



**TOSSD Data for 2020:  
An overview of key trends in the data in support of  
sustainable development**

**A Report prepared for  
ActionAid International Italia ONLUS**

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**Brian Tomlinson  
AidWatch Canada**





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Brian Tomlinson,  
AidWatch Canada  
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## An Overview of Trends in TOSSD 2020 Data

### Key Highlights

- 1. The 2020 data demonstrate the potential value added for Total Official Support for Sustainable Development (TOSSD) relative to Official Development Assistance (ODA).** TOSSD data takes a recipient perspective in contrast to ODA, which takes a provider perspective. TOSSD captures resource flows not reported to the Development Assistance Committee's Creditor Reporting System. It is intended to systematically track resources related to Agenda 2030, linking activities to related SDGs.
- 2. Net Disbursements increased in 2020, mainly due to more comprehensive reporting by providers.** Ninety-eight providers, representing a net gain of 6 providers in 2020, reported Net Disbursements to TOSSD of \$291.4 billion, an increase of 26% over 2019. These Net Disbursements includes an Aggregate estimate of \$72.4 billion, based on the DAC Creditor Reporting System for donors that did not report (Czech Republic, Germany, Netherlands, Luxembourg and the World Bank). All but Luxembourg did not report in 2019. This Aggregate amount accounts for 44% of the increase in 2020.
- 3. DAC providers and EU Institutions reported the highest level of disbursements to TOSSD.** Twenty-five DAC donors and EU Institutions make up 60% of total reported Net Disbursements in 2020, not including Aggregate. Including Aggregate, these providers accounted for 70% of the total. Nine South South Cooperation (SSC) providers and the five SSC multilateral banks reported \$10 billion in net disbursements or 5% of the total.
- 4. TOSSD disbursements were highly concentrated among the top 10 providers, only one of which, Turkey, is a SSC provider.** Five providers – EU Institutions, the United States, France, the Asian Development Bank, and the United Kingdom – made up half of the Net Disbursements in 2020 and the top 10 (out of 98) made up 68%.
- 5. Pillar One's share of TOSSD increased in 2020 and Pillar Two disbursements were highly concentrated among DAC providers and EU Institutions.** Pillar One or cross boarder flows made up 72% of TOSSD Net Disbursements in 2020, up from 70% in 2019. Pillar Two Net Disbursements increased by 18% from \$69.0 billion to \$81.1 billion. DAC providers and EU Institutions made up 76% of Pillar Two Net Disbursements. UN and related institutions remarkably accounted for only 9% of Pillar Two disbursements for IPGs.
- 6. Pillar Two disbursements for IPGs were highly concentrated among a few providers, and not UN Institutions.** The top five providers for Pillar Two in 2020 were France (27% of Pillar Two Net Disbursements), EU Institutions (26%), the United States (14%), the United Kingdom (6%) and Canada (5%). Together these five providers accounted for 78% of all Net Disbursements for Pillar Two and the top ten accounted for 85%.
- 7. Little information was provided for mobilized private finance in by providers for 2020.** A total of \$51.3 billion was reported as mobilized private finance (up from \$47.1 billion in 2019), but all but \$2 billion was reported as Aggregate.

- 8. At about a fifth of all reported Net Disbursements, the reporting of additional activities to TOSSD, not already available in the DAC CRS, declined slightly in 2020.** Activities reported only to TOSSD declined from 22% of total disbursements in 2019 to 21% in 2020, despite a significant increase in Net Disbursements overall.
- 9. The reporting of activities exclusively to TOSSD were also highly concentrated.** The top five providers in 2020 for TOSSD-only activities were France (23% of TOSSD-only activities), EU Institutions (19%), the World Food Programme (12%), UNICEF (8%), and UNHCR (6%) These providers made up 68% of all Net Disbursement reported exclusively to TOSSD.
- 10. The reporting of loans to TOSSD increased significantly in 2020.** The share of loans in TOSSD in 2020 was 16%, up from 12% in 2019, almost all of which were reported to Pillar One (making up 22% of Pillar One Net Disbursements). In 2020, 75% of loans were non-concessional, which is up from 61% in 2019. Reporting on financing arrangements remained limited in 2020.
- 11. Africa and Asia are the primary regions for Pillar One allocations, but support to Least Developed Countries declined in 2020.** Africa (40%) and Asia (39%) made up 79% of all Pillar One Net Disbursements. This regional allocation was little changed from 2019. Least Developed and Low-Income countries received 38% of Pillar One Net Disbursements, down from 43% in 2019.
- 12. Recipient TOSSD-eligible countries were also highly concentrated for TOSSD disbursements.** Among 142 country recipients for Pillar One in 2020, the top 20 accounted for half (51%) of all Net Disbursements for that Pillar. Eight of the top 20 country recipients were Least Developed Countries. Approximately 13% of disbursements for these top 20 countries were for activities exclusively reported to TOSSD and not accessible in the DAC CRS.
- 13. Sector focus for Pillar Two was highly concentrated on a few sectors, with in-donor expenditures making up close to 30% of these disbursements.** The top five sectors accounted for 65% of Net Disbursements: Energy (18%), Administrative Costs of Donors (15%), Refugees in Donor Countries (14%), Health (9%) and Government and Civil Society (9%).
- 14. COVID-19 expenditures were recorded in TOSSD for 2020 with a new purpose code for COVID-19 Control and a broader key word marker.** COVID-19 Control accounted for 20% of Net Disbursements for Health in both Pillar One and Two and the key word, COVID-19 was applied to \$33.8 billion or 21% of total Net Disbursements for Pillar One.
- 15. Providers improved reporting of SDGs and SDG Targets in their 2020 data.** While only 59% of all TOSSD Net Disbursements have identified an SDG/SDG Target, excluding Aggregate, 79% have an SDG/SDG Target, an increase from 72% in 2019. The United States and the United Kingdom did not identify an SDG for their reported activities, making up a large share of the gap in reporting SDGs.
- 16. TOSSD was focused on six key SDGs.** These six are Health, Poverty Eradication, Climate Change, support for Decent Work and Sustainable Economic Growth, Ending Hunger and Partnerships to Implement the Goals, and together they account for 61% of disbursements for which an SDG Target has been assigned.

**17. Gender equality received limited attention in TOSSD disbursements.** Gender Equality may often be a cross cutting SDG, but nevertheless this SDG was allocated only 4.5% of total Net Disbursements in 2020, well below a 6% average if SDGs were given equal attention by providers.

**18. TOSSD data provided a foundation of activity level detail to enable further research on allocations to SDGs but only if several crucial issues are addressed.** 2020 TOSSD data analysis points to the need for

- a) Encouragement of non-reporting providers to enable universal coverage;
- b) Universal coverage of SDGs for all reported activities, particularly by major providers, and further attention to the methodology for reporting SDGs;
- c) Clarification of the Reporting Instructions for reporting IPGs in relation to the criterion of substantial benefit to TOSSD-eligible countries; and
- d) Completion of data fields in the current framework particularly for mobilized finance.

## A. Detailed Summary Observations on TOSSD Data

This review of 2020 TOSSD data is based on activity level data [available for downloading from TOSSD Online](#) as of April 2022. The various Observations are reflections on the data, which is detailed in a series of Tables that can be found in the **Annex**. A number of Charts embedded in the text illustrate trends in this data. References are made in the text to the relevant **Annex Tables**.

### 1. Provider Responses

In 2020 there were 98 providers that responded to the TOSSD Survey, compared to 92 in 2019, a net gain of 6 providers. In addition, the TOSSD Secretariat included an Aggregate total for several major providers that did not report to TOSSD, with an estimate derived from the CRS. In 2020 these non-reporting providers were the World Bank, Czech Republic, Germany, Luxembourg and the Netherlands. Due to the size of some of these non-reporting providers, inclusion of an Aggregate allows for a more comprehensive (if not truly accurate) picture of TOSSD flows.

New Providers in 2020	2019 Providers that Reported in 2020, but did not Report in 2019
1. Black Sea Development Bank	1. European Bank for Reconstruction and Development
2. Brazil	2. FAO
3. Central America Bank for Economic Integration	3. IMF Concessional Trust Funds
4. Economic and Social Commission for Western Asia	4. Luxembourg
5. Eurasian Fund for Stabilization and Development	
6. Interpol	
7. North America Development Bank	
8. Thailand	
9. UN Office of Counter Terrorism	
10. WTO International Trade Centre	

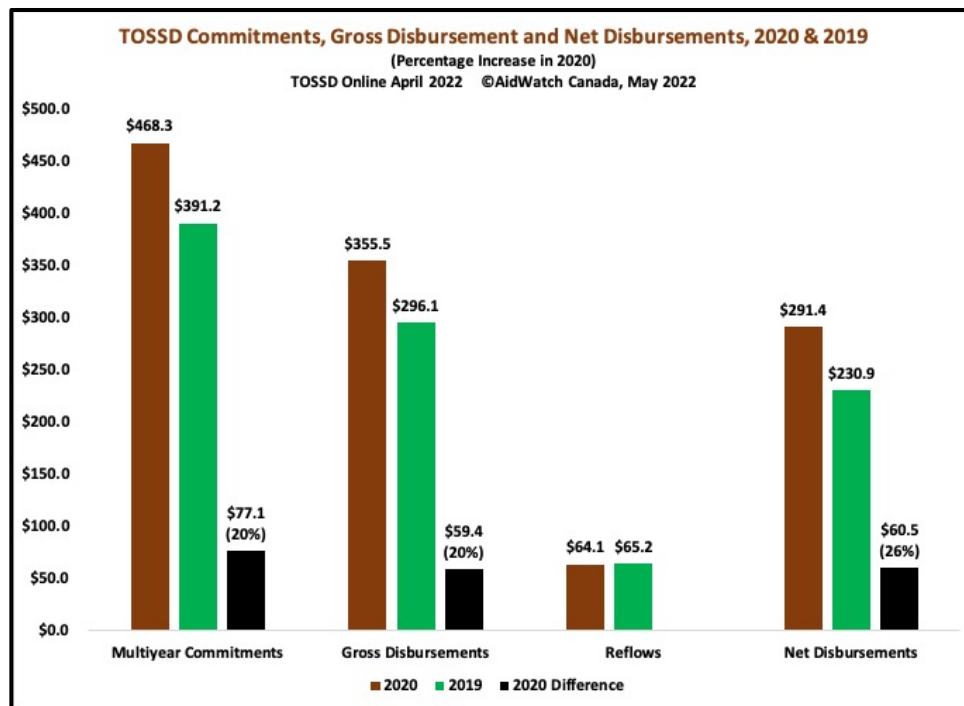
Together the new providers for 2020 accounted for \$2.7 billion in Net Disbursements (1% of total excluding Aggregate). The providers that did not report in 2020 accounted for \$6.6 billion in Net Disbursements in 2019.

### 2. Total Commitments, Gross Disbursements and Net Disbursements

In 2020, TOSSD total (multi-year) Commitments were \$468.3 billion, a 20% increase over 2019. TOSSD Gross Disbursements were \$355.5 billion, also a 20% increase over 2019. When accounting for reflows from previous loans, total Net Disbursements were \$291.4 billion, a 26% increase over 2019 Net Disbursements. (**Chart 1, Table 1, and Table 4**)



**Chart 1: Total TOSSD Commitments and Disbursements, 2020 and 2019**



**Net Disbursements.** Of the \$60.5 billion increase in Net Disbursements in 2020 over 2019, the increase in the Aggregate estimate accounts for almost half at 44%, DAC donors make up 22%, Development Finance Banks, 22%, and EU Institutions, 11% (in part due to \$1.9 billion in disbursements reported by the European Investment Bank for the first time). New providers are only 4% of the increase in 2020. (**Chart 2 and Table 5**)

**Commitments.** In 2020, reported multi-year commitments exceeded disbursements by \$112.8 billion.

Only five organizations reported only commitments and did not report disbursements in 2020, amounting to a total of \$14.0 billion in exclusive commitments: The Arab Bank for Economic Development in Africa; Development Bank of Latin America; Global Environment Facility; Private Infrastructure Development Group; and the UN Office on Drugs and Crime.

Forty (40) organizations/country providers reported an excess of commitments over disbursements in 2020. The top five providers in this respect were Aggregate at \$40.6 billion; the EU Institutions (European Investment Bank) at \$28.7 billion; the United States at \$6.7 billion; Asia Development Bank at \$5.2 billion; and Japan at \$4.9 billion.

Twenty-six (26) organizations/country providers reported more disbursements than commitments, amounting to \$11.9 billion in excess disbursements over commitments in 2020.

### 3. Providers' Shares in TOSSD Net Disbursements

Examining different provider groups, twenty-five (25) DAC donors' Net Disbursements at \$101.8 billion is the largest share of these disbursements at 35%. The next largest share is for Aggregate at \$72.4 billion or 25% of total Net Disbursement. Aggregate has not been reported to TOSSD by a provider, but is a TOSSD Secretariat estimate for TOSSD flows for the World Bank, Germany, the Czech Republic, Luxembourg, and the Netherlands, based on their reporting to the DAC's Creditor Reporting System. (Chart 2, Chart 3, Table 2)

The 25 DAC donors and EU Institutions make up 60% of total reported Net Disbursements in 2020, not including Aggregate. Twelve Development Finance Banks and 28 UN Institutions and related Funds make up an additional 33% of this total (not including five South-South Cooperation Banks). Nine South South Cooperation (SSC) providers and the five SSC multilateral banks reported \$10 billion in Net Disbursements or 5% of the total.

**Chart 2: Provider / Aggregate Components in TOSSD Net Disbursements, 2020 and 2019**

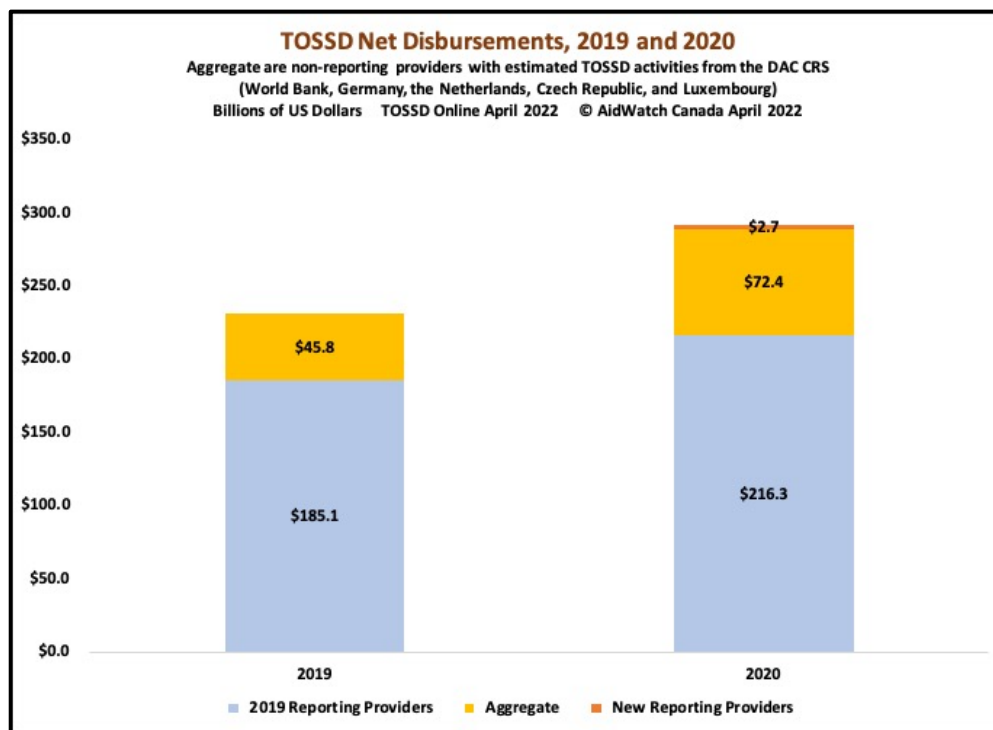
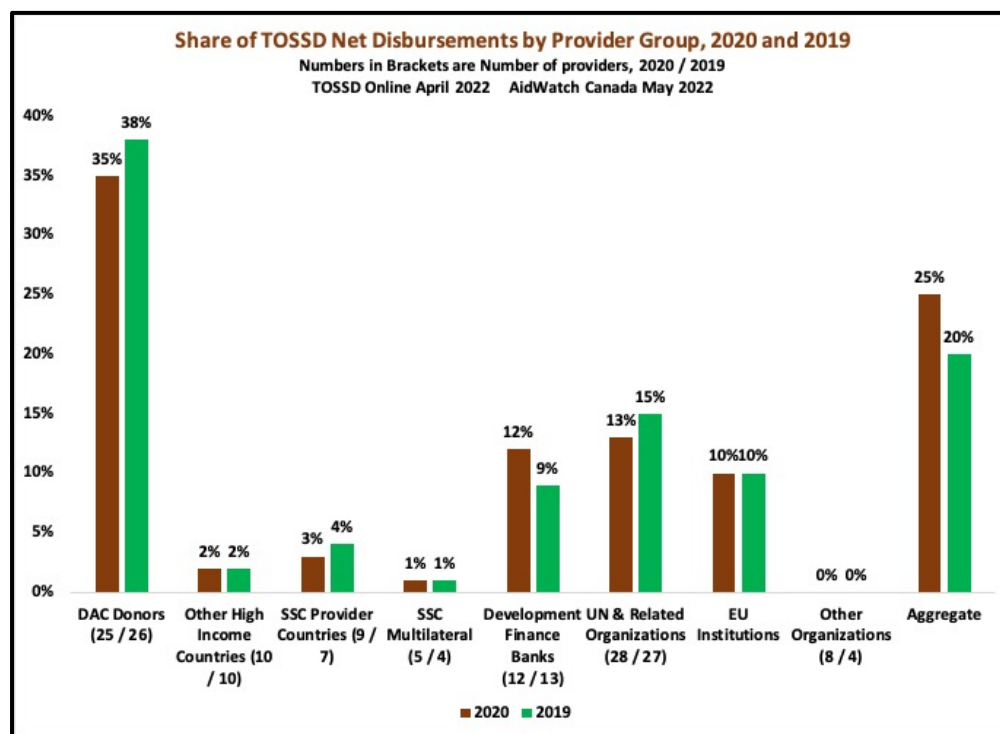


Chart 3: TOSSD Net Disbursements by Provider, 2020 and 2019



#### 4. Top Providers

**Table 3** sets out the top 10 providers for TOSSD Net Disbursements for 2020 (not including Aggregate). While the order is different in 2020, the top five providers are the same in 2020 as in 2019 – EU Institutions, the United States, France, the Asian Development Bank, and the United Kingdom. These five providers make up 50% of all Net Disbursements in 2020 and the top ten, 68% of these disbursements. As the only South-South provider among these top ten, Turkey ranks 7<sup>th</sup> and accounts for 4% of Net Disbursements.

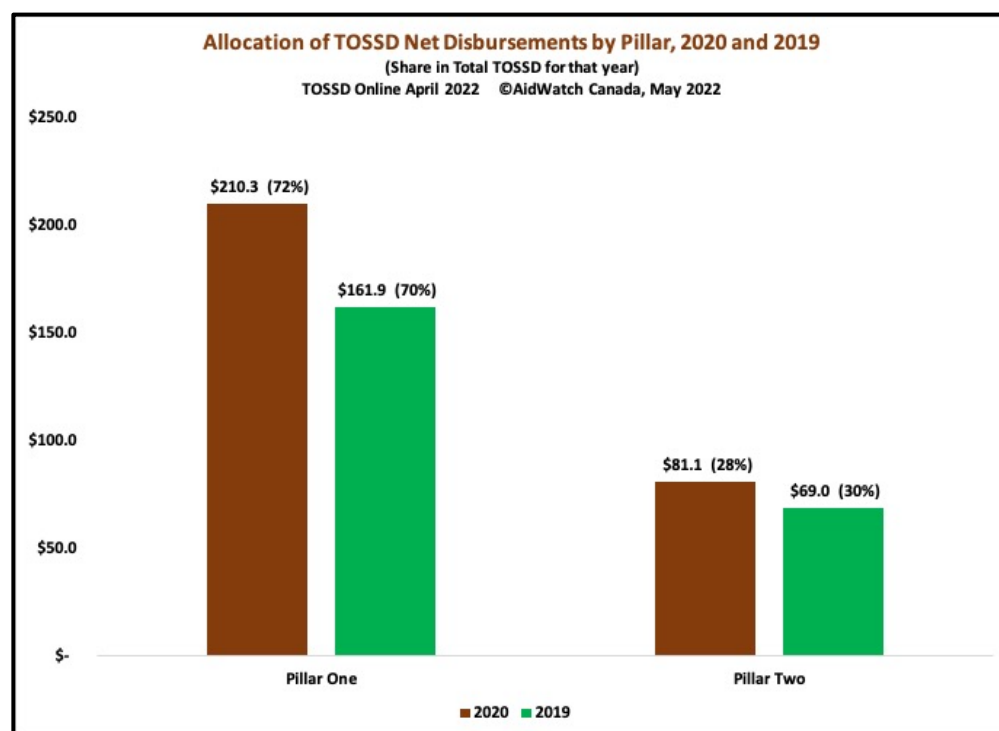
At \$6.5 billion, EU Institutions had the largest increase in volume between 2019 and 2020 (a 27% increase) in Net Disbursements, of which the European Investment Bank accounted for \$1.9 billion. The latter did not report disbursements in 2019. The Asia Development Bank increased its Net Disbursements by 70% or \$6.5 billion, France by \$5.6 billion (29% increase), the Inter-American Development Bank by \$4.7 billion (143%), and UNHCR by \$3.1 billion (265%). It seems likely that many of these increases were the result of more comprehensive reporting in 2020 rather than increases in TOSSD eligible activities over 2019.

#### 5. Allocation of TOSSD by Pillars

TOSSD is reported against two Pillars – **Pillar One** is cross-border flows to TOSSD eligible countries, and **Pillar Two** mainly focuses on International Public Goods (IPGs) where these IPGs are of substantial benefit

to TOSSD eligible countries.<sup>1</sup> The range of IPGs eligible to be reported under the TOSSD Reporting Instructions and the assessment of “substantial benefit to TOSSD-eligible countries” continue to be challenged and questioned by civil society organizations (CSOs) in the development of the TOSSD metric.

**Chart 4: TOSSD by Pillar, 2020 and 2019**



The share of TOSSD Net Disbursements reported under Pillar One increased by 30% in 2020 to \$210.3 billion. Pillar One accounted for 72% of all Net Disbursements in 2020, slightly higher than 70% in 2019. Net Disbursements reported for Pillar Two increased by 18% in 2020 to \$81.1 billion, with its share down slightly from 30% in 2019 to 28% in 2020. **(Chart 4, Table 8 and Table 9)**

For both 2020 and 2019, Net Disbursements for Pillar Two are highly concentrated (76%) among DAC providers and EU Institutions. In 2020, 25 DAC providers accounted for 60% of these disbursements, with EU Institutions making up an additional 16%, and Aggregate 14%. UN and related organizations were responsible for only 9% of Pillar Two disbursements in 2020. **(Table 8 and 9)**

Overall, 80% of the increase in TOSSD Net Disbursements between 2019 and 2020 were found in Pillar One. However, there were differences between major providers. For DAC providers as a group more than 86% of the increase between 2019 and 2020 was accounted for by increases in Net Disbursements

<sup>1</sup> Pillar One includes some IPGs reported by donors where these are cross-border flows. IPGs in Pillar Two are reported by multilateral, global, or regional, institutions, or by providers for certain expenditures in their own countries or in non-TOSSD-eligible countries (e.g. research and support to refugees).

(\$10.7 billion) in Pillar Two. This increase relates to higher reporting by these donors in Pillar Two of disbursements for health, population and reproductive health; humanitarian assistance; and refugees in donor countries in 2020. On the other hand, all of the increase for EU Institutions in 2020 related to increased disbursements for Pillar One, while disbursements for Pillar Two decreased by \$1 billion. Similarly, 89% of the increase in Net Disbursements attributed to Aggregate can be found in Pillar One. (Table 10)

The top five providers for Pillar Two in 2020 were France (27% of Pillar Two Net Disbursements), EU Institutions (26%), the United States (14%), the United Kingdom (6%), and Canada (5%). Together these five providers accounted for 78% of all Net Disbursements for Pillar Two and the top ten accounted for 85%. Among UN organizations, only the UN Secretariat, with 4% of these disbursements, were among the top ten providers. (Table 11)

## 6. TOSSD Reporting of Mobilized Private Finance

A total of \$51.3 billion was reported by all providers as mobilized private finance for purposes consistent with TOSSD. All but \$2 billion was mobilized as Aggregate under Pillar One (\$49.3 billion). This compares with \$47.1 billion in mobilized private finance reported in 2019. All mobilized private finance in 2020 was also reported by the providers to the DAC Creditor Reporting System.

TOSSD Online has very little information on the \$51.3 billion for 2020. There is no information on the SDG focus for these investments. Almost all of it (\$39.5 billion) is unallocated by sector. Of the \$11.8 billion allocated,

- 29% is in Banking and Financial Services; 24% in Industry, Mining and Construction; 10% in Energy; and 8% in Agriculture, Forestry and Fisheries sectors.
- 34% was directed to investments in Africa; 28% to Asia; and 18% to the Americas. India received \$1.6 billion; Mozambique, \$1.6 billion; Brazil, \$0.6 billion; Cambodia, \$0.5 billion; and Colombia, \$0.3 billion.

According to the TOSSD Secretariat, of the \$51.3 billion:<sup>2</sup>

- 30% was directed to Least Developed Countries, 36% to Lower Middle-Income Countries and 30% to Upper Middle-Income Countries.
- In terms of leveraging mechanisms, 42% was reported to be Direct Investment in companies, 18% was mobilized as Guarantees, 16% as Credit Lines, 9% were Syndicated Loans, 8% as shares in Collective Investment Vehicles, and 7% was Simple Co-Financing.

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<sup>2</sup> See Slide 10 in TOSSD Task Force Secretariat, "Total Official Support for Sustainable Development (TOSSD): 2020 figures and key developments," power point presentation, April 25, 2022, accessible at [https://oecd-my.sharepoint.com/personal/samantha\\_proteau\\_oecd\\_org/\\_layouts/15/onedrive.aspx?id=%2Fpersonal%2Fsamantha%5Fproteau%5Foecd%5Forg%2FDocuments%2F2022%20Zooms%2FClosing%20the%20information%20gap%5F%20TOSSD%20as%20a%20data%20source%20for%20the%20SDG%20global%20indicator%20framework&ga=1](https://oecd-my.sharepoint.com/personal/samantha_proteau_oecd_org/_layouts/15/onedrive.aspx?id=%2Fpersonal%2Fsamantha%5Fproteau%5Foecd%5Forg%2FDocuments%2F2022%20Zooms%2FClosing%20the%20information%20gap%5F%20TOSSD%20as%20a%20data%20source%20for%20the%20SDG%20global%20indicator%20framework&ga=1)

## 7. Sources for TOSSD Reporting and Additionality of TOSSD

Activity level reporting for TOSSD continues to rely heavily on data already reported to the DAC's Creditor Reporting System (CRS), which is understandable as there is considerable overlap between ODA and TOSSD. TOSSD Online activity level data identifies the following source for these data:<sup>3</sup>

- **TOSSD** – Activities reported only to TOSSD
- **TOSSD Estimate** – Non-ODA share of contributions to multilateral organizations in support of SDGs (Pillar Two)
- **CRS-TOSSD** – Activities reported to both the CRS and TOSSD
- **CRS Data Used as a Proxy** – Reporters not able to complete the survey, but requested that relevant CRS 2020 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 by the TOSSD Secretariat to make TOSSD data more complete, and reported by TOSSD as Aggregate. Included in CRS-TOSSD for 2020.

**TOSSD is a recipient perspective metric**, which is quite different from ODA, which is a provider metric measuring provider effort.<sup>4</sup> Even where TOSSD data overlaps with CRS data, this perspective for TOSSD is its unique value-added. Information on the source of TOSSD data also provides a measure of the degree of additionality in reported TOSSD activities, beyond those already reported to the DAC CRS. TOSSD allows for an analysis of this uniquely reported TOSSD activities.

In 2020, more than 70% of the data for TOSSD has been derived from reporting to the CRS, which includes CRS reported activities not eligible as ODA. Despite a significant increase in total Net Disbursements, this share has not changed from 2019. Less than a quarter (23%) of these disbursements are reported for activities for which TOSSD is the only source and could be consider additional to what is available in the CRS. **(Chart 5 and Table 13)**

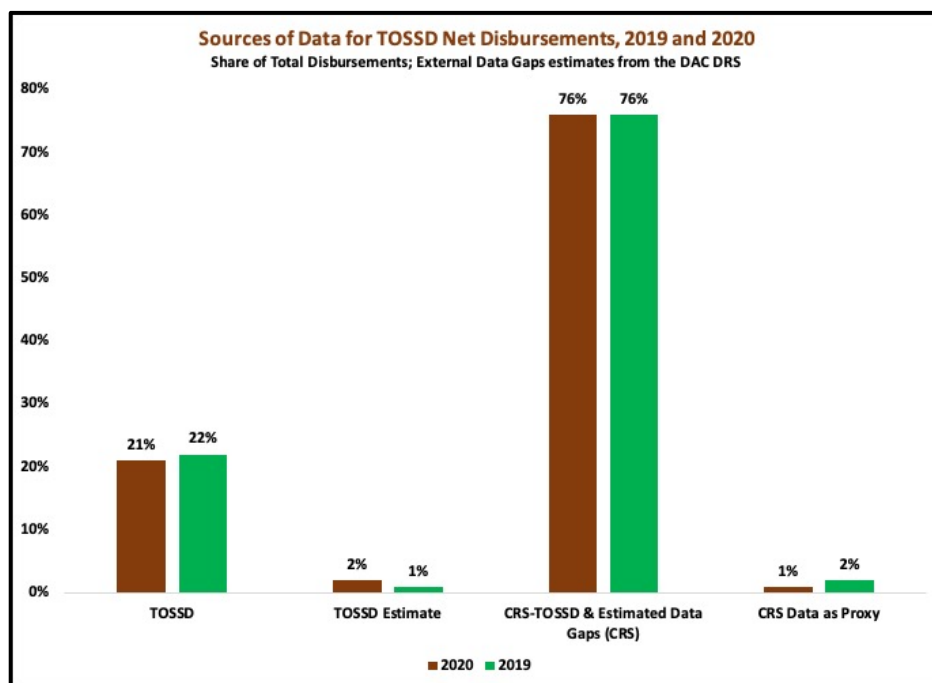
DAC providers and EU Institutions have a slightly higher proportion of TOSSD activities reported exclusively to TOSSD – 28% in 2020, down slightly from 30% in 2019. **(Table 14)** However, multilateral and SSC providers together reported 35% of their TOSSD activities uniquely to TOSSD. Almost all activities derived from the CRS for SSC providers (\$8.1 billion) were those reported by Turkey. **(Table 15)**

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<sup>3</sup> The first two categories, TOSSD and TOSSD Estimate are conflated in this analysis to determine TOSSD-only reported activities. TOSSD Estimate is a very small amount of disbursements.

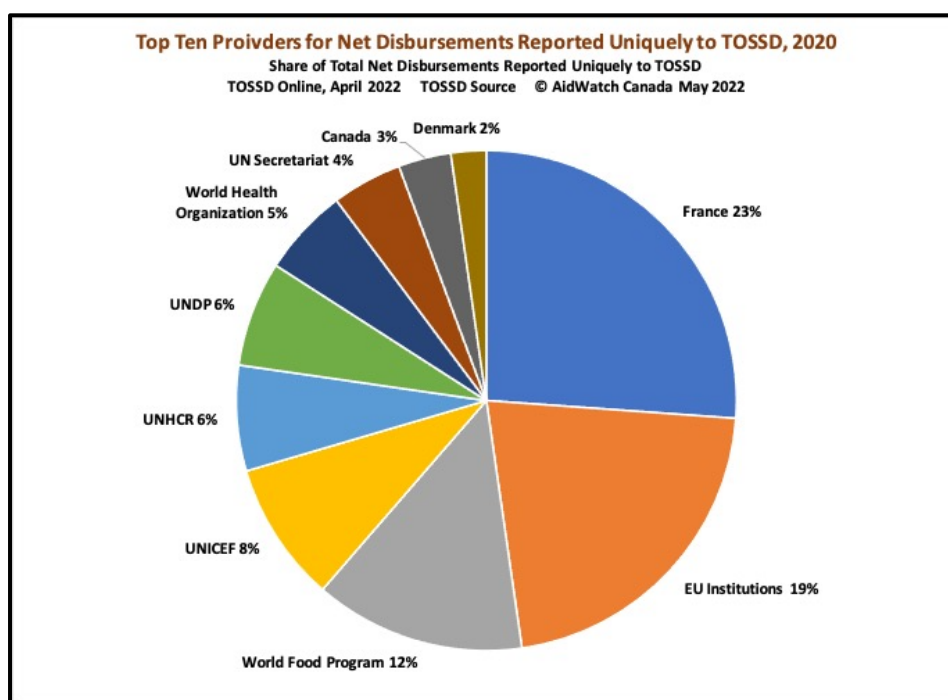
<sup>4</sup> The main difference is the treatment of provider allocations to multilateral organizations and banks in ODA. Under TOSSD only the disbursements from these organizations are included as these are the actual resources received by partner countries.

**Chart 5: Sources of Data for TOSSD Net Disbursements, 2020 and 2019**



The top five providers in 2020 for TOSSD-only activities were France (23% of TOSSD-only activities), EU Institutions (19%), the World Food Programme (12%), UNICEF (8%), and UNHCR (6%). (Chart 6 and Table 16)

**Chart 6: Top Ten Providers Reporting Uniquely to TOSSD, 2020**



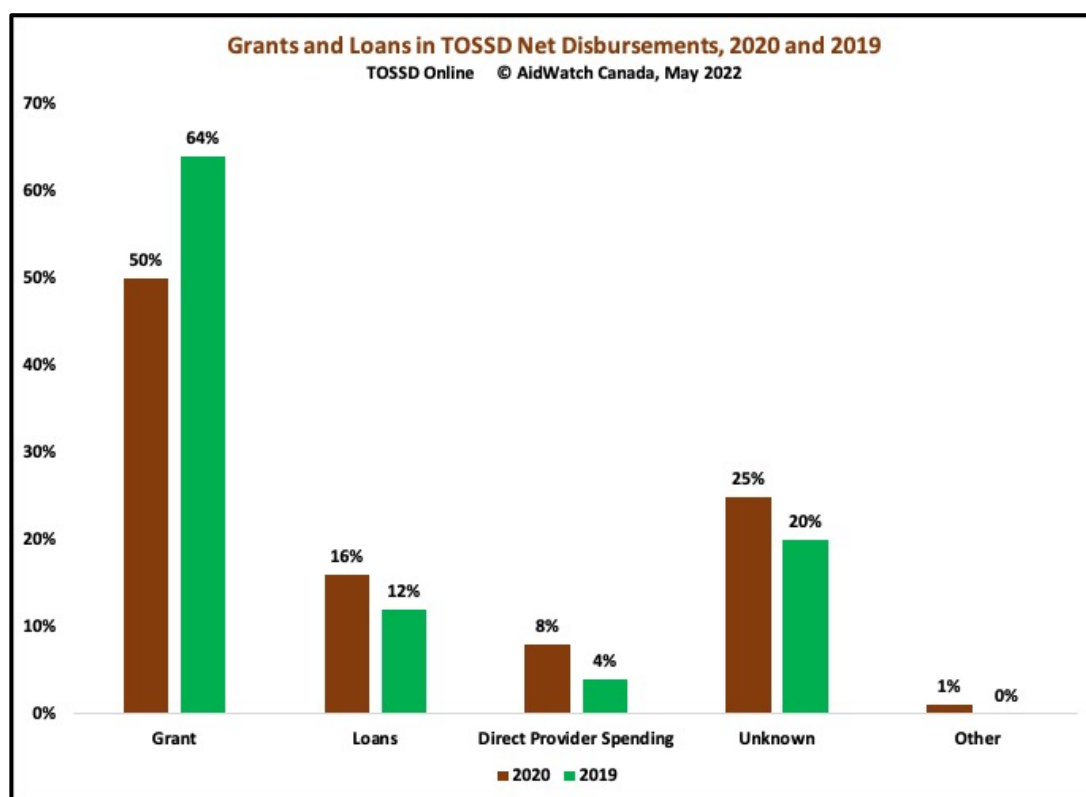
## 8. Grants and Loans in TOSSD Allocations

The reporting of loans in TOSSD increased significantly in 2020. (**Chart 7, Table 17 and Table 18**)

- The share of Grants in TOSSD Net Disbursements in 2020 declined from 64% in 2019 to 50% in 2020.
- Loans on the other hand increased from 12% in 2019 to 16% in 2020, almost all of which were related to activities reported to Pillar One.
- For Pillar One only, Grants were 47% of Pillar One disbursements and Loans made up 22% of these disbursements in 2020 (up from 17% in 2019).
- Activities reported without any indication of the Financial Instrument involved remains very high at 25% in 2020, up from 20% in 2019, and 29% for Pillar One activities in 2020.
- Direct provider spending accounted for 28% of Pillar Two disbursements, (e.g, provider administration and in-donor refugee expenditures) with Grants making up 55%.

Guarantees, Equity and Debt Relief were very marginal as Financial Instruments in 2020 as they were in 2019.

**Chart 7: Grants and Loans in Net Disbursements, 2020 and 2019**





In analyzing loans in 2020 TOSSD Net Disbursements, 75% of loans were on non-concessional terms and 25% were concessional. Concessional loans were 39% of total loans in 2019. (**Table 17 and Table 18**)

**Text Table 1** sets out the top five providers for concessional and non-concessional loans in 2020.

**Test Table 1: Top Five Providers, Concessional and Non-Concessional Loans, 2020**

Billions of US Dollars (Share of Concessional and Non-Concessional Loans)

Provider	Concessional	Provider	Non-Concessional
Japan	\$3.6 (29%)	Asian Development Bank	\$12.3 (34%)
Asian Development Bank	\$1.9 (15%)	Inter-American Development Bank	\$7.1 (20%)
EU Institutions	\$1.9 (15%)	Asia Infrastructure Investment Bank	\$5.2 (14%)
Central America Bank for Economic Integration	\$1.7 (14%)	EU Institutions	\$4.4 (12%)
African Development Bank	\$0.7 (6%)	France	\$3.7 (10%)
Share of Top Five	80%		90%

As in 2019, there was very limited reporting on financing arrangements for TOSSD flows in 2020. Both Blended Finance and Official Export Credits were less than 1% of Net Disbursements. Almost all flows (98%) were reported as “Other Arrangements”. (**Table 19**) More work is needed to unpack the reasons for this seemingly under-reporting of blended finance flows, given their rhetorical importance for some donors.

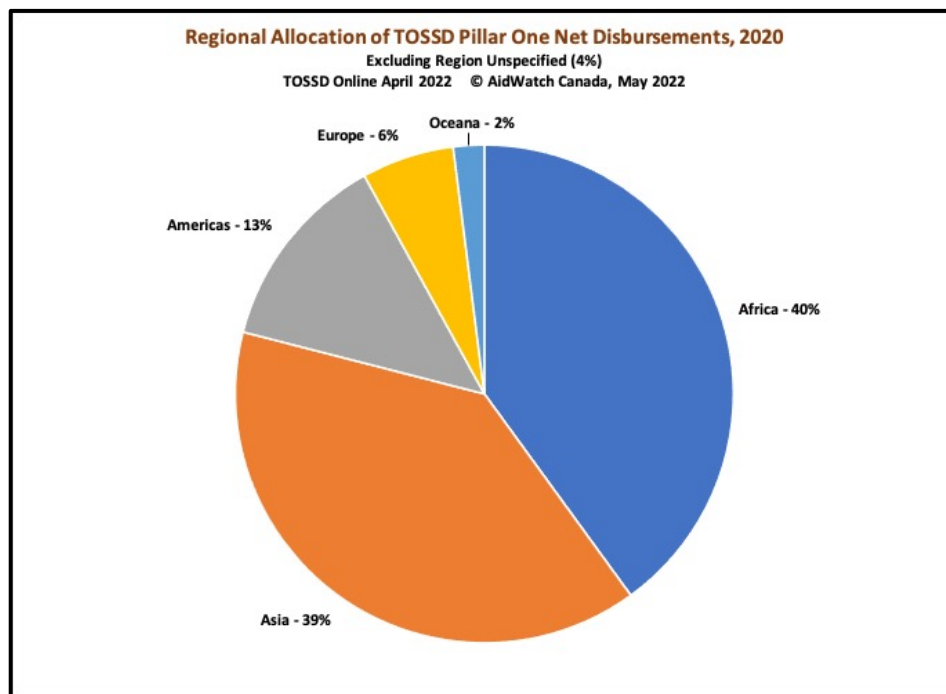
Similarly reporting on the Collaboration Framework was limited. South-South Cooperation accounted for 3% of Net Disbursements and Triangular Cooperation at \$0.1 billion was negligible. (**Table 20**)

## 9. Allocation of TOSSD by Regions and Country Income Groups

For TOSSD as a whole, 27% of Net Disbursements in 2020 have no geographical region designation, much of which is accounted for by IPG activities in Pillar Two. For the latter, 88% of Net Disbursements have no geographical region indicated. Consequently, this analysis concentrates on regional and country designations for Pillar One.

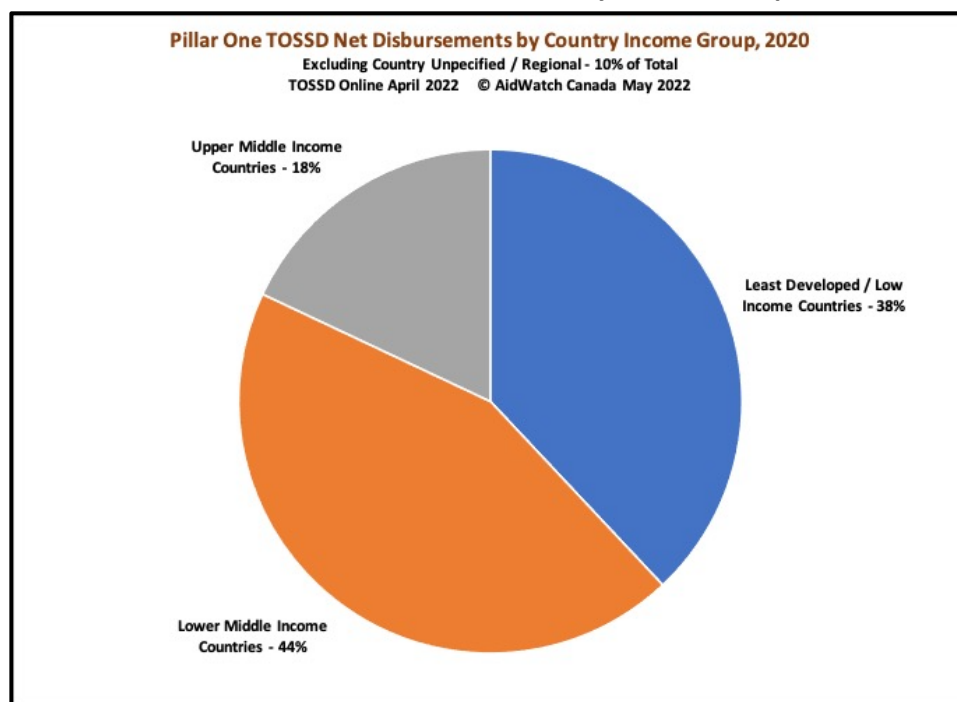
**Chart 8** indicates that Africa (40%) and Asia (39%) are the primary regions for Pillar One Net Disbursements. This is little change from 2019 when Africa accounted for 44% and Asia for 40%. Oceania, a region highly vulnerable to climate change risks, received only 2% of these disbursements in both years. (**Table 21 and Table 22**)

**Chart 8: Regional Allocation of Pillar One TOSSD Net Disbursements, 2020**



**Chart 9** indicates that Least Developed and Low-Income countries received 38% of Pillar One Net Disbursements, down from 43% in 2019. Lower Middle-Income Countries received the largest share at 44%, and Upper Middle-Income Countries, 18%, up slightly from 14% in 2019. (**Table 24**)

**Chart 9: Pillar One Net Disbursements by Income Group, 2020**



## 10. Top Country Recipients of TOSSD Net Disbursements

There were 142 country recipients for TOSSD Pillar One in 2020, but these disbursements were highly concentrated. Among these countries, the top 20 recipients accounted for half (51%) of Country-Allocated Net Disbursements for Pillar One (excluding Country Unspecified and Regional Allocations). Eight of these top 20 countries were Least Developed Countries.

Syria (5%), India (4%), the Philippines (4%), Bangladesh (4%), and Ethiopia (3%) were the top five recipient countries for Pillar One disbursements. These five account for 20% of Country Allocated Pillar One disbursements. (**Table 25**)

In relation to priority countries, there is considerable overlap between TOSSD and ODA. Among the top 20 recipients for ODA in 2020, 15 of these countries were among the top 20 country recipients for TOSSD Pillar One.

Approximately 13% of total Net Disbursements for these top 20 Pillar One country recipients were allocated to activities uniquely reported to TOSSD. But this share differed greatly between countries. Seven countries received TOSSD-only reported flows with a share greater than this 20-country average of 13%. These were Yemen (67%), Tanzania (35%), the DRC (25%), Afghanistan (22%), Nigeria (18%), Ethiopia (18%) and Jordan (16%). (**Table 26**) A large share of TOSSD-only flows for these countries relate to humanitarian assistance reported to TOSSD by UN agencies such as UNHCR, UNICEF, the World Food Programme and the World Health Organization.

The top 10 recipients of TOSSD Net Disbursements uniquely reported to TOSSD included:

**Table: Top 20 Recipients of Net Disbursements Reported Only to TOSSD, 2020**

Country (Billions of US \$)	TOSSD-Only Net Disbursements	Share of Country Pillar One Net Disbursements
1. Yemen	\$2.2	67%
2. Tanzania	\$1.2	35%
3. Lebanon	\$1.1	58%
4. Syria	\$1.1	11%
5. Ethiopia	\$1.0	18%
6. South Sudan	\$1.0	51%
7. Afghanistan	\$1.0	22%
8. DRC	\$0.9	25%
9. Sudan	\$0.9	30%
10. Bangladesh	\$0.7	10%

These top 10 countries represent 45% of all disbursements reported uniquely to TOSSD for Pillar One (\$24.7 billion in country specific disbursements). Two-thirds (66%) of these resources were concentrated in the top 20 recipients.

## 11. Sector Allocation of TOSSD

In 2020, the top five sectors account for 52% to total TOSSD Net Disbursements: Government and Civil Society, Humanitarian Aid, Health, Energy, and Other Social Infrastructure and Services. With the exception of Energy, these sectors are also the top five for Pillar One, with the addition of Commodity Aid and General Program Support. (**Table 27, Table 28 and Table 29**)

However, the top five sectors for Pillar Two are even more concentrated, with the top five accounting for 65% of Net Disbursements: Energy (18%), Administrative Costs of Donors (15%), Refugees in Donor Countries (14%), Health (9%), and Government and Civil Society (9%). In-provider expenditures for Administration and Refugees in Donor Countries make up a very significant share of Net Disbursements for Pillar Two at 29%. (**Table 30**)

**In-Donor Refugee Costs.** In 2020, providers reported \$9.9 billion for in-donor refugee costs (3.6% of Net Disbursements), compared to \$10.2 billion (5% of Net Disbursements) in 2019. All but a very small fraction of these disbursements were reported by DAC donors. According to the DAC CRS, DAC donors reported \$8.7 billion for in-donor refugee costs as ODA in 2020. Given the expansion in TOSSD of the ODA criteria for reporting these costs, DAC donors only reported an additional \$1.2 billion related to these more flexible rules to TOSSD.<sup>5</sup> Switzerland accounted for \$923 million of this amount (77%), with Denmark, France, Norway, and Slovenia also reporting additional in-donor costs over what was reported to the DAC. (**Table 27 and Table 28**)

Only \$3 million was reported by a Southern provider, Costa Rica. The rationale for including in-donor refugee costs, and for the expanded criteria, was purportedly an interest by Southern providers to be credited for these costs. Clearly to date only DAC donors have taken advantage of these TOSSD rules.

**Health and COVID-19 Disbursements.** Overall disbursements to Health and Population and Reproductive Health increased by 58% in 2020, from \$23.2 billion in 2019 to \$36.7 billion in 2020. These two sectors made up 13% of total TOSSD Sector Allocated Net Disbursements in 2020, compared to 11% in 2019. Much of this increase is likely accounted for by expenditures related to the COVID-19 pandemic. (**Table 27, Table 28**)

For 2020, TOSSD has a new purpose code for COVID-19 Control (12264). A total of \$5.2 billion was reported under this code in 2020 (\$4.0 billion for Pillar One and \$1.2 billion for Pillar Two). COVID-19 control was 20% of total Net Disbursements for health (21% in Pillar One and 19% in Pillar Two). This code

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<sup>5</sup> DAC donors report in-donor costs for refugees for their first 12 months under a limited set of eligible expenditures. For TOSSD, providers can report such expenditures beyond the 12-month limit and for a range of expenditures related to “their integration in the provider country’s economy (including migrants)”.

was also deployed for 2020 for ODA reporting. A total of \$4.7 billion was reported, \$3.6 billion by DAC donors and \$1.1 billion by multilateral donors reporting to the DAC.

TOSSD in 2020 also had a key word field for COVID-19. A total of \$33.8 billion was reported using this keyword, all of which was reported in Pillar One (21% of Pillar One Sector Allocated Net Disbursements). Health and population policy accounted for 27% of this \$33.8 billion; Government and Civil Society, 27%; Other Social Infrastructure and Services, 18%; and General Programme Assistance and Commodity Aid, 8%.

**Activities Reported Uniquely to TOSSD** Health accounted for 25% of activities reported uniquely to TOSSD, followed by Government and Civil Society at 13%, Agriculture Forestry and Fishing at 11%, Education at 9%, and Humanitarian Aid at 8%. **(Table 31)**

## 12. TOSSD Allocation to the Sustainable Development Goals

An overarching criterion for reporting activities to TOSSD is that each activity “directly contributes to at least one of the SDG targets as identified in the official list of SDG targets developed and maintained by the United Nations Statistical Commission (UNSC), and if no substantial detrimental effect is anticipated on one or more of the other targets.” [\[TOSSD Reporting Instructions, §2.2.1, May 2022\]](#)

**Improved Reporting of SDGs in 2020 data.** For 2020 data, only 59% of the reported activities have an SDG or SDG target identified, which is unchanged from 2019. However, this performance is influenced by the high level of Aggregate activities for which there is no SDG data. Excluding Aggregate, 79% of activities in 2020 have identified an SDG or SDG target, an improvement from 72% in 2019. In 2020 providers reported a total of \$46.9 billion in activities without an SDG, down from \$52.5 billion in 2019. **(Table 32)**

**Countries not reporting SDGs.** A total of \$118.5 billion in disbursements did not have any SDG or SDG target indicated. Of this amount,

- \$71.6 billion is related to Aggregate (100% of total, for which by definition there is no data as these providers (Germany, the Netherlands, Czech Republic, Luxembourg and the World Bank) did not report to TOSSD)
- \$27.7 billion is related to the United States (100% of total)
- \$10.1 billion is related to the United Kingdom (100% of total)
- \$1.9 billion is related to EU Institutions (6% of total)
- \$1.1 billion is related to Belgium (100% of total)

These five providers account for 85% of the total not reporting SDGs.

Excluding Aggregate, a total of \$219 billion in TOSSD Net Disbursements had an SDG/SDG Target identified. Eighty percent (80%) of these flows that were reported to Pillar One have indicated an SDG/SDG Target, and 74% of flows reported to Pillar Two identified an SDG or SDG Target. The lower share in Pillar Two may be the result of Provider Administration and In-Donor Refugee expenditures reported to Pillar Two.

Less than 60% of flows (i.e. 59%) reported by DAC donors indicated an SDG or SDG target. This low share was influenced by both the UK and the United States not reporting their activities against SDGs.

UN and related providers reported 83% of TOSSD flows against an SDG or SDG target. However, among these bodies, UNHCR (\$4.3 billion), UN Inter-Agency Pooled Funds (\$1 billion), IFAD (\$486 million), UNAIDS (\$167 million), and the Adaptation Fund (\$51 million) were unable to indicate an SDG for their activities.

**Assessing SDG Trends.** TOSSD providers can report up to 10 SDGs/Targets for each Activity. For purposes of analysis each Activity with more than one SDG are allocated equally for that Activity. The analysis also assumes that the first five SDGs are the priority SDGs and the last five have a lesser profile in the Activity.

### Numbers of SDGs reported for Each Activity, 2020

Excluding Aggregate

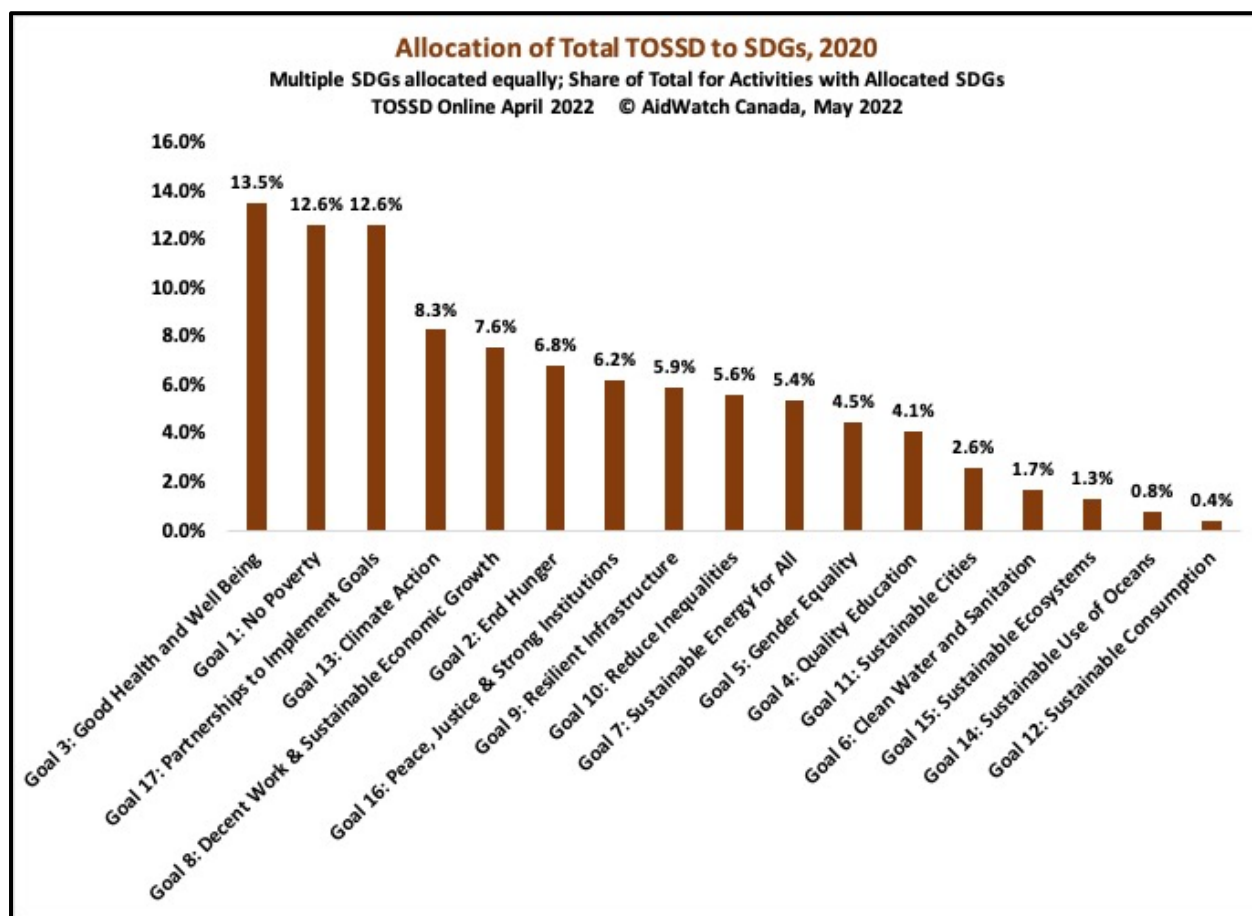
Billions of US Dollars	Net Disbursements	Share of Total (Including no SDG)	Share of Total SDGs Reported
1 SDG	\$84.3	38%	49%
2 SDGs	\$39.1	18%	23%
3 SDGs	\$15.0	7%	9%
4 SDGs	\$9.3	4%	5%
5 SDGs	\$7.0	3%	4%
6 SDGs	\$3.1	1%	2%
7 SDGs	\$6.1	3%	4%
8 SDGs	\$2.6	1%	2%
9 SDGs	\$3.6	2%	2%
10 SDGs	\$2.0	1%	1%
No SDGs	\$49.6	21%	
<b>Total Reported</b>	<b>\$221.7</b>	<b>100%</b>	
<b>Total SDGs Reported (Excluding No SDGs)</b>	<b>\$172.1</b>		<b>100%</b>

The Table above indicates the number of SDGs reported for each Activity and the total Net Disbursements associated with these Activities. Almost half of the flows (49%) for all Activities reported with an SDG, indicated only one SDG/SDG Target and 72% listed only two SDGs/SDG Targets. Provider Activities reporting up to five SDGs account for 90% of the Net Disbursements for Activities reported with an SDG or SDG target.

**Overall Trends** As indicated in **Chart 10** and **Table 33**, for SDG-reported Activities in 2020, Health, Poverty Eradication, Climate Change, support for Decent Work and Sustainable Economic Growth and Ending Hunger rank highest in terms of Net Disbursements. With Goal 17, Partnerships to Implement the Goals, they make up the top six SDGs supported through TOSSD Net Disbursements. Together they account for 61% of disbursements for which an SDG Target has been assigned.

At the other end of the spectrum, Sustainable Consumption, Sustainable Use of Oceans, Sustainable Ecosystems, Clean Water and Sanitation, and Sustainable Cities receive the least support through TOSSD activities. These five together account for a mere 7% of Net Disbursements. (**Chart 10**)

Chart 10: Allocation of TOSSD to SDGs, 2020



Gender Equality may often be a cross cutting SDG, but nevertheless was allocated only 4.5% of Net Disbursements in 2020 (**Chart 10**). However, this SDG ranked in importance among others, always appeared among the first five SDGs when an Activity had more than five SDGs identified. (**Table 35**) Almost all support for Gender Equality is for activities within Pillar One. (**Table 37**)

#### Relative importance of SDGs within an Activity

TOSSD data provides no indication of the main SDG focus for a given Activity. As noted above, where there are multiple SDGs listed, the disbursements for this Activity are divided equally among the SDGs for purposes of analysis. But one could also assume that those SDGs listed as the first five SDGs may have a greater degree of focus than those among the last five.

Taking these assumptions, **Table 35** gives a snapshot of the relative importance of SDGs, comparing the degree to which they are represented in the first five SDGs indicated by providers and in the last five SDGs indicated. For example, while Poverty Eradication is the top SDG overall, 11% of the disbursement for this Goal is found in the last five SDGs indicated. (Overall, only 3% of all SDG disbursements are found in the

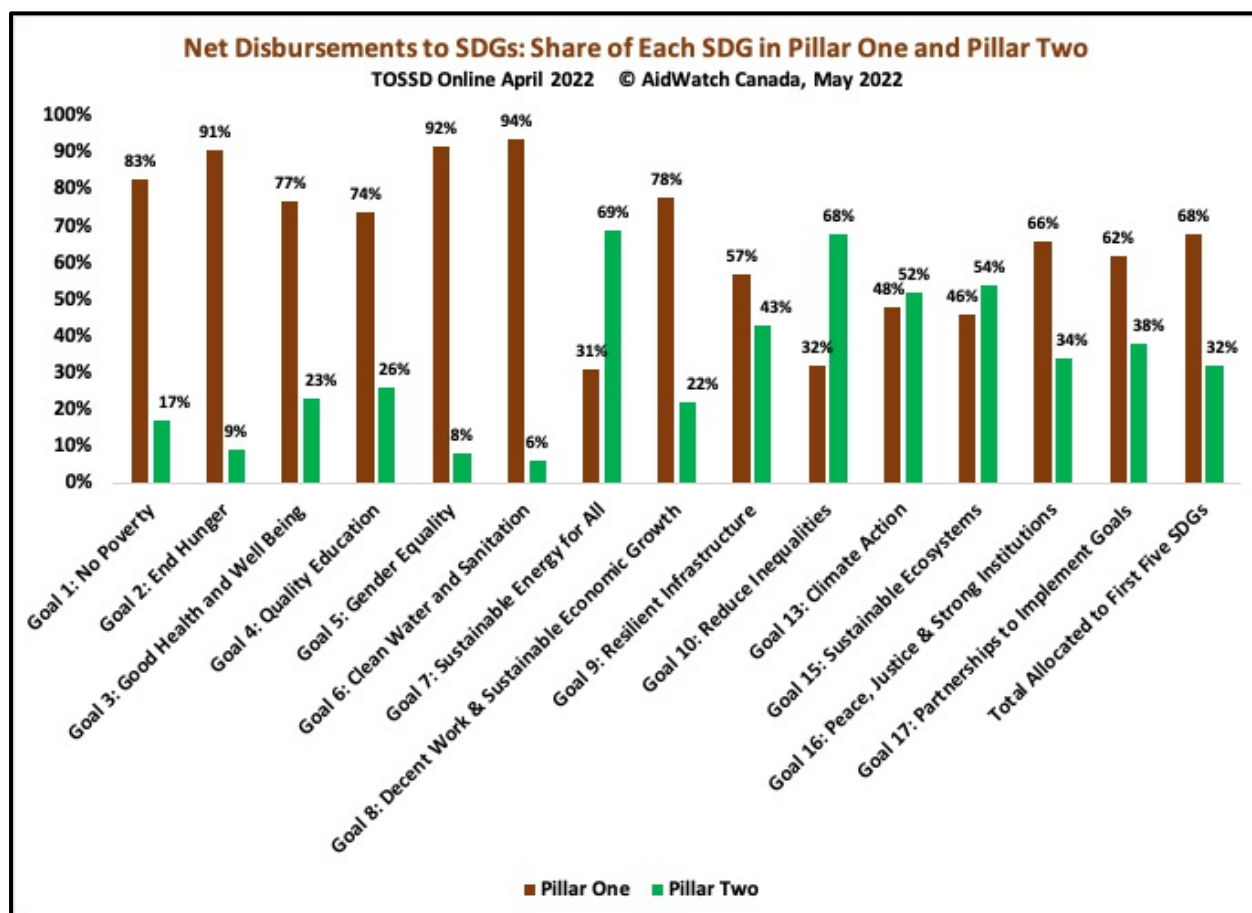
last five SDGs listed by providers.) Within the last five SDGs listed, Poverty Eradication makes up 39% of these disbursements. (**Table 34**) This suggests that to a greater degree, other SDGs may be the main focus of these Activities. Reduced Inequalities, Sustainable Consumption and Sustainable Ecosystems also have a strong representation among the last five indicated SDGs. These SDGs may be seen by many providers as “cross-cutting” rather than a primary focus of their specific Activities in support of the SDGs.

**Support for SDGs by Pillars** **Tables 36 and 37** and **Chart 11** set out a detailed analysis for each SDG according to Net Disbursements allocated to the two TOSSD Pillars.

For Pillar One, Poverty Eradication (15%), Health (15%), Partnerships to Implement the Goals (12%, Ending Hunger (9%), and Decent Work and Sustainable Economic Growth (8%) rank as the top five SDGs supported in this Pillar.

**Chart 11: Allocation of SDG Net Disbursements by Pillar, 2020**

(Note: Several SDGs, with low disbursement overall, are not shown. They can be found in **Table 37**)



Pillar Two, with its focus on IPGs, has a different profile. Here, Partnerships to Implement the Goals (16%), Climate Action (14%), Sustainable Energy for All (13%), Reducing Inequalities (10%), and Health (9%) are the top five SDGs. Together they make up 62% of Net Disbursements for Pillar Two that have been



allocated to an SDG. Poverty Eradication accounted for only 7% of these disbursements and Gender Equality only 1%. (**Table 36**)

The contrast between Pillars relative to support for individual SDGs is even more apparent in **Table 37** and **Chart 11**, which set out the share for each SDG in each Pillar. Overall, 70% of Net Disbursements allocated to SDGs can be found in Pillar One, with 30% in Pillar Two. But disbursements for Poverty Eradication (83%), Ending Hunger (91%), Gender Equality (92%), and Clean Water and Sanitation (94%) are strongly represented in Pillar One. On the other hand, disbursements for Sustainable Energy for All (69%), Resilient Infrastructure (43%), Reducing Inequalities (68%), Climate Action (52%) and Sustainable Ecosystems (54%) are to be found in Pillar Two.

## B. Conclusions

**Linking TOSSD reported Activities with SDGs is central to TOSSD's comparative advantage as a new statistical metric in support of sustainable development through Agenda 2030.** Over the two years of reporting TOSSD data, there has been significant progress in both more extensive reporting of Activities and in identifying relevant SDGs and their Targets.

Already the activity level data allows for research that is beyond the scope of this summary survey of the 2020 data. For example, one can examine the profile of TOSSD activities for individual partner countries in the Global South, provider profiles for key donors in the Global North (such as the previous research on EU Institutions), or a more detailed analysis of activities reported in support of individual SDGs such as Poverty Eradication or Reducing Inequalities. Yet at this point, the data is partial, both in capturing overall resources for sustainable development relevant to partner countries, and in the scope of Activities reported by providers (due in part to limits in information systems to easily collect eligible commitments and disbursements).

Realizing the full value in the TOSSD metric will require further progress in several key areas:

- a) **More universal coverage of providers will be essential.** Encouraging key providers to report among DAC donors (Germany, the Netherlands, the Czech Republic and Luxembourg) and among SSC providers such as India and South Africa, along with the World Bank, is critical to a more complete understanding of resources for *Agenda 2030*. While the use of Aggregate/CRS data helps complete the current picture, this CRS data is collected with different reporting requirements and its aggregation makes interpretation difficult in many areas. It is crucial that the recipient perspective inform all commitment/disbursement data to ensure consistency of the TOSSD metric.
- b) **Ensuring more complete coverage in reporting against SDG Targets** for several providers already reporting, such as the United States and the United Kingdom as well as several UN Institutions is essential for a more accurate picture of support for SDGs through disbursements with significant importance for TOSSD-eligible countries. From our analysis above, it seems few providers are identifying up to 10 SDGs in their Activity-level reporting. More work is also needed to sharpen

the actual SDG focus for each Activity, perhaps focusing on only up to five relevant SDGs, with a requirement to identify the main SDG priority for each Activity (up to two SDGs).

- c) **Further clarification of the Reporting Instructions for International Public Goods for Pillar Two** is crucial, particularly in relation to the criterion that those activities “provide substantial benefits to TOSSD-eligible countries or their populations” [[Reporting Instructions](#), §70]. With two years of data collected, efforts should focus on reviewing the degree to which Activities reported to Pillar Two have met this criterion. Equally important is a review of how such Activities are reported: for example, what would be the relevant share of large broad IPGs disbursements that is actually relevant to partner countries? An earlier review of 2019 data for [EU Institutions](#) suggested that current reporting may lead to inflation of Pillar Two relative to substantial benefits to partner countries.<sup>6</sup> This issue remains an area of significant concern to partner countries in the evolution of SDG Target 17.3, which will now rely on Pillar One data only for direct cross-border flows.
- d) **Completing data fields for TOSSD, particularly for official support for mobilized private finance** is crucial to understanding the terms under which this finance is mobilized. Collecting a wider range of information on private sector finance that has been mobilized, particularly in relation to SDG Targets, is equally important if this separate metric is to be meaningful in the context of the purposes of TOSSD. It is also essential to ensure that financing mechanisms such as blended finance are accurately reported by providers (with linkages to mobilized private finance where feasible).

The International Task Force on TOSSD and its Secretariat have provided an open, inclusive and transparent forum in which all stakeholders have participated in the evolution of the metric to date. This commitment to openness has allowed for much of the analytical work in this paper and in earlier assessments by the author. As the Task Force evolves in the coming months towards a formal governance structure for TOSSD, the issues above should shape its agenda to ensure the metric remains credible and focused on resources for sustainable development relevant to partner countries’ progress in realizing the SDGs and *Agenda 2030*.

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<sup>6</sup> Brian Tomlinson, “Analyzing European Union Institutions’ Flows for Total Official Support for Sustainable Development (TOSSD), a paper prepared for ActionAid and Oxfam International, February 2022, accessible at [http://aidwatchcanada.ca/wp-content/uploads/2022/03/TOSSD-Report\\_web-21st-March.pdf](http://aidwatchcanada.ca/wp-content/uploads/2022/03/TOSSD-Report_web-21st-March.pdf).

## Annex One: Detailed Tables<sup>7</sup>

### 1. Overall Trends

**Table 1, TOSSD Commitments and Disbursements, 2020 and 2019**

Billions of US \$	Multiyear Commitments	Gross Disbursements	Reflows	Net Disbursements
<b>2020</b>	\$468.3	\$355.5	\$64.1	\$291.4
<b>2019</b>	\$391.2	\$296.1	\$65.2	\$230.9
<b>2020 Difference</b>	\$77.1 / 20%	\$59.4 / 20%	(\$1.1)	\$60.5 / 26%

**Table 2, Total TOSSD Disbursements, 2020**

Billions of US\$	Gross Disbursements	Gross Share of Total	Net Disbursements	Net Share of Total
25 DAC Donors Reporting (1)	\$111.8	31%	\$101.8	35%
10 Other High-Income Countries	\$5.5	2%	\$4.9	2%
9 South-South Cooperation (SSC) Countries	\$8.3	2%	\$8.3	3%
5 South-South Cooperation (SSC) Multilaterals	\$4.7	1%	\$1.7	1%
12 Development Finance Banks (non-SSC) (2)	\$53.5	15%	\$33.7	12%
27 UN & Related Organizations / Funds (non-SSC)	\$38.0	11%	\$37.6	13%
EU Institutions	\$34.1	10%	\$30.0	10%
8 Other Organizations & Funds	\$1.0	--	\$1.0	--
Aggregate (3)	\$98.4	28%	\$72.4	25%
<b>TOTAL (97 providers)</b>	<b>\$355.5</b>		<b>\$291.4</b>	

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

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

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

<sup>7</sup> The source for 2020 TOSSD data for all Tables in this Annex is TOSSD Online, accessible at <https://tossd.online/>. The author is responsible for all data analysis.

**Table 3, Top 10 Providers Total Net TOSSD Disbursements, 2020**

Excluding Aggregate, Billions of US Dollars, Net Disbursements

Country / Institution	Net Disbursements	Share in Total TOSSD (Excl Aggregate) (\$219.0 billion)	Rank in 2019
1. EU Institutions	\$30.0	14%	2
2. United States	\$27.7	13%	1
3. France	\$25.1	11%	3
4. Asian Development Bank	\$15.5	7%	5
5. United Kingdom	\$10.2	5%	4
6. Japan	\$9.9	5%	8
7. Turkey	\$8.1	4%	6
8. Inter-American Development Bank	\$8.1	4%	6
9. World Food Program	\$8.0	4%	7
10. UNICEF	\$5.7	3%	12
<b>Total</b>	<b>\$148.2</b>	<b>68%</b>	

**Table 4, 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%
10 Other High-Income Countries	\$5.9	2%	\$5.1	2%
7 South-South Cooperation Countries	\$8.7	3%	\$8.7	4%
4 South-South Cooperation Multilaterals	\$4.6	1%	\$1.4	1%
13 Development Finance Banks (non-SSC) (2)	\$39.8	13%	\$21.4	9%
27 UN & Related Organizations / Funds (non-SSC)	\$37.2	12%	\$36.0	15%
EU Institutions	\$23.6	8%	\$23.6	10%
4 Other Organizations & Funds	\$ 0.2	--	\$ 0.2	--
Aggregate (3)	\$76.0	26%	\$45.8	20%
<b>TOTAL (92 providers)</b>	<b>\$296.1</b>		<b>\$230.9</b>	

1) Excludes Czech Republic, Germany, and the Netherlands, which did not report 2019 data.

2) Excludes the World Bank, which did not report 2019.

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

**Table 5, Total TOSSD Disbursements, 2020 difference with 2019**

Billions of US\$	Gross Disbursements	Gross Share of Total	Net Disbursements	Net Share of Total
DAC Donors Reporting	\$11.7	20%	\$13.1	22%
Other High-Income Countries	(\$0.4)		(\$0.2)	
South-South Cooperation Countries	(\$0.4)		(\$0.4)	
South-South Cooperation Multilaterals	\$0.1		\$0.3	
Development Finance Banks (non-SSC)	\$13.7	23%	\$12.3	20%
UN & Related Organizations (non-SSC)	\$0.8		\$1.6	
EU Institutions	\$10.5	18%	\$6.4	11%
Other Organizations & Funds	\$0.8		\$0.8	
Aggregate	\$22.4	38%	\$26.6	44%
<b>TOTAL</b>	<b>\$59.4</b>		<b>\$60.5</b>	

**Table 6, Share of Total Net TOSSD Disbursements 2019 and 2020**

	2019 Share	2020 Share
DAC Donors and other High-Income Providers	40%	37%
Multilateral Providers	34%	35%
South-South Cooperation Countries and Institutions	5%	4%
Aggregate*	20%	25%

\* See note 3 under Table One

## 2. Total TOSSD by Pillars

**Table 7, TOSSD Commitments by Pillar, 2020 and 2019**

Billions of US Dollars

	Pillar One	Share of Total	Pillar Two	Share of Total	Total
<b>2020</b>	\$356.1	76%	\$112.1	24%	\$468.2
<b>2019</b>	\$302.6	77%	\$88.7	23%	\$391.3

**Table 8, Provider TOSSD Allocations by Pillar, Net Disbursements, 2020**

Billions of US\$	Pillar One	Share of Pillar One	Pillar Two	Share of Pillar Two	Provider Pillar Balance
25 DAC Donors Reporting (1)	\$52.1	25%	\$49.0	60%	52% / 48%
10 Other High-Income Countries	\$4.0	2%	\$0.9	1%	80% / 20%
9 South-South Cooperation (SSC) Countries	\$8.3	4%	--	--	100% / 0%
5 South-South Cooperation (SSC) Multilaterals	\$1.7	1%	--	--	100% / 0%
12 Development Finance Banks (non-SSC) (2)	\$33.7	16%	--	--	100% / 0%
27 UN & Related Organizations / Funds (non-SSC)	\$30.6	15%	\$7.0	9%	81% / 19%
EU Institutions	\$17.1	8%	\$12.9	16%	57% / 43%
8 Other Organizations & Funds	\$1.4	--	\$0.3	--	--
Aggregate (3)	\$61.4	29%	\$11.0	14%	85% / 15%
<b>TOTAL (97 providers)</b>	<b>\$210.3</b>		<b>\$81.1</b>		<b>72% / 28%</b>

1), 2), 3) See notes under Table 2

**Table 9, Provider TOSSD Allocations by Pillar, Net Disbursements, 2019**

Billions of US\$	Pillar One	Share of Pillar One	Pillar Two	Share of Pillar Two	Provider Pillar Balance
26 DAC Donors Reporting (1)	\$50.4	31%	\$38.3	56%	57% / 43%
10 Other High-Income Countries	\$4.3	3%	\$0.8	1.2%	85% / 15%
7 South-South Cooperation Countries	\$8.3	5%	\$0.4	0.6%	97% / 3%
4 South-South Cooperation Multilaterals	\$1.3	0.8%			100% / 0%
13 Development Finance Banks (non-SSC) (2)	\$21.0	13%	\$0.4	0.6%	98% / 2%
27 UN & Related Organizations / Funds (non-SSC)	\$28.3	17%	\$6.9	10%	80% / 20%
EU Institutions	\$9.7	6%	\$13.9	20%	41% / 59%
4 Other Organizations & Funds	--	--	--	--	
Aggregate (3)	\$37.8	23%	\$8.0	12%	83% / 17%
<b>TOTAL (92 providers)</b>	<b>\$161.9</b>		<b>\$69.0</b>		<b>70% / 30%</b>

1), 2), 3) See notes under Table 2

**Table 10, Provider TOSSD Allocations by Pillar, Net Disbursements, 2020 difference with 2019**

Billions of US\$	Pillar One	Share of Pillar One	Pillar Two	Share of Pillar Two*
DAC Donors Reporting	\$1.7	4%	\$10.7	74%
Other High-Income Countries	(\$0.3)		\$0.2	1%
South-South Cooperation Countries	(\$0.2)		\$0.4	3%
South-South Cooperation Multilaterals	\$0.4		--	
Development Finance Banks (non-SSC)	\$13.4	28%	(\$0.4)	
UN & Related Organizations (non-SSC)	\$2.5	5%	\$0.1	1%
EU Institutions	\$7.4	15%	(\$1.0)	
Other Organizations & Funds	--		--	
Aggregate	\$23.6	49%	\$3.0	21%
<b>TOTAL</b>	<b>\$48.4</b>		<b>\$12.1</b>	
<b>Share of Total Increase</b>	<b>80%</b>		<b>20%</b>	

\* Pillar Two shares are the share of the positive total of \$14.4 billion.

**Table 11, Top 10 Providers Reporting Pillar Two Activities, 2020**

Excluding Aggregate, Billions of US Dollars, Net Disbursements

Country / Institution	Net Disbursements	Share in Total Pillar Two, Excluding Aggregate (\$70 billion)	Rank in 2019
1. France	\$18.8	27%	1
2. EU Institutions	\$17.9	26%	2
3. United States	\$10.0	14%	4
4. United Kingdom	\$4.4	6%	3
5. Canada	\$3.4	5%	6
6. UN Secretariat	\$2.8	4%	5
7. Switzerland	\$2.5	4%	11
8. Japan	\$1.9	3%	7
9. Sweden	\$1.5	2%	9
10. Australia	\$1.0	1%	14
<b>Total</b>	<b>\$59.3</b>	<b>85%</b>	

A total of 69 providers reported activities in Pillar Two in 2020, compared to 71 in 2019. The top 10 providers for Pillar Two made up 80% of net disbursements for Pillar Two in 2019 (excluding Aggregate).

### 3. TOISSD by Source of Data

**Note:** The TOSSD dataset identifies the source of data reported in different categories:

- **TOSSD** – Activities reported only to TOSSD
- **TOSSD Estimate** – Non-ODA share of flows to multilateral organizations in support of SDGs (Pillar Two)
- **CRS-TOSSD** – Activities reported to both the CRS and TOSSD
- **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 by TOSSD Secretariat to make TOSSD data more complete, and reported by TOSSD as Aggregate. Included in CRS-TOSSD for 2020.

**Table 12, TOSSD Commitments by Source, 2020 and 2019**

Billions of US Dollars

	CRS-TOSSD	CRS as Proxy	Estimated Data Gaps*	Exclusively TOSSD
<b>2020</b>	\$371.2	\$2.4		\$94.6
<b>Share of Total</b>	79%	0.5%		20%
<b>2019</b>	\$231.3	\$4.5	\$80.9	\$74.5
<b>Share of Total</b>	59%	1%	21%	19%

\* Estimate Data Gaps is included in CRS-TOSSD for 2020.

**Table 13, TOSSD Net Disbursements by Source of Data, 2019 and 2020**

Source* (Billions of US\$)	Net Disbursements, 2020	Source Share	Net Disbursements, 2019	Source Share
TOSSD	\$62.0	21%	\$51.8	22%
TOSSD Estimate	\$4.8	2%	\$3.2	1%
CRS-TOSSD	\$222.4	76%	\$128.5	57%
CRS Data as a Proxy	\$2.2	1%	\$4.0	2%
Estimated Data Gaps (CRS)	--		\$43.5	19%
<b>Total</b>	<b>\$291.4</b>	<b>100%</b>	<b>\$230.9</b>	<b>100%</b>

\* See Note for Table 4. CRS-TOSSD does not include Aggregate in 2020 and 2019.

**Table 14, Reporting DAC Donors and EU Institutions,  
TOSSD Disbursements by Source of Data, 2019 and 2020**

Source* (Billions of US\$)	Net Disbursements, 2020	Source Share	Net Disbursements, 2019	Source Share
TOSSD	\$32.3	25%	\$37.2	28%
TOSSD Estimate	\$4.4	3%	\$3.0	2%
CRS-TOSSD	\$92.0	70%	\$89.7	67%
CRS Data as a Proxy	\$2.2	2%	\$4.0	3%
<b>Total</b>	<b>\$130.9</b>	<b>100%</b>	<b>\$133.9</b>	<b>100%</b>

\* See Note for Table 4. CRS-TOSSD does not include Aggregate in 2020 and 2019.



**Table 15, Reporting Multilateral and SSC Providers by Data Source, 2019 and 2020**

Including Multilateral Development Banks

Billions of US Dollars

<b>Source*</b> (Billions of US\$)	<b>Net Disbursements, 2020</b>	<b>Source Share</b>	<b>Net Disbursements, 2019</b>	<b>Source Share</b>
TOSSD	\$28.4	35%	\$25.2	36%
TOSSD Estimate	--		--	
CRS-TOSSD	\$53.6	65%	\$44.7	64%
CRS Data as a Proxy	--		--	
<b>Total</b>	<b>\$82.0</b>	<b>100%</b>	<b>\$69.9</b>	<b>100%</b>

\* See Note for Table 4.

Note: 1) SSC providers in 2020 reported \$113 million in TOSSD-only disbursements. SSC providers in 2019 reported \$95.2 million in TOSSD-only disbursements. SSC providers reported \$8.1 billion in CRS-TOSSD disbursements in 2020 and \$8.5 billion in 2019, almost all of which related to Turkey. 2) MDBs reported \$35.1 billion in CRS-TOSSD disbursements in 2020 and \$22.7 billion in 2019.

**Table 16, Top 10 Providers Reporting TOSSD-Only Activities, 2020**

Billions of US Dollars, Net Disbursements

<b>Country / Institution</b>	<b>Net Disbursements</b>	<b>Share in Total TOSSD-Only (\$62.0 billion)</b>	<b>Rank in 2019</b>
1. France	\$14.1	23%	1
2. EU Institutions	\$11.8	19%	2
3. WFP	\$7.7	12%	3
4. UNICEF	\$4.7	8%	4
5. UNHCR	\$3.7	6%	11
6. UNDP	\$3.6	6%	5
7. World Health Organisation	\$2.9	5%	7
8. UN Secretariat	\$2.8	4%	6
9. Canada	\$1.8	3%	18
10. Denmark	\$1.2	2%	33
<b>Total</b>	<b>\$54.4</b>	<b>89%</b>	

#### 4. TOSSD Allocations by Financial Instruments, Arrangements and Forms of Collaboration

**Table 17: Allocation of TOSSD by Financial Instrument, 2020**

Billions of US Dollars, Net Disbursements

Financial Instrument	Pillar One	Pillar Two	Total
<b>Grants</b>	<b>\$99.8</b>	<b>\$44.6</b>	<b>\$144.4</b>
Share of Pillar / Total	47%	55%	50%
<b>Loans</b>	<b>\$46.2</b>	<b>\$1.1</b>	<b>\$47.3</b>
Share of Pillar / Total	22%	1%	16%
Concessional Loans (Share of Loans)	\$12.3 (25%)		
Non-Concessional Loans (Share of Loans)	\$36.3 (75%)		
Concessionality Unknown (Share of Loans)	(\$2.7)		
<b>Guarantees</b>	<b>\$1.2</b>	<b>--</b>	<b>\$1.2</b>
Share of Pillar / Total			
<b>Equity</b>	<b>\$0.6</b>	<b>\$0.1</b>	<b>\$0.7</b>
Share of Pillar / Total	0.1%		
<b>Debt Relief</b>	<b>--</b>	<b>--</b>	<b>--</b>
Share of Total			
<b>Direct Provider Spending</b>	<b>\$0.9</b>	<b>\$22.8</b>	<b>\$23.7</b>
		28%	8%
<b>Unknown</b>	<b>\$61.5</b>	<b>\$11.0</b>	<b>\$72.5</b>
Share of Total	29%	14%	25%
<b>Total</b>	<b>\$210.3</b>	<b>\$81.1</b>	<b>\$291.4</b>

For Pillar One, the five top providers of **non-concessional loans** are:

Asian Development Bank	\$12.3 billion
Inter-American Development Bank	\$ 7.1 billion
Asia Infrastructure Investment Bank	\$ 5.2 billion
EU Institutions	\$ 4.4 billion
France	\$ 3.7 billion

For Pillar One, the top five providers of **concessional loans** are:

Japan	\$ 3.6 billion
Asian Development Bank	\$ 1.9 billion
EU Institutions	\$ 1.9 billion
Central America Bank for Economic Integration	\$ 1.7 billion
African Development Bank	\$ 0.7 billion

**Table 18: Allocation of TOSSD by Financial Instrument, 2019**

Billions of US Dollars, Net Disbursements

Financial Instrument	Pillar One	Pillar Two	Total
<b>Grants</b>	<b>\$96.3</b>	<b>\$50.9</b>	<b>\$147.2</b>
Share of Pillar / Total	59%	74%	64%
<b>Loans / Debt Instruments</b>	<b>\$26.8</b>	<b>\$0.2</b>	<b>\$27.0</b>
Share of Pillar / Total	17%		12%
Concessional Loans (Share of Loans)	\$12.5 (39%)	\$ 0.1	\$12.6 (39%)
Non-Concessional Loans (Share of Loans)	\$19.6 (61%)	\$ 0.1	\$19.7 (61%)
Unknown Concessionalality (Share of Loans)	(\$6.2)		(\$6.2)
<b>Guarantees</b>	--	--	--
Share of Pillar / Total			
<b>Equity</b>	<b>\$ 0.7</b>	<b>\$ 0.1</b>	<b>\$0.8</b>
Share of Pillar / Total			
<b>Debt Relief</b>	<b>\$ 0.1</b>	--	<b>\$0.1</b>
Share of Pillar / Total			
<b>Direct Provider Spending</b>	<b>\$0.1</b>	<b>\$10.0</b>	<b>\$10.1</b>
Share of Pillar / Total		15%	4%
<b>Unknown</b>	<b>\$ 37.9</b>	<b>\$ 8.1</b>	<b>\$46.0</b>
Share of Pillar / Total	23%	12%	20%
<b>Total</b>	<b>\$161.9</b>	<b>\$69.0</b>	<b>\$230.9</b>

**Table 19: Allocation of TOSSD by Financing Arrangements, All Pillars, 2020**

Billions of US Dollars, Net Disbursements

Financing Arrangement	Net Disbursements, 2020	Share of Total
Blended Finance	\$0.9	0.3%
Co-Financing Arrangements Involving Recipient Counterpart Funds	\$2.0	0.7%
Officially Supported Export Credits	\$1.2	0.4%
Other Arrangement	\$286.6	98%
<b>Total</b>	<b>\$291.1</b>	

**Table 20: Allocation of TOSSD by Framework for Collaboration, All Pillars, 2020**

Billions of US Dollars, Net Disbursements

Collaboration Framework	Net Disbursements, 2020	Share of Total
South-South Cooperation	\$9.9	3.0%
Triangular Cooperation	\$0.1	--
Other	\$281.4	97%
<b>Total</b>	<b>\$291.1</b>	

## 5. Allocation of TOSSD by Regions and Country Income Groups

**Table 21: Regional Allocation of TOSSD Net Disbursements, 2020**

Share of TOSSD Total

Region	Total TOSSD	Total TOSSD, Excl. Unspecified	Pillar One, Total	Pillar One, Excl Unspecified	Pillar Two, Total
Africa	29%	40%	38%	40%	5%
America	10%	13%	13%	13%	2%
Asia	28%	39%	38%	39%	3%
Europe	4%	6%	6%	6%	1%
Oceania	1%	2%	2%	2%	0%
Region Unspecified	27%		4%		88%

**Table 22: Regional Allocation of TOSSD Net Disbursements, 2019**

Share of TOSSD Total

Region	Total TOSSD	Total TOSSD, Excl. Unspecified	Pillar One, Total	Pillar One, Excl 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%

**Table 23: Regional Allocation of TOSSD Commitments, 2020**

Share of TOSSD Total

Region	Total TOSSD	Total TOSSD, Excl. Unspecified	Pillar One, Total	Pillar One, Excl Unspecified	Pillar Two, Total
Africa	26%	34%	32%	33%	4%
America	13%	18%	17%	18%	2%
Asia	31%	40%	40%	41%	3%
Europe	6%		7%	7%	1%
Oceania	1%	7%	1%	1%	0%
Region Unspecified	23%	1%	2%		91%

**Table 24: Allocation of TOSSD Net Disbursements by Income Group, Pillar One, 2020 and 2019**

Billions of US Dollars

Billions of US\$	2020 Total Net Disbursements / Share of Country Allocated	2019, Total Net Disbursements / Share of Country Allocated
Least Developed / Low Income	\$72.0 / 38%	\$59.2 / 43%
Lower Middle Income	\$84.2 / 44%	\$60.7 / 44%
Upper Middle Income	\$33.5 / 18%	\$19.2 / 14%
<b>Total Country Allocated</b>	<b>\$189.7</b>	<b>\$139.1</b>
Country Unspecified / Regional	\$20.6	\$23.7

## 6. Country Allocation of TOSSD

**Table 25: Top 20 Country Recipients of TOSSD Net Disbursements, Pillar One, 2020**  
Billions of US Dollars

	Country	Total Net TOSSD Disbursements	Net ODA 2020
1	Syria	\$9.8	\$2.4
2	India	\$7.9	\$2.1
3	Philippines	\$7.9	\$1.4
4	Bangladesh	\$6.6	\$3.2
5	Ethiopia	\$5.8	\$2.3
6	Kenya	\$4.9	\$1.4
7	Afghanistan	\$4.3	\$2.3
8	Pakistan	\$4.2	\$0.8
9	Colombia	\$4.1	\$1.7
10	Indonesia	\$3.9	\$1.3
11	Jordan	\$3.7	\$2.2
12	Dem. Republic of Congo	\$3.5	\$1.6
13	Ukraine	\$3.5	\$0.6
14	Nigeria	\$3.4	\$1.7
15	Yemen	\$3.4	\$1.6
16	Tanzania	\$3.4	\$1.3
17	Morocco	\$3.4	\$0.8
18	Uganda	\$3.3	\$1.3
19	Uzbekistan	\$3.3	\$0.6
20	Egypt	\$3.2	\$0.2
	<b>Top 20 Country Recipients</b>	<b>\$93.4</b> <b>51% of Country</b> <b>Allocated</b>	

There were 142 country recipients for TOSSD Pillar One in 2020. ODA is net ODA from [DAC Table 2a](#). Among the top 20 recipients for ODA, 15 were also among the top 20 for TOSSD.

**Table 26: TOSSD-Only as a Share in Net Disbursements in Top 20 Recipients of TOSSD (Pillar One)**  
Billions of US Dollars

	Country	Total Net TOSSD Disbursements	TOSSD-Only Activities	TOSSD-Only Share
1	Syria	\$9.8	\$1.1	11%
2	India	\$7.9	\$0.2	2%
3	Philippines	\$7.9	\$0.1	1%
4	Bangladesh	\$6.6	\$0.7	10%
5	Ethiopia	\$5.8	\$1.0	18%
6	Kenya	\$4.9	\$0.3	7%
7	Afghanistan	\$4.3	\$1.0	22%
8	Pakistan	\$4.2	\$0.4	10%
9	Colombia	\$4.1	\$0.3	6%
10	Indonesia	\$3.9	\$0.2	4%
11	Jordan	\$3.7	\$0.6	16%
12	Dem. Republic of Congo	\$3.5	\$0.9	25%
13	Ukraine	\$3.5	\$0.2	7%
14	Nigeria	\$3.4	\$0.6	18%
15	Yemen	\$3.4	\$2.2	67%
16	Tanzania	\$3.4	\$1.2	35%
17	Morocco	\$3.4	\$0.1	2%
18	Uganda	\$3.3	\$0.4	13%
19	Uzbekistan	\$3.3	\$0.05	1%
20	Egypt	\$3.2	\$0.2	7%
	<b>Top 20 Country Recipients</b>	<b>\$93.4</b> <b>51% of Country Allocated</b>	<b>\$11.8</b> <b>13% of top 20 Net Disbursements</b>	

Among the top 20 recipients for TOSSD, 7 countries had TOSSD-only activities greater than the 20-country average of 13% of their net disbursement receipts. These were Yemen (67%), Tanzania (35%), DRC (25%), Afghanistan (22%), Nigeria (18%), Ethiopia (18%) and Jordan (16%). Five countries had less than 5% TOSSD-only disbursement.

## 7. Sector Allocation of TOSSD

**Table 27: Sector Allocation of TOSSD, Net Disbursements, 2020**  
Billions of US Dollars, Excluding Unallocated, Ordered by Pillar One

Sector*	Pillar One	Pillar Two	Total	Share of Total
Government & Civil Society	\$32.2	\$6.3	\$38.5	14.0%
Humanitarian Aid	\$35.3	\$2.4	\$37.7	13.8%
Health	\$19.1	\$6.4	\$25.5	9.3%
Energy	\$9.2	\$12.0	\$21.2	7.7%
Other Social Infrastructure and Services	\$18.4	\$0.6	\$19.0	6.9%
Commodity Aid / General Programme Assistance	\$16.4	\$0.1	\$16.5	6.0%
Other Multisector	\$10.6	\$4.7	\$15.3	5.6%
Education	\$9.9	\$3.8	\$13.8	5.0%
Population & Reproductive Health	\$9.3	\$1.9	\$11.2	4.1%
Agriculture, Forestry, Fishing	\$8.8	\$2.0	\$10.8	3.9%
Administrative Costs of Donors	\$0.6	\$10.0	\$10.7	3.9%
Refugees in Donor Countries	\$ --	\$9.9	\$9.9	3.6%
Transport & Storage	\$9.2	\$0.6	\$9.8	3.6%
Banking & Financial Services	\$8.2	\$0.4	\$8.6	3.1%
Water Supply & Sanitation	\$5.7	\$0.3	\$6.0	2.2%
General Environment Protection	\$2.8	\$2.9	\$5.7	2.1%
Industry, Mining, Construction	\$3.6	\$0.4	\$4.0	1.5%
Communications	\$1.3	\$2.1	\$3.4	1.3%
Business & Other Services	\$2.8	\$0.5	\$3.3	1.2%
Action Relating to Debt	\$0.7	\$1.1	\$1.8	0.6%
Trade Policies & Regulations	\$1.3	\$0.3	\$1.6	0.6%
Tourism	\$0.1	\$-	\$0.2	0.1%
<b>Total Sector Allocated</b>	<b>\$205.3</b>	<b>\$68.7</b>	<b>\$274.0</b>	

\* The total sector allocated excludes sector “unallocated / unspecified”. Total Sector Unallocated is \$17.4 billion in 2020 or 6% of total TOSSD Net Disbursements.

**Table 28: Sector Allocation of TOSSD, Net Disbursements, 2019**

Billions of US Dollars, Excluding Unallocated

<b>Sector*</b>	<b>Pillar One</b>	<b>Pillar Two</b>	<b>Total</b>	<b>Share of Total*</b>
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%
<b>Total Sector Allocated</b>	<b>\$158.9</b>	<b>\$ 58.7</b>	<b>\$ 217.5</b>	

\* The total sector allocated excludes sector “unallocated / unspecified”. Total Sector Unallocated is \$13.4 billion in 2019.



**Table 29: Top Ten Sectors for Pillar One, 2020**

Billions of US Dollars

	<b>Sector</b>	<b>Total Net Disbursements</b>	<b>Share of Total Sector Allocated</b>
1	Humanitarian Aid	\$35.3	17.1%
2	Government and Civil Society	\$32.2	15.7%
3	Health	\$19.1	9.3%
4	Other Social Infrastructure	\$18.4	9.0%
5	Commodity Aid & General Program Assistance	\$16.4	8.0%
6	Other Multisector	\$10.6	5.2%
7	Education	\$9.9	4.8%
8	Population & Reproductive Health	\$9.3	4.5%
9	Energy	\$9.2	4.5%
10	Agriculture, Forestry and Fishing	\$8.8	4.3%
	<b>Total Sector Allocated*</b>	<b>\$205.3</b>	

\* Total sector unallocated for Pillar One is \$10.0 billion or 2% of total for Pillar One.

**Table 30: Top Ten Sectors for Pillar Two, 2020**

Billions of US Dollars

	<b>Sector</b>	<b>Total Net Disbursements</b>	<b>Share of Total Sector Allocated</b>
1	Energy	\$12.0	17.5%
2	Administrative Costs of Donors	\$10.0	14.6%
3	Refugees in Donor Countries	\$9.9	14.4%
4	Health	\$6.4	9.3%
5	Government and Civil Society	\$6.3	9.1%
6	Other Multisector	\$4.7	6.8%
7	Education	\$3.8	5.5%
8	General Environment Protection	\$2.9	4.2%
9	Humanitarian Aid	\$2.4	3.5%
10	Communications	\$2.1	3.0%
	<b>Total Sector Allocated*</b>	<b>\$68.7</b>	

\* Total sector unallocated for Pillar Two is \$12.4 billion or 15% of total for Pillar Two.

**Table 31: Top Ten Sectors, Allocation of TOSSD-Only Reported Net Disbursements, 2020**

Billions of US Dollars

	<b>Sector</b>	<b>Total Net Disbursements</b>	<b>Share of Total Sector Allocated</b>
1	Health	\$6.5	25.1%
2	Government & Civil Society	\$8.6	13.1%
3	Agriculture, Forestry, Fishing	\$7.4	11.2%
4	Education	\$6.2	9.4%
5	Humanitarian Aid	\$5.4	8.1%
6	Other Social Infrastructure and Services	\$3.5	5.2%
7	Population Policies & Reproductive Health	\$3.4	5.1%
8	Other Multisector	\$3.2	4.8%
9	Water Supply and Sanitation	\$2.1	3.2%
10	Administrative Costs of Donors	\$1.7	2.6%
	<b>Total Sector Allocated*</b>	<b>\$66.7</b>	

\* Unallocated is \$0.9 billion or 1.5% of total net disbursements for TOSSD-Only disbursements.

## 8. Allocation to the Sustainable Development Goals

**Table 32: Share of TOSSD Net Disbursements Allocated to SDGs, 2020**

Billions of US Dollars

	<b>2020 Net Disbursements</b>	<b>Share of TOSSD</b>	<b>2019 Net Disbursements</b>	<b>Share of TOSSD</b>
Allocated to SDGs	\$171.3	59%	\$135.1	59%
Not Allocated to SDGs	\$46.9	16%	\$52.5	23%
Aggregate Not Allocated to SDGs	\$71.6	26%	\$43.3	19%
<b>Total TOSSD</b>	<b>\$289.8</b>		<b>\$230.9</b>	

**Table 33: SDG Allocations of Net Disbursements, All Pillars, 2020**

For activities with more than one SDG, disbursement for these activities have been allocated equally among the SDGs identified.

Billions of US Dollars

<b>SDGs (Donor Allocations of First Four SDGs)</b>	<b>Net Disbursements</b>	<b>Share of Total SDG Disbursements</b>
Goal 1: No Poverty	\$21.6	12.6%
Goal 2: End Hunger	\$11.6	6.8%
Goal 3: Good Health and Well Being	\$23.1	13.5%
Goal 4: Quality Education	\$7.1	4.1%
Goal 5: Gender Equality	\$7.8	4.5%
Goal 6: Clean Water and Sanitation	\$3.0	1.7%
Goal 7: Sustainable Energy for All	\$9.3	5.4%
Goal 8: Decent Work & Sustainable Economic Growth	\$13.1	7.6%
Goal 9: Resilient Infrastructure	\$10.1	5.9%
Goal 10: Reduce Inequalities	\$9.7	5.6%
Goal 11: Sustainable Cities	\$4.5	2.6%
Goal 12: Sustainable Consumption	\$0.7	0.4%
Goal 13: Climate Action	\$14.2	8.3%
Goal 14: Sustainable Use of Oceans	\$1.4	0.8%
Goal 15: Sustainable Ecosystems	\$2.3	1.3%
Goal 16: Peace, Justice, & Strong Institutions	\$10.7	6.2%
Goal 17: Partnerships to Implement Goals	\$21.6	12.6%
<b>Total Allocated to SDGs</b>	<b>\$171.3</b>	

**Table 34: SDG Allocations of Net Disbursements, All Pillars, 2020****Allocated to First Five SDGs Identified and Last Five SDGs Identified**

SDGs for Activities with multiple SDGs are allocated equally to these Activities

Assumption that Activities with more than five SDGs, SDGs assigned with some priority to the first five.

Billions of US Dollars

<b>SDGs (Donor Allocations of First Four SDGs)</b>	<b>First Five SDGs, Net Disbursements</b>	<b>Share of Total, First Five SDGs</b>	<b>Last Five SDGs, Net Disbursements</b>	<b>Share of Total, Last Five SDGs</b>
Goal 1: No Poverty	\$219.4	12%	\$2.2	39%
Goal 2: End Hunger	\$11.5	7%	\$0.1	1%
Goal 3: Good Health and Well Being	\$23.1	14%	\$0.1	2%
Goal 4: Quality Education	\$7.1	4%	\$0.05	1%
Goal 5: Gender Equality	\$7.7	5%	\$0.02	0%
Goal 6: Clean Water and Sanitation	\$2.9	2%	\$0.006	0%
Goal 7: Sustainable Energy for All	\$9.4	6%	\$0.001	0%
Goal 8: Decent Work & Sustainable Economic Growth	\$13.0	8%	0	0%
Goal 9: Resilient Infrastructure	\$10.1	6%	0	0%
Goal 10: Reduce Inequalities	\$7.8	5%	\$1.8	31%
Goal 11: Sustainable Cities	\$4.1	2%	\$0.4	6%
Goal 12: Sustainable Consumption	\$0.6	0%	\$0.1	2%
Goal 13: Climate Action	\$13.9	8%	\$0.4	6%
Goal 14: Sustainable Use of Oceans	\$1.4	1%	\$0.05	1%
Goal 15: Sustainable Ecosystems	\$2.2	1%	\$0.2	3%
Goal 16: Peace, Justice, & Strong Institutions	\$10.5	6 %	\$0.2	3%
Goal 17: Partnerships to Implement Goals	\$21.3	13%	\$0.3	4%
<b>Total Allocated to SDGs</b>	<b>\$166.1</b>		<b>\$5.8</b>	

**Table 35: SDG Allocations of Net Disbursements, All Pillars, 2020****Share of Individual SDG Allocated to First Five SDGs Identified and Last Five SDGs Identified**

SDGs for Activities with multiple SDGs are allocated equally to these Activities

Assumption that Activities with more than five SDGs, SDGs assigned with some priority to the first five.

Billions of US Dollars

<b>SDGs (Donor Allocations of First Four SDGs)</b>	<b>First Five SDGs, Net Disbursements</b>	<b>Last Five SDGs, Net Disbursements</b>
Goal 1: No Poverty	89%	11%
Goal 2: End Hunger	99%	1%
Goal 3: Good Health and Well Being	100%	0%
Goal 4: Quality Education	99%	1%
Goal 5: Gender Equality	100%	0%
Goal 6: Clean Water and Sanitation	100%	0%
Goal 7: Sustainable Energy for All	100%	0%
Goal 8: Decent Work & Sustainable Economic Growth	100%	0%
Goal 9: Resilient Infrastructure	100%	0%
Goal 10: Reduce Inequalities	82%	18%
Goal 11: Sustainable Cities	92%	8%
Goal 12: Sustainable Consumption	87%	13%
Goal 13: Climate Action	97%	3%
Goal 14: Sustainable Use of Oceans	97%	3%
Goal 15: Sustainable Ecosystems	93%	7%
Goal 16: Peace, Justice, & Strong Institutions	98%	2%
Goal 17: Partnerships to Implement Goals	99%	1%
<b>Total Allocated to SDGs</b>	<b>97%</b>	<b>3%</b>

**Table 36: Allocation of TOSSD Activities to SDGs by Pillars:****Distribution of Net Disbursement for up to Five Identified SDGs per Activity, 2020**

(First Five SDGs: 87% of Pillar One Allocations and 96% of Pillar Two Total Net Disbursements for SDGs)

Billions of US Dollars

<b>SDGs (Donor Allocations of First Five SDGs)</b>	<b>Pillar One / Share of Pillar One</b>	<b>Pillar Two / Share of Pillar Two</b>	<b>Total SDGs / Share of Total</b>
Goal 1: No Poverty	\$16.0 / 15%	\$3.3 / 7%	\$19.3 / 13%
Goal 2: End Hunger	\$9.5 / 9%	\$0.9 / 2%	\$10.4 / 7%
Goal 3: Good Health and Well Being	\$15.7 / 15%	\$4.7 / 9%	\$20.4 / 13%
Goal 4: Quality Education	\$4.8 / 5%	\$1.7 / 3%	\$6.6 / 4%
Goal 5: Gender Equality	\$5.0 / 5%	\$0.4 / 1%	\$5.5 / 4%
Goal 6: Clean Water and Sanitation	\$2.6 / 2%	\$0.1 / 0%	\$2.7 / 2%
Goal 7: Sustainable Energy for All	\$2.9 / 3%	\$6.3 / 13%	\$9.1 / 6%
Goal 8: Decent Work & Sustainable Economic Growth	\$8.8 / 8%	\$2.5 / 5%	\$11.3 / 7%
Goal 9: Resilient Infrastructure	\$5.5 / 5%	\$4.2 / 8%	\$9.6 / 6%
Goal 10: Reduce Inequalities	\$2.5 / 2%	\$5.2 / 10%	\$7.7 / 5%
Goal 11: Sustainable Cities	\$3.7 / 4%	\$0.4 / 1%	\$4.1 / 3%
Goal 12: Sustainable Consumption	\$0.4 / 0%	\$0.1 / 0%	\$0.5 / 0%
Goal 13: Climate Action	\$6.5 / 6%	\$7.1 / 14%	\$13.6 / 9%
Goal 14: Sustainable Use of Oceans	\$0.3 / 0%	\$1.0 / 2%	\$1.3 / 1%
Goal 15: Sustainable Ecosystems	\$0.7 / 1%	\$0.8 / 2%	\$1.5 / 1%
Goal 16: Peace, Justice, & Strong Institutions	\$6.7 / 6%	\$3.5 / 7%	\$10.2 / 7%
Goal 17: Partnerships to Implement Goals	\$12.9 / 12%	\$7.8 / 16%	\$20.8 / 13%
<b>Total Allocated to First Five SDGs</b>	<b>\$104.4</b>	<b>\$50.1</b>	<b>\$154.5</b>
<b>Total Allocated to SDGs</b>	<b>\$119.8</b>	<b>\$52.2</b>	<b>\$171.3</b>

**Table 37: Net Disbursements of up to Five SDGs: Share of Each SDG in Pillar One and Pillar Two, 2020**  
(First Five SDGs: 87% of Pillar One Allocations and 96% of Pillar Two Total Net Disbursements for SDGs)

<b>SDGs (Donor Allocations of First Five SDGs)</b>	<b>Pillar One</b>	<b>Pillar Two</b>
Goal 1: No Poverty	83%	17%
Goal 2: End Hunger	91%	9%
Goal 3: Good Health and Well Being	77%	23%
Goal 4: Quality Education	74%	26%
Goal 5: Gender Equality	92%	8%
Goal 6: Clean Water and Sanitation	94%	6%
Goal 7: Sustainable Energy for All	31%	69%
Goal 8: Decent Work & Sustainable Economic Growth	78%	22%
Goal 9: Resilient Infrastructure	57%	43%
Goal 10: Reduce Inequalities	32%	68%
Goal 11: Sustainable Cities	90%	10%
Goal 12: Sustainable Consumption	79%	21%
Goal 13: Climate Action	48%	52%
Goal 14: Sustainable Use of Oceans	22%	78%
Goal 15: Sustainable Ecosystems	46%	54%
Goal 16: Peace, Justice, & Strong Institutions	66%	34%
Goal 17: Partnerships to Implement Goals	62%	38%
<b>Total Allocated to First Five SDGs</b>	<b>68%</b>	<b>32%</b>
<b>Total Allocated to SDGs</b>	<b>70%</b>	<b>30%</b>