5%	\$0.3	0.4%
Aggregate (3)	\$37.8	23%	\$8.0	12%
TOTAL (4)	\$161.9		\$69.0	

1) Excludes Czech Republic, Germany, and the Netherlands, which did not report in 2020.

2) Includes the World Bank, which did not report in 2020.

3) Aggregate includes estimates of TOSSD relevant activities for the World Bank, the Czech Republic, Germany and the Netherlands based on their reporting the OECD DAC CRS and export credits and non-concessional flows under the DAC's Other Official Flows.

1.6 DAC donors and allocations to Pillar One Twenty-six DAC donors reported \$50.4 billion in TOSSD resources under Pillar One (cross-border flows). **(Table Three)** These TOSSD flows should roughly equate to the portion of ODA that is Bilateral Country Programmable Aid (ODA flows that are available to developing countries) plus Bilateral Humanitarian Assistance.⁵

For these DAC donors, CPA and Humanitarian Assistance was \$60.7 billion in 2019, \$10.3 billion more than TOSSD Pillar One. Since TOSSD also includes non-concessional cross border flows, TOSSD should be a larger amount for the same set of donors. As the 2019 TOSSD data survey was the first to be implemented, it may be that donors did not fully report all eligible cross-border ODA flows to TOSSD.

⁵ These two metrics are not exactly comparable due to the treatment of donor allocations to multilateral organizations by TOSSD from a recipient perspective. Humanitarian assistance is gross disbursements derived from the OECD DAC CRS.

Table Four, Net Disbursements, Balance of Provider TOSSD Allocation to Pillars, 2019

Billions of US\$	Pillar One (Net Disbursements)	Pillar Two (Net Disbursements)	Pillar One / Pillar Two Share of Total Type of Provider
26 DAC Donors Reporting (1)	\$50.4	\$38.3	57% / 43%
Other High-Income Countries	\$4.3	\$0.8	85% / 15%
South South Cooperation Countries	\$8.3	\$0.4	97% / 3%
South South Cooperation Multilaterals	\$1.3	-	100%/0%
Development Finance Banks (non SSC) (2)	\$21.0	\$0.4	98% / 2%
UN & Related Organizations (non SSC)	\$28.3	\$6.9	80% / 20%
EU Institutions	\$9.7	\$13.9	41% / 59%
Other Organizations & Funds	\$0.8	\$0.3	73% / 27%
Aggregate (3)	\$37.8	\$8.0	83% / 17%
TOTAL (4)	\$161.9	\$69.0	70% / 30%

1) Excludes Czech Republic, Germany, and the Netherlands, which did not report in 2020.

2) Includes the World Bank, which did not report in 2020.

3) Aggregate includes estimates of TOSSD relevant activities for the World Bank, the Czech Republic, Germany and the Netherlands based on their reporting the OECD DAC CRS and export credits and non-concessional flows under the DAC's Other Official Flows.

1.7 TOSSD Amounts by Source Data

The TOSSD dataset identifies the source of data reported in this first survey of providers. **Table Four** sets out the different categories:

- **CRS-TOSSD** – Activities reported to both the CRS and TOSSD
- **TOSSD** – Activities reported only to TOSSD
- **TOSSD Estimate** – Non-ODA share of contributions to multilateral organizations in support of SDGs (Pillar Two)
- **CRS Data Used as a Proxy** – Reporters not able to complete the survey, but requested that relevant CRS 2019 data be used as a proxy
- **Estimated Data Gaps** – Gaps linked to providers who did not report, but do report to the DAC CRS, estimated to make TOSSD data more complete

Table Five, Allocation of TOSSD Disbursements by Source of Data, 2019

Source (Billions of US\$)	Gross Disbursement	Reflows	Net Disbursement	Net Share
CRS-TOSSD	\$173.9	\$45.4	\$128.5	69%
TOSSD	\$52.8	\$1.0	\$51.8	28%
TOSSD Estimate	\$3.2	0	\$3.2	1%
CRS Data used as a Proxy	\$4.2	\$0.2	\$4.0	2%
Sub Total	\$230.8	\$46.6	\$187.4	100%
Estimated Data Gaps	\$62.1	\$18.7	\$43.5	19%
Total	\$296.1	\$65.2	\$230.9	

Acknowledging that the 2019 data survey was the first data gathering exercise for TOSSD, it is understandable that some providers were not able to fully participate, and others relied on CRS data already reported to the DAC. Only 28% of net disbursements for TOSSD were uniquely reported to TOSSD (excluding ‘estimated data gaps’). (**Table Five**) A further 1% were estimates for non-ODA shares of multilateral organizations financial flows. More than two thirds of the data (71%) had been reported to the CRS by the provider for 2019 (CRS-TOSSD and CRS Data used as a Proxy).

Table Six, Allocation of DAC Donors (including EU) by Data Source, 2019

Net Disbursements, Billions of US\$

Data Source	DAC Donors + EU	Share of total DAC Donors + EU
CRS-TOSSD	\$77.2	70%
TOSSD	\$26.2	24%
TOSSD Estimate	\$3.0	3%
CRS Data used as Proxy	\$4.0	3%
Estimated Data Gaps	\$0.0	0%
Total	\$110.4	

Seventy percent (70%) of net disbursements by DAC providers and the EU were reported to both the DAC CRS and TOSSD. Less than a quarter (24%) were disbursements for activities that were uniquely reported by these providers to TOSSD. (**Table Six**) There remains a considerable overlap between CRS data (mainly ODA) and reported TOSSD data (73% of reported disbursements) for DAC and EU providers. All of the “Aggregate” providers were related to “Estimated Data Gaps”.

Table Seven, Allocation of Multilateral and SSC Providers by Data Source, 2019

Billions of US\$, Net Disbursements

Data Source	Multilaterals and SSC	Share of Multilaterals and SSC
CRS-TOSSD	\$51.3	67%
TOSSD	\$25.5	33%
TOSSD Estimate	\$0.2	0.2%
CRS Data used as Proxy	0	0
Estimated Data Gaps	0	0
Total	\$77.0	

Table Seven indicates that a third (33%) of disbursements by multilateral organizations and South South Cooperation providers were uniquely reported to TOSSD. All other disbursements (67%) for these organizations and providers were also derived from the CRS.

1.8 Reporting of Activities Exclusively Reported to TOSSD

A total of \$51.8 billion in net disbursements were exclusively reported to TOSSD, beyond those reported to the DAC's CRS. Close to 60% of these exclusively reported activities were related to Pillar Two (by net disbursements) and 41% to Pillar One. They made up 13% of total net disbursements in Pillar One and 44% of total net disbursements in Pillar Two. If 'Estimated Data Gaps' is excluded the shares are 17% and 49% respectively. The main focus of activities exclusively reported to TOSSD is International Public Goods (Pillar Two).

Net disbursements for activities that have been exclusively reported to TOSSD are highly concentrated among ten provider countries and institutions. More than 90% of the \$51.8 billion in net disbursements for such activities are accounted for by these providers (**Table Eight**). France, the EU and the World Food Program alone account for 57% of these activities.

Table Eight: Top 10 Providers Reporting TOSSD Exclusive Activities, 2019

Billion of US Dollars, Net Disbursements

Country / Institution	Net Disbursements	Share of Total TOSSD Exclusive (\$51.8 billion)
1. France	\$11.5	22%
2. EU Institutions	\$11.0	21%
3. World Food Program	\$7.5	14%
4. UNICEF	\$4.6	9%
5. UNDP	\$3.9	7%
6. UN Secretariat	\$2.8	5%
7. World Health Organization	\$2.6	5%
8. United States	\$2.2	4%
9. UNFPA	\$0.7	1%
10. UN Institute for Development Research	\$0.7	1%
Total	\$47.5	92%

1.9 Allocation of TOSSD by Financial Instruments

Table Nine: Financial Instruments for the Delivery of TOSSD (Gross Disbursements), 2019

Billions of US Dollars	Pillar One	Pillar Two	Total
Grants	\$ 97.5	\$ 51.1	\$ 148.7
Share of Pillar	43%	73%	50%
Loans / Debt Instruments	\$ 59.6	\$ 0.2	\$ 59.8
Share of Pillar	26%	0.3%	20%
Concessional Loans (Share of Loans)	\$ 18.9 (32%)	\$ 0.1	\$ 19.0 (32%)
Non-Concessional Loans (Share of Loans)	\$ 38.1 (64%)	\$ 0.1	\$ 38.2 (64%)
Unknown Concessional	\$ 2.0 (3%)		\$ 2.0 (3%)
Guarantees	\$ 0	0	\$ 0
Share of Pillar	0%	0%	0%
Equity	\$ 0.9	\$ 0.1	\$ 1.1
Share of Pillar	0.4%	0%	0.4%
Debt Relief	\$ 0.1	\$ 0.2	\$ 0.3
Share of Pillar	0%	0.3%	0.1%
Unknown	\$ 67.9	\$ 8.1	\$ 76.0
Share of Pillar	30%	12%	26%
Total	\$226.4	\$69.8	\$296.1

A large proportion of TOSSD gross disbursements (57% or 76% if unknown instrument is excluded) for 2019 are concessional finance (loans or grants). (**Table Nine**) Grants made up 73% of Pillar Two gross disbursements. More than a quarter (26%) of gross disbursements did not indicate a financial instrument. Most of these were concentrated in Pillar One.

Loans and debt instruments were 20% of gross disbursements or 27% if unknown instrument is excluded. Of the \$59.8 in loans, almost two thirds (64%) were reported as non-concessional loans. These non-concessional loans made up 13% of all gross disbursements and 17% of gross disbursements excluded those reported as unknown for the financial instrument.

The reporting of loan guarantees, equity and debt relief were negligible in the 2019 data.

2. Allocation of TOSSD Disbursements to Regions and Country Income Groups

2.1 Allocations to Regions

As would be expected, Pillar One, which focus on cross-border flows, has a much smaller set of activities with country allocation unspecified than Pillar Two, which focuses on International Public Goods (8% of Pillar One net flows versus 82% of Pillar Two). (**Table Ten**) Since less than 20% of Pillar Two disbursements identify a country or regional allocation, the focus in this analysis of geographic and country income group focuses on Pillar One.

Pillar One TOSSD allocations by region has a small bias towards Africa (44% of net flows) when activities with no country or regional allocations are removed. (**Table Ten**) Asia is an equally prominent recipient of TOSSD flows for Pillar One (40% excluding unspecified).

Table Ten: Regional Allocation of TOSSD Net Disbursements, 2019

Share of TOSSD Total

Region	Total TOSSD	Total TOSSD, Exl. Unspecified	Pillar One, Total	Pillar One, Exl Unspecified	Pillar Two, Total
Africa	31%	44%	40%	44%	9%
America	6%	9%	8%	9%	1%
Asia	28%	40%	37%	40%	5%
Europe	4%	6%	5%	6%	2%
Oceania	1%	2%	1%	2%	0%
Region Unspecified	30%		8%		82%

In a rough comparison of regional allocations between TOSSD Pillar One and Country Programmable ODA and Humanitarian Assistance (**Table Eleven**), TOSSD allocations to Africa are slightly higher (removing country unspecified), at 44% for TOSSD and 41% for CPA and Humanitarian Assistance.⁶ Asia has a higher profile in the latter compared to TOSSD Pillar One, at 45% of disbursements.

Table Eleven, Country Programmable ODA and Humanitarian Disbursements by Region, 2019

Gross Disbursements, Share of Total

Source: OECD DAC2a	Share of Total ODA	Share of ODA, Excl. Unspecified
Africa	38%	40%
America	8%	8%
Asia	43%	45%
Europe	4%	4%
Oceania	2%	2%
Region Unspecified	5%	

⁶ These two metrics are not exactly comparable due to the treatment of donor allocations to multilateral organizations by TOSSD from a recipient perspective. Humanitarian assistance is gross disbursements derived from the OECD DAC CRS.

As noted in Section 3 below, humanitarian assistance makes up more than 20% of Pillar One net disbursements. The inclusion of humanitarian assistance in TOSSD has an impact on the regional allocation of TOSSD. Examining only TOSSD for longer term advancement of the SDGs through Pillar One (excluding humanitarian assistance and region unspecified), Africa's share rises to 47% (compared to 44% with the inclusion of humanitarian assistance). Asia's share drops to 35% (from 40%) and the Americas increases 10%.

2.2 Allocations to Country Income Groups

More than 86% of Pillar One country-allocated disbursements were made to Least Developed or Lower Middle-Income Countries, with 43% devoted to Least Developed and Low-Income Countries. (**Table Twelve**). The same proportions apply when humanitarian assistance is removed from Pillar One activities.

Table Twelve, Pillar One, Allocation by Income Group, Share of Total Country Allocated, 2019⁷

Billions of US Dollars

Billions of US\$	Total Net Disbursements / Share of Total Allocated	Net Disbursements, Exl. Humanitarian
Least Developed / Low Income	\$59.2 / 43%	\$46.4 / 42%
Lower Middle Income	\$60.7 / 44%	\$48.2 / 44%
Upper Middle Income	\$19.2 / 14%	\$15.2 / 14%
Total Country Allocated	\$139.1	\$109.8
Country Unspecified / Regional	\$23.7	\$22.0

Comparing Pillar One with CPA ODA including humanitarian assistance, TOSSD Pillar One has slightly higher allocations to Least Developed and Lower Middle-Income Countries. Interestingly, CPA ODA has higher allocations to Upper Middle-Income Countries, 17% compared to 14% for Pillar One. (**Table Thirteen**)

Table Thirteen, CPA ODA and Humanitarian, Allocation by Income Group, 2019

Billions of US Dollars, Source: OECD DAC Country Programmable Aid (CPA)

	Share of Real ODA, Exl. Country Unspecified
Least Developed / Low Income	\$26.3 / 42%
Lower Middle Income	\$20.1 / 41%
Upper Middle Income	\$10.8 / 17%
Total Country Allocated	\$63.2
Country Unspecified	\$9.7

⁷ This Table is based on data from the March 2021 database for Pillar One. There is a difference of \$1.7 billion more reported TOSSD finance in March compared to the June version of the database. The latter is the basis for all the Tables in this analysis unless specified.

2.3 Top Country Recipients

Annex Two provides a breakdown for Pillar One for the top 15 TOSSD recipients, summarized in **Table Fourteen**. Allocations to countries is highly concentrated, with the top 15 recipients receiving 47% of TOSSD net disbursements. Among these top 15, five (5) are Least Developed Countries, eight (8) are Lower Middle-Income Countries, and two (2) are Upper Middle-Income Countries. When humanitarian assistance is excluded the number of Lower Middle-Income Countries rises to nine (9), with only one (1) Upper Middle-Income Country included among the top 15 countries.

Table Fourteen, Allocation by Recipient Country, 2019
(Country share excluded 'Country Unspecified')

	Pillar One	Pillar Two
Specific Country Allocated	86%	8%
Regional Allocated	5%	7%
Country Unspecified	8%	85%
Share of Country Allocated		
Top 5 Countries	21%	
Top 10 Countries	36%	
Top 15 Countries	47%	

2.2 Country Allocations for Net Disbursements Reported Exclusively to TOSSD

There were \$11.9 billion in country allocations for activities reported exclusively to TOSSD, which were only 28% of these exclusively reported activities. The \$11.9 billion represents only 7% in additional finance reported at the country level, beyond what is available in the CRS.

Among the top 10 country recipients of TOSSD flows, only Afghanistan received a significant share of flows that were uniquely reported to TOSSD beyond what is available or estimated in the CRS. Seven out of the ten countries, the uniquely reported flows made up 5% or less of their total net flows from all sources. (**Table Fifteen**)

Table Fifteen, Share of Exclusively Reported TOSSD Flows by Country

Billions of US Dollars

Country	Total Net Flows (all pillars)	Share of Exclusively Reported TOSSD Flows
Bangladesh	\$5.2	3%
Pakistan	\$5.2	6%
Egypt	\$5.1	2%
India	\$5.0	4%
Ethiopia	\$4.8	5%
Afghanistan	\$4.5	15%
Jordan	\$3.9	3%
Nigeria	\$3.8	9%
Kenya	\$3.5	3%
Uzbekistan	\$3.0	1%
Total	\$43.9	5%

3. Allocations to Sectors

3.1 Sector Allocations of Net and Gross Disbursements

Table Sixteen allocates TOSSD net disbursements by sector and pillar. The top five sectors (humanitarian assistance, government and civil society, energy, health and education) make up more than half (52%) of sector allocated TOSSD net disbursements (i.e. the net value to partner countries and IPGs). **Annex Three** provides a sector breakdown for gross disbursements, reflecting the priority sectors for total TOSSD allocations to these sectors. The top five sectors make up 49% of gross disbursements allocated to a sector (government and civil society, humanitarian assistance, energy, transport and storage, and health).

At \$32.2 billion in net disbursements, humanitarian assistance is the largest sectoral allocation for TOSSD, with almost all allocated through Pillar One. (**Table Sixteen**) This amount compares to \$23.4 billion in DAC donors and multilateral humanitarian assistance in 2019. TOSSD humanitarian assistance includes \$7.6 billion from Turkey.

Within the ‘Government and Civil Society’ sector (\$28.9 billion in net disbursements), \$7.4 billion (or 26% of this sector) relates to peace operations, security sector reform and facilitation of orderly migration and mobility. European Union Institutions is responsible for 28% of these investments or \$2.1 billion. Almost half of the \$7.4 billion -- \$3.5 billion or 47% -- was reported exclusively to TOSSD.

At \$22.9 billion in net disbursements (\$31.1 billion in gross disbursements), or 11% of all TOSSD sector allocated flows, energy is the third largest sector, with allocations from both Pillar One and Pillar Two. (**Table Sixteen** and **Annex Three**) Just under half (\$10 billion in net disbursements) was reported exclusively to TOSSD under Pillar Two. There is a strong bias towards investments in renewable energy. Nevertheless, \$3.9 billion in gross disbursements related to fossil fuels, nuclear energy and large hydro

electric energy were also included. These represent 10% of total gross investments in the different forms of energy supported (excluding allocations to policy development and administration of energy systems).

Table Sixteen, Sector Allocation of TOSSD, 2019

Billions of US Dollars, Net Disbursements

Sector*	Pillar One	Pillar Two	Total	Share of Total*
Humanitarian Aid	\$ 30.8	\$ 1.5	\$ 32.3	15%
Government & Civil Society	\$ 22.0	\$ 6.9	\$ 28.9	13%
Energy	\$ 12.6	\$ 10.3	\$ 22.9	11%
Health	\$ 12.5	\$ 3.0	\$ 15.5	7%
Education	\$ 10.0	\$ 4.1	\$ 14.1	6%
Other Multisector	\$ 7.5	\$ 5.3	\$ 12.8	6%
Administrative Costs of Donors	\$ 0.5	\$ 10.2	\$ 10.7	5%
Refugees in Donor Countries	\$ 2.3	\$ 7.9	\$ 10.2	5%
Transport & Storage	\$ 9.8	\$ 0.2	\$ 10.0	5%
Agriculture, Forestry, Fishing	\$ 6.9	\$ 2.3	\$ 9.2	4%
Other social infrastructure and services	\$ 7.3	\$ 0.4	\$ 7.7	4%
Population & Reproductive Health	\$ 7.2	\$ 0.5	\$ 7.7	4%
Commodity Aid	\$ 7.4	\$ 0.1	\$ 7.5	3%
Water Supply & Sanitation	\$ 6.6	\$ 0.1	\$ 6.8	3%
Banking & Financial Services	\$ 5.8	\$ 0.6	\$ 6.4	3%
General Environment Protection	\$ 2.9	\$ 2.2	\$ 5.1	2%
Communications	\$ 1.7	\$ 2.1	\$ 3.8	2%
Business & Other Services	\$ 3.2	\$ 0.2	\$ 3.4	2%
Trade Policies & Regulations	\$ 1.0	\$ 0.2	\$ 1.3	1%
Industry, Mining, Construction	\$ 0.2	\$ 0.4	\$ 0.6	0%
Action Relating to Debt	\$ 0.3	\$ 0.1	\$ 0.4	0%
Tourism	\$ 0.2	\$ -	\$ 0.2	0%
Total Sector Allocated	\$158.9	\$ 58.7	\$ 217.5	

* The total sector allocated excludes sector “unallocated / unspecified”, which is related to the undifferentiated “aggregate” providers. Total Sector Unallocated is \$13.4 billion in 2019.

A total of \$10.2 billion was included in TOSSD for in-donor refugees costs. This amount compares to \$9.6 billion claimed by DAC donor countries in 2019. Among Southern providers Turkey and Indonesia claimed less than \$0.3 billion out of the \$10.2 billion). Almost all of in-donor refugee costs (\$9.7 billion) were derived from the DAC CRS. Despite the rationale that southern providers be credited for their support for refugees, little has been claimed in this first round of data collection. (**Table Sixteen**)

There are no indicators to determine the degree to which TOSSD flows are directed to the goals of poverty eradication and the reduction of inequalities. A selection of DAC sector purpose codes provides a very approximate indicator.⁸ For Pillar One flows, 30% are allocated to these 28 purpose codes. A similar calculation for DAC donor ODA (for 2018) calculated that 40% of DAC bilateral ODA flows related to these purpose codes.

3.2 Sector Allocations for Disbursements Uniquely Reported to TOSSD

Of the \$54.9 billion in net disbursements reported only to TOSSD (not included in the DAC CRS), 25% of these disbursements were for humanitarian assistance, as a share of those allocated to a sector. energy (22%), government and civil society (12%), health (7%) and other multi-sectors (7%).

Sector-allocated unique TOSSD disbursements are 25% of total sector allocated net disbursements. These uniquely reported disbursements were more than 25% of sector net disbursements in the following sectors:

- Communications – 56%
- Industry, Mining and Communications – 54%
- Energy – 44%
- Humanitarian Aid – 36%
- General Environmental Protection – 36%
- Other Multisector – 26%

Nearly 60% of disbursements not allocated to a sector were among activities uniquely reported to TOSSD.

⁸ These codes are the following: Basic Education (112: I.1.b); Vocational training (11330); Basic Health (122: I.2.b); Non-communicable diseases (NCDs) (123: I.2.c.); Population Policies/Programmes & Reproductive Health (130: I.3) Basic drinking water supply and basic sanitation (14030); Basic drinking water supply (14031); Basic sanitation (14032); Democratic participation and civil society (15150); Human rights (15160); Women's rights organisations and movements, and government institutions (15170); Ending violence against women and girls (15180); Civilian peace-building, conflict prevention and resolution (15220); Child soldiers (prevention and demobilisation) (15261); Social Protection (16010); Housing policy and administrative management (16030); Low-cost housing (16040); Multisector aid for basic social services (16050); Social mitigation of HIV/AIDS (16064); Labour rights (16070); Social dialogue (16080); Informal/semi-formal financial intermediaries (24040); Agriculture, Forestry, Fishing, (310: III.1); Small and medium-sized enterprises (SME) development (32130); Cottage industries and handicraft (32140); Disaster Risk Reduction (43060); and Development Food Assistance (520: VI.2).

4. Allocations to the Sustainable Development Goals

Approximately, \$135 billion in TOSSD activities have been allocated to one or more Sustainable Development Goal (SDG). “Aggregate” providers’ disbursements are not allocated to an SDG.

While a useful indicator of the emphasis on the 17 SDGs, the data has its limitations. It is not possible to disaggregate individual SDGs for \$45.4 billion in TOSSD activities as they have been allocated to more than one SDG. For these activities, there is no breakdown of the relative share for each of the multiple SDGs for each activity. For the purposes of this analysis, therefore, only allocations of activities to single SDGs is included. (**Table Seventeen**)

**Table Seventeen, Allocation of TOSSD to SSGs,
Activities focusing on a single SDG only, Net Disbursements, 2019**

Billions of US Dollars

SDG *	Total Allocation	Share of Allocated (Single SDG)
Goal 1: No Poverty	\$15.9	17.7%
Goal 2: End Hunger	\$8.1	9.0%
Goal 3: Good Health and Well Being	\$9.8	10.9%
Goal 4: Quality Education	\$8.7	9.7%
Goal 5: Gender Equality	\$1.1	1.2%
Goal 6: Clean Water and Sanitation	\$1.5	1.6%
Goal 7: Sustainable Energy for All	\$10.0	11.1%
Goal 8: Decent Work & Sustainable Economic Growth	\$5.2	5.8%
Goal 9: Resilient Infrastructure	\$5.8	6.5%
Goal 10: Reduce Inequalities	\$3.9	4.4%
Goal 11: Sustainable Cities	\$0.7	0.8%
Goal 12: Sustainable Consumption	0	0
Goal 13: Climate Action	\$1.1	1.2%
Goal 14: Sustainable Use of Oceans	\$1.2	1.3%
Goal 15: Sustainable Ecosystems	\$0.6	0.7%
Goal 16: Peace, Justice & Strong Institutions	\$7.4	8.2%
Goal 17: Partnerships to Implement Goals	\$8.9	9.9%
Total Allocated to Single SDG	\$89.7	
Total Allocated to SDGs	\$135.1	

* Note that some SDGs may be under-represented due to the focus on activities with single SDG allocations.

Activities with a single SDG target amount to \$89.7 billion or 66% of total TOSSD net disbursements that have been allocated to an SDG. Some distortions in the actual provider allocations to SDGs is inevitable. Some SDGs are often achieved together with others, and these will be under-represented in **Table Seventeen** (for example, Goal 5 on Gender Equality or Goal 10 on Reducing Inequalities).

For Goal 5 (gender Equality) only 7% of activities recorded were exclusively allocated to this Goal. For Reducing Inequalities (Goal 10), 29% of activities were exclusively allocated to the Goal. The remaining activities were allocated to multiple goals, including gender equality or reducing inequalities.

More than 65% of activities relating to Goal 1, reducing poverty, were exclusively allocated to this goal. It received the highest allocation at \$15.9 billion or 18% of all allocations to single SDGs. **(Table Seventeen)** But more than 60% of the activities solely recorded under Goal 1 were for humanitarian assistance rather than long term development.

While only 1.2% of net disbursements dedicated to sole SDGs went to Goal 13, climate action, more than 92% of activities that marked climate action were also dedicated to multiple SDGs. **(Table Seventeen)** It is significantly under-represented by this single SDG optic, but on the other hand, the result (1.2%) suggests also a very low level of climate dedicated finance being recorded in TOSSD. Unlike the CRS, TOSSD has no climate change policy marker for adaptation or mitigation.

Sustainable energy for all, Goal 7, came second at 11%. Ranked third is Goal 3 on health at just under 11% of allocated activities to SDGs. Goal 17 (partnerships for implementation) and Goal 2 (ending hunger) were allocated 10% and 9% respectively. **(Table Seventeen)** Together these five goals were allocated 59% of net disbursements towards activities recorded against single SDGs.

5. Blended and Mobilized Private Finance

A small number of providers have reported official disbursements for blended finance arrangements. A total of \$6.3 billion in gross disbursements were reported in support of blended finance by five providers, with almost all (\$5.7 billion) reported by the European Bank for Reconstruction and Development. The other providers included Canada (\$0.1 billion), the European Union (\$0.1 billion), France (\$0.3 billion) and Spain (\$0.1 billion). There is no indication of the amount of private funds involved in these reported activities. As a reference point, DAC donors reported \$3.8 billion in support for private sector instruments in 2019 (grant equivalency), which includes support for more than blended finance instruments.

Private finance mobilized by official support is \$47.1 billion according to the TOSSD Dashboard. Unfortunately, not much detail is available at the activity level for this mobilized finance. The country/regional recipient is unspecified for more than three quarters of this amount (77%), and all is reported under “aggregate” providers (i.e. no provider specified). It is not known how much public funds relates to these mobilized resources. This mobilized private finance is allocated to over 106 countries and regions. But 63% of mobilized private finance, where a recipient is specified (\$10.9 billion), is allocated to the top ten recipient countries or regions. **(Table Eighteen)** Of the seven countries listed, four are Lower Middle Income (\$2.5 billion) and three are Upper Middle Income (\$2.1 billion).

Table Eighteen, Top 10 Recipients of Allocated Mobilized Private Finance, 2019

Billions of US Dollars

Country / Region	Mobilized Amount
1. Far East Asia, Regional	\$1.6
2. India	\$1.2
3. Argentina	\$1.2
4. Africa, Regional	\$0.6
5. Egypt	\$0.5
6. Mexico	\$0.5
7. Viet Nam	\$0.4
8. El Salvador	\$0.4
9. South of Sahara, Regional	\$0.4
10. Colombia	\$0.4
Top Ten Total	\$6.9 (63% of Allocated)
Total Allocated	\$10.9 (23.1% of Total Mobilized)
Total Mobilized Private Resources	\$47.1

Some sector information is also available on the allocated portion of this mobilized finance (\$10.9 billion). **Table Nineteen** sets out the top five sectors, which make up 92% of the allocated mobilized finance. With the exception of agriculture and forestry, unsurprisingly most of the mobilized finance are directed to sectors where the private sector is a strong stakeholder. Banking and financial services receives almost half (47%) of mobilized finance.

Table Nineteen, Top Five Sectors for Allocated Mobilized Private Finance, 2019

Billions of US Dollars

Sector	Mobilized Amount	Share of Allocated
Banking and Financial Services	\$5.7	46.5%
Energy	\$2.6	21.0%
Industry, Mining & Construction	\$2.1	16.8%
Agriculture and Forestry	\$0.4	3.6%
Business and Other Services	\$0.4	3.5%
Total	\$11.2	91.1%
Total Allocated by Sector	\$12.3 (26.2%)	
Unallocated by Sector	\$34.8	

Almost all mobilized finance relates to Pillar One (\$45.7 billion). Some further analysis possible based on project titles and project descriptions and links. But to date there is no information on the allocation of mobilized private finance in relation to 1) Allocations to the SDGs; 2) Finance Instrument; 3) Concessionality; or 4) Public resources committed, disbursed, and reflows.

Annex One: Ranking of Providers, Net TOSSD Disbursements

Tables One, Two and Three set out the top fifteen providers for Total TOSSD, Pillar One TOSSD (cross border flows), and Pillar Two TOSSD (support for International Public Goods). The ranking excludes the allocation for 'Aggregate', which is a calculation by the TOSSD Secretariat for missing DAC providers and the World Bank.

Table One: Top Fifteen Providers, Total TOSSD Net Disbursement, 2019
(Excluding Aggregate* in determination of Share)

Billions of US Dollars

Donor	Amount	Share of Total
1. United States	\$26.3	19%
2. EU Institutions	\$23.6	17%
3. France	\$19.5	14%
4. United Kingdom	\$10.6	8%
5. Asia Dev Bank	\$9.1	6%
6. Turkey	\$8.5	6%
7. World Food Program	\$7.8	6%
8. Japan	\$7.3	5%
9. UNICEF	\$5.6	4%
10. European Bank for Reconstruction	\$5.6	4%
11. UNDP	\$4.2	3%
12. IADB	\$3.3	2%
13. Global Fund	\$3.2	2%
14. World Health Org	\$3.2	2%
15. Canada	\$3.1	2%
Total for 15 (non aggregate)	\$140.9	75%
Aggregate *	\$45.8	25%

* Aggregate includes estimates of TOSSD relevant activities for the World Bank, the Czech Republic, Germany and the Netherlands based on their reporting the OECD DAC CRS and export credits and non-concessional flows under the DAC's Other Official Flows.

Table Two: Top Fifteen Providers, Total TOSSD Pillar One, Net Disbursement, 2019
(Excluding Aggregate* in determination of Share)

Billions of US Dollars

Donor	Amount	Share of Total
1. United States	\$21.8	22%
2. EU Institutions	\$9.6	10%
3. Asia Dev Bank	\$9.1	9%
4. Turkey	\$8.2	8%
5. WFP	\$7.7	8%
6. Japan	\$5.9	6%
7. European Bank for Reconstruction	\$5.6	6%
8. United Kingdom	\$5.3	5%
9. UNICEF	\$5.2	5%
10. France	\$4.1	4%
11. UNDP	\$3.9	4%
12. IADB	\$3.3	3%
13. Global Fund	\$3.2	3%
14. Af Dev Bank	\$2.4	2%
15. United Arab Emirates	\$1.8	2%
Total for 15 (non aggregate)	\$97.1	72%
Aggregate *	\$37.8	28%

* Aggregate includes estimates of TOSSD relevant activities for the World Bank, the Czech Republic, Germany and the Netherlands based on their reporting the OECD DAC CRS and export credits and non-concessional flows under the DAC's Other Official Flows.

Table Three: Top Fifteen Providers, Total TOSSD Pillar Two, Net Disbursement, 2019
(Excluding Aggregate* in determination of Share)

Billions of US Dollars

Donor	Amount	Share of Total
1. France	\$15.4	29%
2. EU Institutions	\$13.9	26%
3. United Kingdom	\$5.3	10%
4. United States	\$4.5	8%
5. UN Secretariat	\$2.8	5%
6. Canada	\$1.5	3%
7. Japan	\$1.4	3%
8. World Health Org	\$1.4	3%
9. Sweden	\$1.4	3%
10. Norway	\$1.3	2%
11. Switzerland	\$1.2	2%
12. Spain	\$0.9	2%
13. Italy	\$0.9	2%
14. Australia	\$0.9	2%
15.. UN Institute for Disarmament Research	\$0.9	2%
Total for 15 (non aggregate)	\$53.7	87%
Aggregate *	\$8.0	13%

* Aggregate includes estimates of TOSSD relevant activities for the World Bank, the Czech Republic, Germany and the Netherlands based on their reporting the OECD DAC CRS and export credits and non-concessional flows under the DAC's Other Official Flows.

Annex Two: Allocations to Recipient Countries

**Table One: Top Fifteen TOSSD Recipient Countries, Pillar One
(Excluding Unallocated by Country and Regional)**

Billions of US Dollars

Country	Share of Net Disbursements	Country	Share of Net Disbursements, Excl. Humanitarian Assistance
1. Syria	\$9.9 (7.1%)	1. Pakistan	\$5.0 (4.5%)
2. Bangladesh	\$5.1 (3.7%)	2. Egypt	\$4.9 (4.4%)
3. Pakistan	\$5.1 (3.6%)	3. India	\$4.5 (4.1%)
4. Egypt	\$5.0 (3.5%)	4. Bangladesh	\$4.4 (3.9%)
5. India	\$4.8 (3.4%)	5. Ethiopia	\$3.9 (3.5%)
6. Ethiopia	\$4.7 (3.4%)	6. Afghanistan	\$3.7 (3.3%)
7. Yemen	\$4.4 (3.2%)	7. Jordan	\$3.4 (3.0%)
8. Afghanistan	\$4.3 (3.1%)	8. Kenya	\$3.2 (2.9%)
9. Jordan	\$3.8 (2.7%)	9. Nigeria	\$3.0 (2.7%)
10. Nigeria	\$3.7 (2.7%)	10. Uzbekistan	\$2.9 (2.6%)
11. Kenya	\$3.5 (2.5%)	11. Tanzania	\$2.1 (1.9%)
12. DRC	\$3.2 (2.3%)	12. DRC	\$2.0 (1.8%)
13. Turkey	\$3.0 (2.1%)	13. Ukraine	\$2.0 (1.8%)
14. Uzbekistan	\$2.9 (2.1%)	14. Turkey	\$2.0 (1.8%)
15. Iraq	\$2.3 (1.6%)	15. Morocco	\$1.9 (1.7%)
Top 15 Total	\$65.7 (47.0%)	Top 15 Total	\$48.9 (43.9%)
Total Country Allocated	\$139.9	Total Country Allocated	\$111.6
Regional (%age Total)	\$8.6 (5.3%)	Regional (%age Total)	\$7.2 (5.5%)
Country Unspecified	\$13.4 (8.3%)	Country Unspecified	\$12.3 (9.4%)
Total Net Disbursements	\$161.9	Total Net Disbursements	\$131.1

Annex Three: TOSSD Sector Allocation, Gross Disbursements

Table, Sector Allocation of TOSSD Gross Disbursements, 2019

Billions of US Dollars

Sector*	Pillar One	Pillar Two	Total	Share of Total*
Government & Civil Society	\$ 27.1	\$ 6.9	\$ 34.0	12%
Humanitarian Aid	\$ 31.1	\$ 1.5	\$ 32.6	12%
Energy	\$ 20.8	\$ 10.3	\$ 31.1	11%
Transport & Storage	\$ 20.9	\$ 0.2	\$ 21.1	8%
Health	\$ 14.2	\$ 3.0	\$ 17.2	6%
Education	\$ 12.1	\$ 4.1	\$ 16.2	6%
Other Multisector	\$ 9.8	\$ 5.5	\$ 15.4	6%
Agriculture, Forestry, Fishing	\$ 10.5	\$ 2.3	\$ 12.7	5%
Banking & Financial Services	\$ 12.1	\$ 0.6	\$ 12.7	5%
Water Supply & Sanitation	\$ 10.6	\$ 0.2	\$ 10.8	4%
Administrative Costs of Donors	\$ 0.6	\$ 10.2	\$ 10.7	4%
Commodity Aid	\$ 10.4	\$ 0.1	\$ 10.6	4%
Refugees in Donor Countries	\$ 2.3	\$ 7.9	\$ 10.2	4%
Other social infrastructure and services	\$ 9.6	\$ 0.5	\$ 10.0	4%
Population & Reproductive Health	\$ 7.5	\$ 0.5	\$ 8.0	3%
Industry, Mining, Construction	\$ 7.4	\$ 0.4	\$ 7.8	3%
General Environment Protection	\$ 3.8	\$ 2.3	\$ 6.0	2%
Communications	\$ 2.5	\$ 2.2	\$ 4.7	2%
Business & Other Services	\$ 3.7	\$ 0.2	\$ 3.8	1%
Trade Policies & Regulations	\$ 1.4	\$ 0.2	\$ 1.6	1%
Action Relating to Debt	\$ 0.3	\$ 0.2	\$ 0.5	0%
Tourism	\$ 0.3	\$ -	\$ 0.3	0%
Total Sector Allocated*	\$218.9	\$ 58.7	\$ 278.2	
Unallocated / Unspecified	\$7.5	\$10.4	\$17.9	

* The total sector allocated excludes sector “unallocated / unspecified”, which is related to the undifferentiated “aggregate” providers. Total Sector Unallocated is \$13.4 billion in 2019.