



## Total Official Support for Sustainable Development (TOSSD)

### BRIEFING NOTE FOUR

**Trends in Official Support for Agenda 2030:  
Trends in TOSSD Provider Profiles, 2019 to 2021**





## Acknowledgements

ActionAid International Italia ONLUSI and Oxfam International have commissioned a series of Briefing Notes on the trends revealed by several years of data for the new metric Total Official Support for Sustainable Development (TOSSD). The author is very grateful for this opportunity to explore the recently published TOSSD data for 2021.

This Briefing Note is the third in a series of five Notes:

- 1) An Overview of trends in the 2019 to 2021 data (July 2023);
- 2) Analyzing trends in the allocation of TOSSD resources to SDGs (September 2023);
- 3) Analyzing Pillar Two (Support for International Public Goods): Issues and Challenges in the data (November 2023);
- 4) Profiling TOSSD receipts for Select Partner Countries (forthcoming); and
- 5) Profiling TOSSD allocations by Select Provider Countries (forthcoming).

The analysis builds upon an earlier [Discussion Paper on the TOSSD metric](#) and a [detailed analysis of 2019 data for EU Institutions](#), and [TOSSD Data for 2020](#), all of which were prepared by AidWatch Canada with the support and collaboration of Oxfam International and ActionAid.

The author is very grateful for the leadership and support by Luca De Fraia, Deputy Secretary General, ActionAid Italy. He has been a leader in mobilizing CSO perspectives on the development of TOSSD and its political implications for development cooperation. I have worked closely with Luca as an official CSO observer for the International TOSSD Taskforce along with Jennifer del Rosario-Malonzo of IBON International. Luca as well as Marc Cohen and Karen Hirschfeld, of Oxfam America, have contributed substantially to the analysis that informs these Briefing Notes as well as the earlier papers mentioned above.

Comments have been invaluable in shaping and improving the report. We have also welcomed comments and suggestions from the TOSSD Secretariat in approaches to analyzing the TOSSD data. The author alone is responsible for the content, calculations, errors or omissions. The resulting report does not imply agreement by ActionAid Italy, Oxfam International or the Board of Directors of AidWatch Canada.

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## Acronyms

CRS	(OECD DAC) Creditor Reporting System
CSOs	Civil Society Organizations
DAC	Development Assistance Committee (OECD)
EU	European Union
IMF	International Monetary Fund
IPGs	International Public Goods
MDBs	Multilateral Development Banks
ODA	Official Development Assistance
R & D	Research and Development
SDGs	Sustainable Development Goals
TOSSD	Total Official Support for Sustainable Development

## Key Observations on the Provider Profiles

Among 106 providers to TOSSD in 2021, this research profiles four providers that are also members of the OECD Development Assistance Committee (DAC) – Canada, European Institutions, Switzerland and France – which together provided \$75.1 billion in Gross TOSSD Disbursements in 2021. These were 45% of all TOSSD Gross Disbursements from DAC members and the EU Institutions.

While beyond the capacity of this study, a more comprehensive profile of providers should include representative multilateral organizations and southern TOSSD providers beyond the OECD DAC. Each profile has identified some key highlights for that provider. **After three years of reporting, TOSSD continues to be a work-in-progress for providers.** Below are some overarching observations.

**1. The scale of TOSSD reporting by providers varies between providers and between years for the same provider.**

Some provider such as France and the EU Institutions have an expansive scale of reported activities for TOSSD, while others such as Switzerland are gradually scaling up reporting. The European Investment Bank is an inconsistent reporter for TOSSD within EU Institutions TOSSD data.

**2. There is a high level of inconsistent reporting for Pillar Two for International Public Goods (IPGs).**

While France and the EU have reported increasing amounts under Pillar Two as IPGs, these activities vary considerably between providers, with France reporting large allocations for mitigation and in-donor refugees and administration under Pillar Two and the EU Institutions reporting large allocations for Research and Development and for Telecommunications. For Canada, reporting IPGs were highly variable due to special allocations for encashments for the IMF, and administration made up close to 60% of Pillar Two activities between 2019 and 2021.

**3. Reporting of the full extent of in-donor refugee costs in TOSSD varies between providers.** For Switzerland in-donor refugee costs in TOSSD were more than three quarters of flows reported uniquely to TOSSD.

**4. The provider perspective TOSSD is always larger than recipient perspective for DAC providers.**

For DAC providers the recipient perspective discounts core allocations to multilateral organizations, which in turn report their total flows to recipient countries. These flows are captured for providers in the provider perspective, but is therefore less transparent and useful for recipient countries.

**5. There were major differences in the degree to which providers focused on SDGs relevant to leaving no one behind.**

Canada provided 83% of its TOSSD Gross Disbursement to these nine Goals (See the **Methodology Note in Section B** below). On the other hand, France provided only 27% of its TOSSD disbursements for these purposes, instead focusing on Goal 7, Sustainable Energy. The latter was influenced by high levels of reporting disbursements for climate mitigation activities in France as an IPG.

## **Achieving Agenda 2030: Trends in the allocation of TOSSD resources towards leaving no one behind**

### **A. Introduction to TOSSD**

TOSSD is a new metric developed by the International Task Force as a comprehensive measure of official resources dedicated to achieving Agenda 2030 and its 17 Sustainable Development Goals (SDGs) in developing countries, reflecting the ambitious financing strategy agreed in the Addis Ababa Action Agenda (AAAA) in 2015.

The TOSSD statistical Framework “is designed to provide a coherent, comparable and unified system for tracking resources for sustainable development that can inform strategic planning, identify emerging gaps and priorities, and assess progress in matching supply with needs.”<sup>1</sup> In a dramatically changing financing landscape, TOSSD is intended to provide greater transparency in the financing of sustainable development, including both concessional and non-concessional official resources from a broad range of providers, from the global south and north.<sup>2</sup> The framework requires data on the specific SDGs and targets “that the activity directly and significantly contributes to,” where “no substantial detrimental effect is anticipated on one or more of the other targets.”<sup>3</sup>

In March 2023, the International TOSSD Task Force<sup>4</sup> released the 2021 data that had been reported by 105 providers documenting their Total Official Support for Sustainable Development (TOSSD) for that year. According to this 2021 data, \$444 billion was committed by these providers to the implementation of the SDGs with developing country partners in 2021, with \$396 billion disbursed in that year.

The data identified \$300 billion in disbursements for Pillar One (measuring cross-border flows to partner countries) and \$95 billion for Pillar Two (measuring support for International Public Goods related to activities in support of SDGs, which are of “substantial benefits to TOSSD-eligible countries”). A further \$41 billion was mobilized from the private sector by official resources for these purposes. These figures compare to \$185 billion in net disbursements for Official Development Assistance (ODA) by 30 donor members of the Organisation for Economic Cooperation and Development’s (OECD) Development Assistance Committee (DAC) for 2021.

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<sup>1</sup> TOSSD International Task Force, “TOSSD Reporting Instructions,” April 2023, accessed at <https://tossd.org/docs/reporting-instructions.pdf>.

<sup>2</sup> See International Task Force Co-Chairs, “TOSSD Strategy Paper,” February 2021, accessed at <https://tossd.org/docs/strategy-paper-by-co-chairs.pdf>.

<sup>3</sup> “TOSSD Reporting Instructions,” op. cit.

<sup>4</sup> For the composition and records of the deliberations of the Task Force since July 2017, see <https://tossd.org/task-force/>. The Task Force currently has 27 members, with 17 from the Global South, co-chaired by the European Union and South Africa. There are 7 Observers, including CSOs who have full access to the Task Force meetings and its documents. Luca DeFraia from Action Aid Italy, Brian Tomlinson from AidWatch Canada (author of this study), and Jennifer del Rosario-Malonzo from IBON International are the CSO Observers.

There are now three years of TOSSD data from 2019 to 2021. **What can these three years of data reveal about the extent and the quality of financing for Agenda 2030 and the SDGs?** ActionAid Italy, Oxfam International and AidWatch Canada have analyzed this data and the apparent trends in a series of five Briefing Papers:<sup>5</sup>

- 1) An Overview of trends in the 2019 to 2021 data;
- 2) Analyzing trends in the allocation of TOSSD resources to SDGs;
- 3) Analyzing Pillar Two (Support for International Public Goods): Issues and challenges;
- 4) Profiling TOSSD allocations by Select Provider Countries; and
- 5) Profiling TOSSD receipts for Select Partner Countries.

This fourth Briefing Paper provides an overview of trends for four select providers – Canada, the European Institutions, Switzerland and France – derived from the 2019 to 2021 data. Each provider profile goes into some detail in the scale of resources reported to TOSSD and their purposes, including allocations to SDGs. They can be read as standalone case studies, but the reader will benefit from reviewing the first Briefing Paper for background on overall trends in the TOSSD data since 2019.

We analyze these individual providers, acknowledging that TOSSD is an evolving metric for providers, with major providers such as the World Bank, Germany and the Netherlands not yet reporting, and with individual providers increasing the coverage of their eligible finance over these years. Comparisons between providers can be problematic. The trends outlined in these five Briefing Papers therefore at this stage can only be interpreted as indicative of directions of finance for Agenda 2030.

To enable interpretation of the analyses that follow, it is important to read carefully the **Methodological Note** that follows in **Section B**.

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<sup>5</sup> These Briefing Papers build on a series of previous reports by these organizations: Brian Tomlinson, **Total Official Support for Sustainable Development (TOSSD): Game changer or mirage?**, Oxfam International, Action Aid and AidWatch Canada, March 2021, accessed at <http://aidwatchcanada.ca/wp-content/uploads/2021/03/Final-TOSSD-Paper.pdf>; Brian Tomlinson, **“Analyzing European Union Institutions’ Flows for Total Official Support for Sustainable Development (TOSSD)”**, February 2022, ActionAid, Oxfam International and AidWatch Canada, accessed 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); and Brian Tomlinson, **“TOSSD Data for 2020: An overview of key trends in the data in support of sustainable development”**, June 2022, ActionAid, Oxfam International and AidWatch Canada, accessed at <http://aidwatchcanada.ca/wp-content/uploads/2022/07/Final-Analysis-of-TOSSD-2022-Data.pdf>.

## B. A Methodological Note on Analyzing TOSSD Data

TOSSD is a recipient perspective metric that measures resources received by the recipient (in contrast to ODA which is a provider perspective metric measuring donor/provider effort). The recipient perspective affects particularly the treatment of flows to and through multilateral organizations. For TOSSD the provider reports only their outflows to recipient countries; providers do not report their allocations to these multilateral organizations (including multilateral development banks). For TOSSD multilateral organizations report their outflows to recipient countries.

TOSSD is particularly beneficial to recipient countries in providing a comprehensive picture of resources received in support of their implementation of activities to realize the various SDGs. The detailed TOSSD data, however, also allows for analysis by provider, which is the focus of the case studies in this Briefing Note. The TOSSD Task Force also agreed to present a provider perspective for TOSSD data through separate provider files accessed from the Dashboard.<sup>6</sup>

The TOSSD Framework is organized under two Pillars. Pillar One includes all cross-border flows directly to TOSSD-eligible countries. Pillar Two recognizes the importance of support for International Public Goods (IPGs), such as health research or peace and security, for the achieving the SDGs. According to the Reporting Instructions providers are to report only their support for IPGs where they document “substantial benefits for TOSSD-eligible countries.” However, “substantial benefits” is undefined, creating reporting issues that may result in an inflated picture of TOSSD’s reflection of support for achieving the SDGs in Low and Middle-Income Countries. This issue is explored in depth in our third Briefing Note and is noted in the case studies that follow.

Providers report at the activity level their allocations to the 17 SDGs and their 169 targets. This Briefing Note examines patterns for the SDG data for the case study providers. At this stage, not all providers have reported against the 169 Targets, as some report only against the 17 SDGs.<sup>7</sup> For this reason, the analysis for this Briefing Note looks at 2021 patterns only for the 17 SDGs, not the individual Targets. All data for Targets have been translated back to the relevant SDG. But Target level data is available for some providers.

A second major challenge in analyzing the SDG data is the provision that providers can report up to ten SDGs and/or Targets for each activity. There is no indication, however, of the primary SDG focus for these activities. The order in which SDGs are listed may not be an order of priority. Therefore, the approach is to treat all reported SDGs/Targets equally. For example, given five SDGs listed for an activity,

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<sup>6</sup> See TOSSD Task Force, “A Provider Perspective for TOSSD – some preliminary considerations,” July 2022, accessed at <https://tossd.org/docs/Item%207%20Provider%20perspective%20TOSSD.pdf>. See the “Provider Perspective” in the TOSSD Dashboard for excel spreadsheets with the provider perspective for TOSSD for select providers, <https://tossd.online/provider-perspective>. This provider perspective is available for Canada, France and Switzerland, but not EU Institutions.

<sup>7</sup> Approximately 25% of TOSSD Gross Disbursements for providers identifying one SDG for their activity reported this activity at the level of the Goal, not the Target.



disbursements are divided by five and allocated to each SDG. This approach gives more weight for cross cutting SDGs, such as gender equality (Goal 5) or ending poverty (Goal 1), that might not be the primary focus for the activity. Because these assumptions require considerable work organizing the dataset for analysis, this Briefing Note only examines the SDG data for the most recent reporting year, 2021.

The analysis also focuses only on Gross Disbursements allocated to the 17 SDGs. The 2021 data allows for a calculation of Net Disbursements through analyzing Reflows back to the provider from loans relating to the activity. But the first option, looking at Gross Disbursement, is more consistent with an analysis that is examining tentative overall patterns in TOSSD finance for the various SDGs in given year, and not so much the specific financing impact for partner countries' resources available for SDGs, given currently incomplete data at the provider level. A more refined and comprehensive analysis, including a trend analysis over time and impact on partner/recipient countries resources in financing their SDG priorities may be possible for future years.

While all SDGs are inter-related thematic areas for achieving Agenda 2030, the analysis identifies eight SDGs and five Targets that lay the foundation for "leaving no one behind" (LNOB). These Goals are

- |   |  |
|---|--|
| ➤ Ending Poverty (Goal 1),                          | that support productive activities (Goal 8, Target 8.3),   |
| ➤ Ending Hunger (Goal 2),                           |  |
| ➤ Good Health and Well Being (Goal 3),              | ➤ Achieve full and productive employment and decent work for all women and men (Goal 8, Target 8.5),                     |
| ➤ Quality Education (Goal 4),                       |  |
| ➤ Gender Equality (Goal 5),                         | ➤ Reduce the proportion of youth not in employment (Goal 8, Target 8.6),   |
| ➤ Clean Water and Sanitation (Goal 6),              |  |
| ➤ Reducing Inequalities (Goal 10),                  | ➤ Take effective measures to eradicate forced labour, end modern slavery and human trafficking (Goal 8, Target 8.7), and |
| ➤ Peace, Justice and Strong Institutions (Goal 16), |  |
| ➤ Implement development-oriented policies           | ➤ Protect labour rights (Goal 8, Target 8.8)   |
| ➤ .   |  |

An aggregate of these (LNOB) Goals and Targets is analyzed as a proxy for a provider's focal attention to areas of critical importance to advancing the well being of marginalized and vulnerable populations, including women and girls, persons living with disabilities, refugees, and Indigenous peoples among others.<sup>8</sup>

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<sup>8</sup> See the discussion in United Nations System Chief Executives Board for Coordination (CEB), "Leaving No One Behind: Equality and Non-Discrimination at the Heart of Sustainable Development," The United Nations System Shared Framework for Action, 2017, accessed at [https://unsceb.org/sites/default/files/imported\\_files/CEB%20equality%20framework-A4-web-rev3.pdf](https://unsceb.org/sites/default/files/imported_files/CEB%20equality%20framework-A4-web-rev3.pdf) and Justice Mensah, Amos Mensah, Aba Nyameyie Mensah, Understanding and Promoting the 'Leave No One Behind' Ambition Regarding the Sustainable Development Agenda: A Review, in Visegrad Journal on Bioeconomy and Sustainable Development 11(1):6-15, June 2022, accessed at [https://www.researchgate.net/publication/361965118\\_Understanding\\_and\\_Promoting\\_the\\_%27Leaving\\_No\\_One\\_Behind%27\\_Ambition\\_Regarding\\_the\\_Sustainable\\_Development\\_Agenda\\_A\\_Review](https://www.researchgate.net/publication/361965118_Understanding_and_Promoting_the_%27Leaving_No_One_Behind%27_Ambition_Regarding_the_Sustainable_Development_Agenda_A_Review)

## TOSSD Profile: Canada

### Highlights

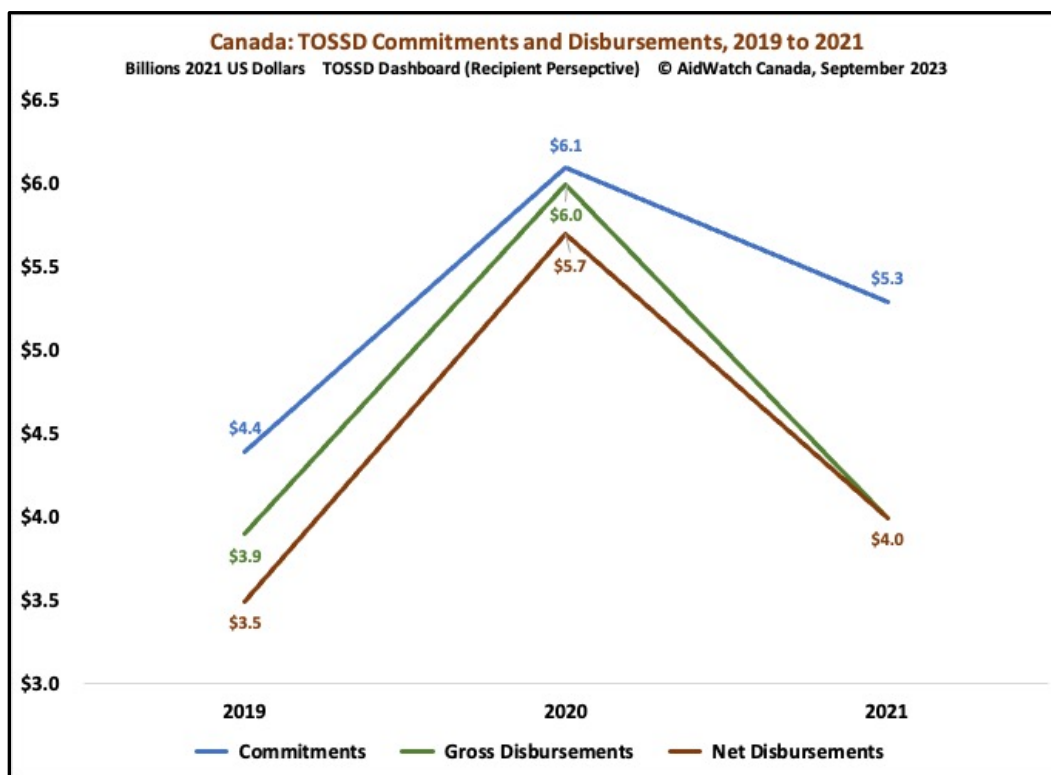
- 1. While disbursements varied across three years, Canada is a strong reporter to TOSSD.** Canada is a strong supporter of TOSSD with total Net Disbursements at \$4.0 billion in 2021, ranking 5<sup>th</sup> among DAC donors reporting to TOSSD (recipient perspective).
- 2. Canada's provider perspective TOSSD varied depending on special allocations.** Differences between provider and recipient perspectives were large but varied in each of the three years of data, depending on special allocations to multilateral organizations. In 2021, Canada's Net Disbursements were \$6.8 billion (provider perspective) and \$4.0 billion (recipient perspective). Net ODA in 2021 was \$6.3 billion.
- 3. Canada's support for International Public Goods made up approximately one third of its TOSSD.** With the exception of 2020, about two-thirds of Canada's TOSSD activities were cross-border activities (Pillar One) and one-third were support for International Public Goods (Pillar Two). IMF Encashments, In-Donor Refugee Costs and Donor Administration were 59% of all Pillar Two activities averaged over 2019 to 2021.
- 4. A relatively small share Canada's TOSSD Disbursements Unique to TOSSD.** Less than 10% of Canada's TOSSD activities in 2021 were uniquely reported to TOSSD. Most of these unique activities were reported under Pillar Two.
- 5. Main Channels for Delivering TOSSD:** Civil society organizations were a significant channel for Canada's TOSSD disbursements, delivering 25% of Gross Disbursements, with Multilateral Organizations at 32%, and Donor Government allocations at 28%.
- 6. Grants play a major role in Canada's TOSSD disbursements.** Grants make up 76% of Gross Disbursements. While loans may be growing in Canada's support for TOSSD activities, they still represent less than 10% of Gross Disbursements.
- 7. Canada highly focused on Least Developed Countries** Canada provided a high level of TOSSD disbursements (45% in 2021) to Least Developed and Low-Income Countries in its cross-border flows (Pillar One).
- 8. Health, government and civil society were major sectoral focus for Canada's TOSSD disbursements** Disbursements for the health sector were the highest priority for Canada's TOSSD disbursements (22% of Gross Disbursement on average, 2019 to 2021).
- 9. Canada give high priority to SDGs important for Leaving No One Behind** Canada provided 83% of its TOSSD disbursements in support of the nine SDGs closely related to Agenda 2030's goal of leaving no one behind (LNOB).

## Canada TOSSD Profile

- 1. TOSSD Commitments and Disbursements:** Canada is a strong supporter of TOSSD with total Net Disbursements in 2021 ranking 5<sup>th</sup> among DAC donors reporting to TOSSD (recipient perspective).

Canada committed \$4.9 billion towards TOSSD activities in 2021 (recipient perspective), which is down from a peak of \$6.1 billion in 2020. Net disbursements in 2021 were \$4.0 billion, down from \$5.7 billion in 2020. (Chart 1) Canada's TOSSD reporting ranked relatively high among its DAC provider peers. (Table One)

**Chart 1: Canada Commitments and Disbursements (Recipient Perspective)**



**Table One: TOSSD Ranking, 2021, Recipient Perspective (Excluding Aggregate)**

Canada Ranking	All TOSSD Providers (106)	DAC TOSSD Providers (25)*
TOSSD Commitments	16 <sup>th</sup>	5 <sup>th</sup>
TOSSD Gross Disbursements	21 <sup>st</sup>	6 <sup>th</sup>
TOSSD Net Disbursements	18 <sup>th</sup>	5 <sup>th</sup>

\* Excluding EU Institutions

**Note on 2020 TOSSD increase:** The increase in TOSSD activities in 2020 was due to three extra-ordinary allocations to the International Monetary Fund -- \$1.7 billion for “Use of Quota Resources”, \$690 million for IMF PRGT Loan, and \$260 million for “IMF PRGT Draw”. The Poverty Reduction and Growth Trust (PRGT) is the IMF’s main vehicle for providing concessional financing (currently at zero interest rates) to

low-income countries (LICs). At the onset of COVID-19, the IMF rapidly scaled up emergency financing and program support through the PRGT.

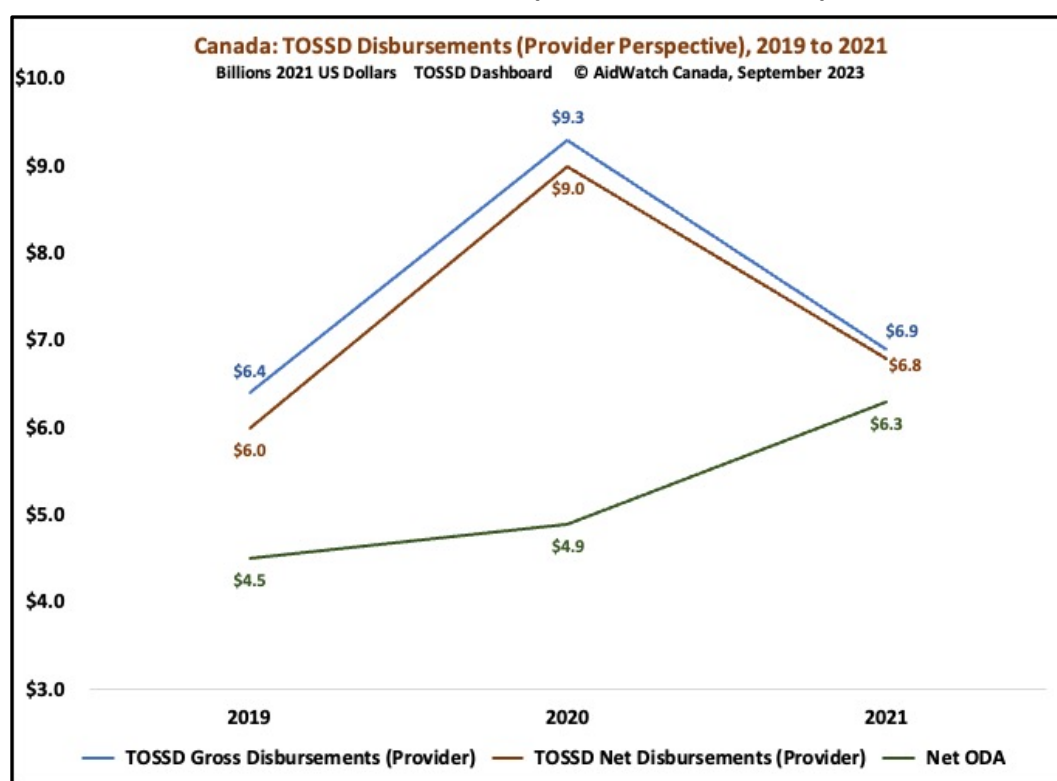
Canada reported very small levels of Mobilized Private Finance through its TOSSD activities.

**2. Canada's TOSSD Provider Perspective: Differences between provider and recipient perspectives were large but varied in each of the three years of data, depending on special allocations to multilateral organizations.**

The provider perspective captures all eligible TOSSD activities, but different from the recipient perspective, includes all resources allocated by the provider to multilateral organizations. (In the recipient perspective, these country provider flows into multilateral organizations are not included in TOSSD; only resource flows out of multilateral organizations to recipient countries count in the recipient perspective.)

The differences between recipient and provider perspective for Canada vary in any given year, given special allocations to multilateral organizations. In 2021, Canada reported \$6.9 billion in Gross Disbursements (provider perspective), compared to \$4.0 billion (recipient perspective). (Chart 2, Annex, Table 1.2)

**Chart 2: Disbursements, Recipient and Provider Perspective**



A very large portion of activities unique to Canada's provider perspective in 2021 related to Multilateral Development Banks (\$780 million), support for UN agencies (\$1,700 million), and support for Other Multilateral Organizations (\$400 million). These amounts account for 99% of the differences in 2021.

The comparison between TOSSD Net Disbursements (provider perspective) and Net ODA also varies considerably from year to year. While in 2021 these disbursements were closely aligned, in 2019, TOSSD Net Disbursements were \$6.0 billion, compared to \$4.5 billion for Net ODA, and in 2020 \$9.0 billion compared to \$4.9 billion. While the details are unclear, the differences are the inclusion of activities in TOSSD that are not eligible for inclusion in ODA.

Canada's TOSSD Net Disbursements (provider perspective) in 2021 was \$6.8 billion, compared to \$6.3 billion in Net ODA. (Chart 2)

**3. Canada reporting limited flows for International Public Goods to TOSSD:** With exception of 2020, about two-thirds of Canada's TOSSD activities were cross-border activities (Pillar One) and one-third were support for International Public Goods (Pillar Two)

In 2021, 68% of Canada's Gross Disbursements were reported to Pillar One as cross border activities for recipient countries. Only 32% were directed to International Public Goods (IPGs) in Pillar Two. (Annex Table 2.1 and 2.2)

However, because of large allocations to the IMF in 2020 (noted above), on average over the three years (2019 to 2021) 53% of Canada's TOSSD activities were reported to Pillar Two as IPGs.

**Components of Pillar Two Activities:** Over the three years, IMF Quota Notes Encashments made up 23% of these Pillar Two IPG activities, with in-donor refugee costs another 24%, and donor administration, 12%. These three accounted for 59% of all IPGs reported by Canada in the three-year period.

**4. Share of disbursements reported uniquely to TOSSD:** Less than 10% of Canada's TOSSD activities in 2021 were uniquely reported to TOSSD. Most of these unique activities were reported under Pillar Two.

Overall, 9% of activities reported by Canada to TOSSD in 2021 were unique to TOSSD, beyond what Canada reported to the DAC Creditor Reporting System (CRS) (Gross Disbursements). But in Pillar Two, 23% of these activities were uniquely reported to TOSSD. (Annex, Table 3.1)

The same pattern is apparent under the provider perspective, although unique TOSSD activities were only 7% of Gross Disbursements and 13% of Pillar Two.

**5. Main Channels for Delivering TOSSD:** Civil society organizations were a significant channel for Canada's TOSSD disbursements, delivering 25% of Gross Disbursements, with Multilateral Organizations at 32%, and Donor Government allocations at 28%.

One quarter (25%) of Canada's Gross Disbursements (recipient perspective) were delivered by CSOs, but CSOs in developing countries received less than 6% of these flows directly.

Multilateral organizations accounted for 32% of TOSSD flows (recipient perspective). Of the \$1,289 million reported under this perspective, it is unclear how much is truly a recipient perspective, and how much is linked to International Public Goods.

Recipient governments received only 2% of TOSSD flows directly from Canada. Donor governments delivered 28% of the flows (including in-donor refugee costs and administration). The private sector accounted for 5% of the TOSSD Gross Disbursements.

**6. Grants play a major role in Canada's TOSSD flows. Grants made up 76% of Gross Disbursements in 2021, with loans representing less than 2%.**

Grants were 76% of Gross Disbursements in 2021, with direct donor spending at 14% (e.g. in-donor refugee costs and donor administration). (**Annex, Tables 5.1, 5.2 and 5.3**)

Concessional loans (reimbursable grants) have grown from 2% in 2019 to 8% in 2021. Non-concessional loans are less than 2% of total TOSSD Gross Disbursements In 2021.

Loans were concentrated in Pillar One, cross border flows for partner countries. In 2021, they made up 15% of Pillar One Gross Disbursements. Capital subscriptions to the IMF were 42% of Gross Disbursements for Pillar Two in 2020.

Under the provider perspective, in 2021 loans supported 17% of Pillar One activities. In 2020, loans supported 14% of Pillar Two activities.

In terms of regional allocations, Sub-Saharan Africa had the largest share of Gross Disbursements (recipient perspective) in 2021 at 28%, with Africa Regional at 17%. The Americas received 21% and Asia, 20%. Oceania received only 2%.

**7. Focus on Least Developed Countries Canada provided a high level of TOSSD disbursements (45% in 2021) to Least Developed and Low-Income Countries in its cross-border flows (Pillar One).**

The top five recipients for Canada's TOSSD disbursements (recipient perspective) were Least Developed Countries (LDCs) in 2021. LDCs received 45% of Pillar One disbursements (excluding regional allocations and flows unallocated by region). In the provider perspective, LDCs accounted for 55% of these TOSSD flows. (**Annex, Table 7.1, 7.2 and 7.3**)

Flows for Upper Middle-Income Countries accounted for 30% of Gross Disbursements (Pillar One), with Lower Middle-Income Countries receiving 25% of these disbursements (net of regional and unallocated flows).

Sub-Saharan Africa countries received 28% of Gross Disbursements (Pillar One), while North Africa received 1% and Africa Regional, 17% of these flows.

Regional flows were very large at 45% of total TOSSD Gross Disbursements for 2021. There were no flow identified as “Global” and 22% were Unallocated.

**8. Health, government and civil society were major sectoral focus for Canada’s TOSSD disbursements.**  
Disbursements for the health sector were the highest priority for Canada’s TOSSD disbursements (22% of Gross Disbursement on average, 2019 to 2021).

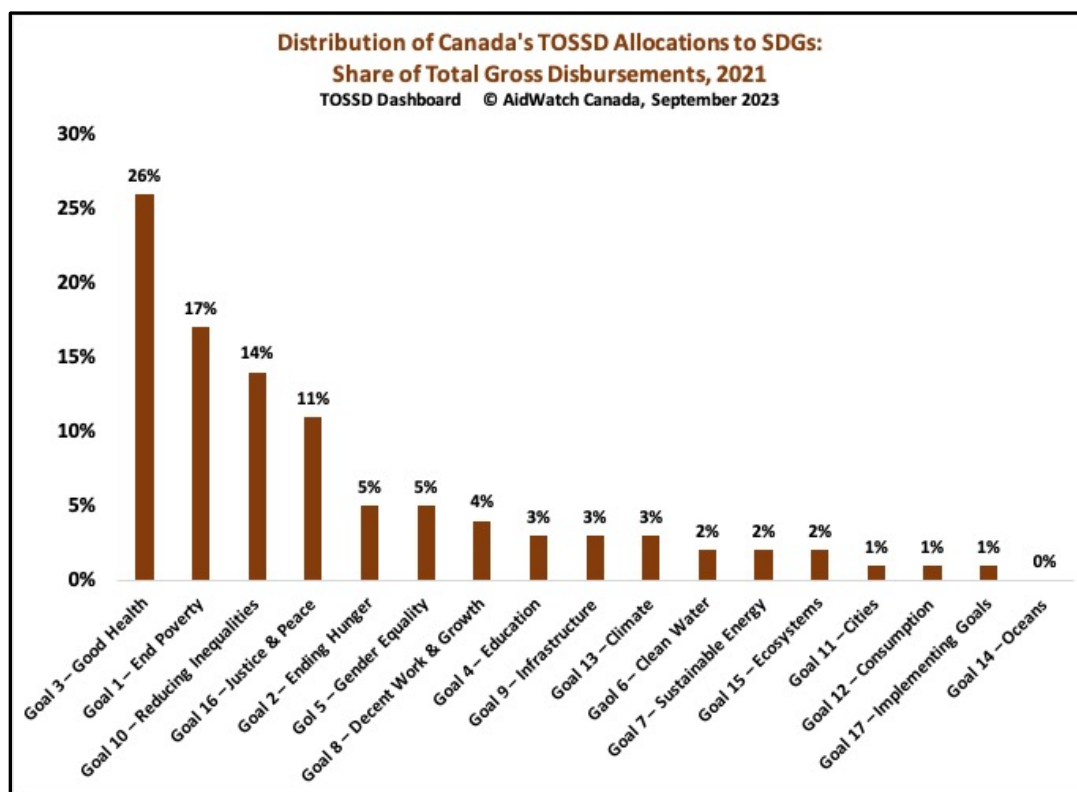
Including support for population and reproductive health, the health sector accounted for 22% of Canada’s TOSSD Gross Disbursements from 2019 to 2021. (Annex, Table 6)

Of the total for Health and Population and Reproductive Health, support for COVID-19 Control accounted for 36% of these disbursements. An additional 10% of health disbursements were also related to the COVID-19 pandemic.

At 16%, allocations for Government and Civil Society were the next highest area of support. Support for in-donor refugee costs also accounted for 16% of Gross Disbursements over these three years.

**9. Focus on SDGs important for Leaving No One Behind** Canada provided 83% of its TOSSD Gross Disbursements in support of the nine SDGs closely related to Agenda 2030’s goal of leaving no one behind (LNOB).

Chart 3: Allocations to SDGs (Annex, Table 8.3)



SDGs were clearly identified in Canada's TOSSD reporting. In 2021, Canada allocated all of its TOSSD activities against one or more SDG. 60% of Gross Disbursements were allocated to only one SDG, with 2 SDGs identified in 19% of disbursements, and 3 SDGs in 12% of disbursements.<sup>9</sup> (**Annex, Tables 8.1 and 8.2**)

The top six SDGs with the highest level of support were

Goal 3 – Good Health: 26% of Gross Disbursements

Goal 1 – End Poverty: 17% of Gross Disbursements

Goal 10 – Reducing Inequalities: 14% of Gross Disbursements

Goal 16 – Justice and Peace: 11% of Gross Disbursements

Goal 5 – Gender Equality and Goal 2 – Ending Hunger: 5% of Gross Disbursements (**Chart 3**)

These six Goals represented 78% of Canada's total allocations to SDGs through TOSSD.

All top six Goals are among those with a focus on leaving no one behind (LNOB). The nine Goals highly relevant to LNOB make up 83% of Canada's TOSSD Gross Disbursements in 2021.<sup>10</sup> As noted above, COVID-19 Control was a high priority for Canada, making up 20% of the support for LNOB SDG disbursements. (**Annex, Table 8.4 and Chart 4 and Chart 5**)

Goal 10 (Reducing Inequalities) includes \$485 million for refugees in donor countries for 2021.

The balance is \$79 million or 3% of total LNOB, rather than 17%.

Goal 1 includes \$317 million for Donor Administration Cost, leaving \$377 million for this Goal or 11% of LNOB goals rather than 21%.

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<sup>9</sup> Where multiple SDGs have been identified, disbursements for these activities were allocated equally among these SDGs.

<sup>10</sup> These include Goals One to Six, Goal Eight targets 8.3, 8.5, 8.6, 8.7 and 8.8, Goal Ten and Goal Sixteen. See **Annex Table 8.4 and 8.6**.



Chart 4: Leave No One Behind Goals in Total SDG Gross Disbursements (See Annex, Table 8.6)

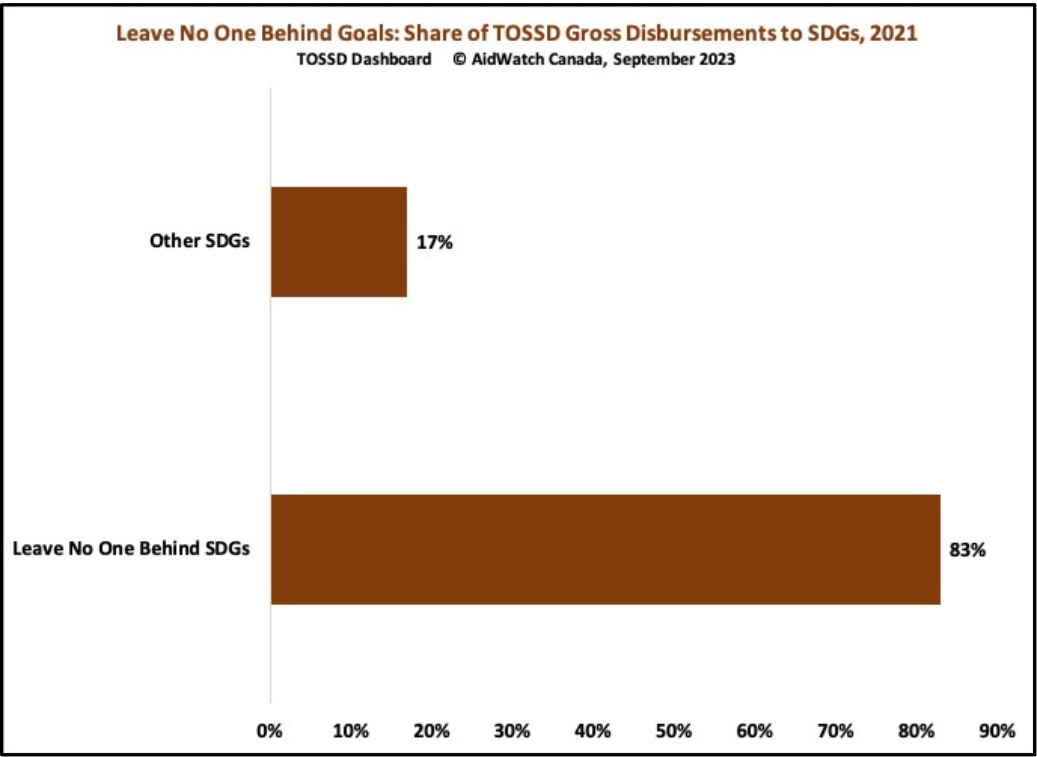
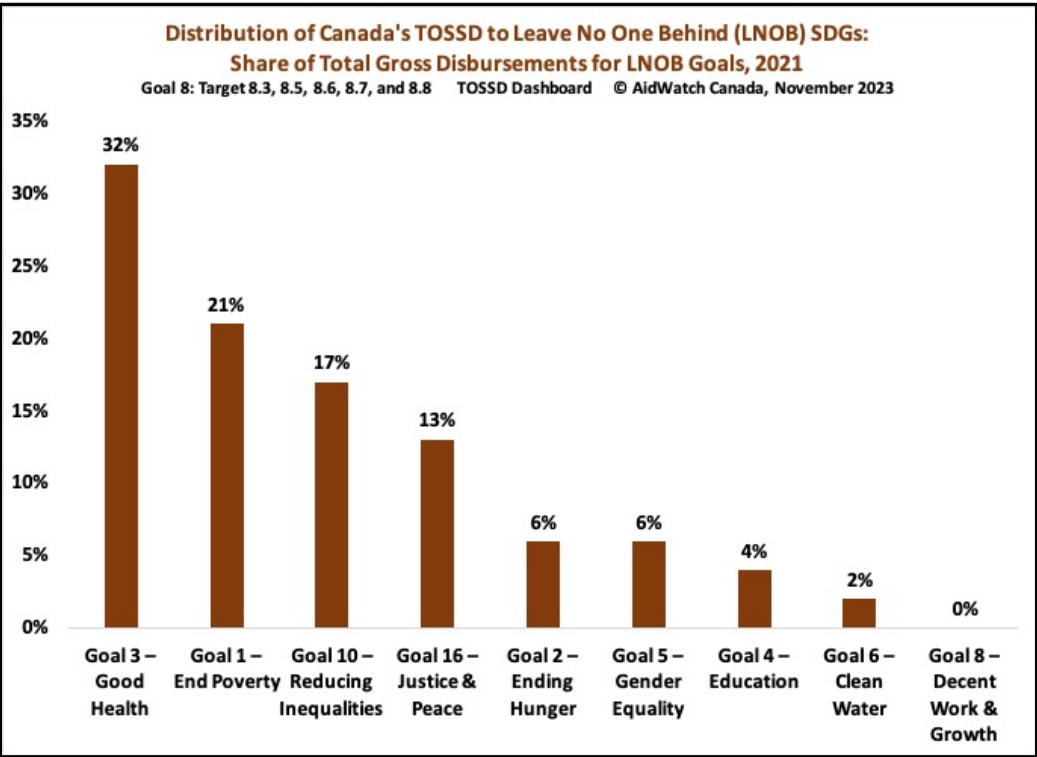


Chart 5: Allocations to Leave No One Behind Goals (See Annex, Table 8.6)  
(Share of total Gross Disbursement for LNOB Goals)



Four Goals have high levels of loans in their disbursements – SDG 13 – Climate (73%), SDG 8 – Decent Work and Growth (53%), SDG 7 – Sustainable Energy (91%), and SDG 15 – Ecosystems (63%).

While LNOB is a major priority in Canada’s SDG focus, more than 52% of these allocations were disbursed at the regional level, with only 25% directed to LDCs and 14% to LMICs. Africa, however, received 47% of Canada’s LNOB SDG disbursements.

## Annex

### Data Tables: Canada

#### 1. Total TOSSD Reported Activities

##### 1.1 TOSSD Recipient Perspective

Billions of 2021 US Dollars

	2019	2020	2021
<b>Commitments</b>	\$4.4	\$6.1	\$4.9
<b>Gross Disbursements</b>	\$3.9	\$6.0	\$4.0
<b>Reflows</b>	\$0.3	\$0.3	\$0.1
<b>Net Disbursements</b>	\$3.5	\$5.7	\$4.0

##### 1.2 TOSSD Provider Perspective

Billions of 2021 US Dollars

TOSSD (Provider Perspective)	2019	2020	2021	ODA* 2021
<b>Commitments</b>	\$6.6	\$10.4	\$7.2	\$6.3
<b>Gross Disbursements</b>	\$6.4	\$9.3	\$6.9	\$6.4
<b>Reflows</b>	\$0.4	\$0.3	\$0.1	
<b>Net Disbursements</b>	\$6.0	\$9.0	\$6.8	\$6.3

\* Cash basis

##### 1.3 Mobilized Private Finance

Billions of 2021 US dollars

	2019	2020	2021
<b>Recipient Perspective</b>	\$0.0	\$0.0	\$0.0
<b>Provider Perspective</b>	\$0.02	\$0.15	\$0.3
<b>TOSSD Blended Finance Gross Disbursements (Recipient Perspective, Official Flows)</b>	\$0.0	\$0.0	\$0.0
<b>TOSSD Blended Finance Gross Disbursements (Provider Perspective, Official Flows)</b>	\$0.3	\$0.5	\$0.02

## 2. Pillar Allocation

### 2.1 Pillar One Activities

#### Recipient Perspective

Billions of 2021 US Dollars (Share of Total TOSSD)

TOSSD (Recipient Perspective)	2019	2020	2021
Commitments	\$2.3 (54%)	\$1.7 (28%)	\$3.4 (70%)
Gross Disbursements	\$2.0 (50%)	\$2.0 (33%)	\$2.7 (68%)
Reflows	\$0.2	\$0.2	\$0.1
Net Disbursements	\$1.7 (49%)	\$1.8 (31%)	\$2.7 (67%)

#### Provider Perspective

Billions of 2021 US Dollars (Share of Total TOSSD)

TOSSD (Provider Perspective)	2019	2020	2021
Commitments	\$3.7 (56%)	\$2.4 (23%)	\$4.6 (63%)
Gross Disbursements	\$2.9 (45%)	\$3.1 (33%)	\$4.2 (61%)
Reflows	\$0.2	\$0.3	\$0.1
Net Disbursements	\$2.7 (45%)	\$2.8 (31%)	\$4.1 (60%)

### 2.2 Pillar Two Activities

#### Recipient Perspective

Billions of 2021 US Dollars (Share of Total TOSSD)

TOSSD (Recipient Perspective)	2019	2020	2021
Commitments	\$2.0 (46%)	\$4.4 (72%)	\$1.5 (30%)
Gross Disbursements	\$1.9 (50%)	\$4.0 (67%)	\$1.3 (32%)
Reflows	\$0.1	\$0.1	0
Net Disbursements	\$1.8 (51%)	\$3.9 (69%)	\$1.3 (33%)

#### Provider Perspective

Billions of 2021 US Dollars (Share of Total TOSSD)

TOSSD (Provider Perspective)	2019	2020	2021
Commitments	\$2.9 (44%)	\$8.0 (77%)	\$2.7 (37%)
Gross Disbursements	\$3.5 (55%)	\$6.2 (67%)	\$2.7 (39%)
Reflows	\$0.1	\$0.1	\$0.1
Net Disbursements	\$3.4 (55%)	\$6.1 (69%)	\$2.6 (40%)

## 2.2 Summary of Breakdown by Pillar

### Gross Disbursements

Billions of 2021 US Dollars (Share of Total TOSSD)

Gross Disbursements	Recipient Perspective Pillar One	Recipient Perspective Pillar Two		Provider Perspective Pillar One	Provider Perspective Pillar Two
2019	\$2.0 (50%)	\$1.9 (50%)		\$2.9 (45%)	\$3.5 (55%)
2020	\$2.0 (33%)	\$4.0 (67%)		\$3.1 (33%)	\$6.2 (67%)
2021	\$2.7 (68%)	\$1.3 (32%)		\$2.8 (61%)	\$2.7 (39%)

### Net Disbursements

Billions of 2021 US Dollars (Share of Total TOSSD)

Net Disbursements	Recipient Perspective Pillar One	Recipient Perspective Pillar Two		Provider Perspective Pillar One	Provider Perspective Pillar Two
2019	\$1.7 (49%)	\$1.8 (51%)		\$2.7 (45%)	\$3.4 (55%)
2020	\$1.8 (31%)	\$3.9 (69%)		\$2.8 (31%)	\$6.1 (69%)
2021	\$2.7 (67%)	\$1.3 (33%)		\$4.1 (60%)	\$2.6 (40%)

## 2.3 Top 15 Activities Reported for Pillar Two, Gross Disbursements, Cumulative 2019 to 2021

Millions of 2021 US Dollars

Activity	Amount (Share)
In-Donor Refugee Costs	\$1,570 (24%)
IMF Quota Resources – Note Encashment	\$1,466 (23%)
Administrative Costs	\$754 (12%)
Canada's assessed contribution to the UN Interim Security Force in Mali	\$278 (4%)
International Development Research Center	\$121 (2%)
Energy Transition Program (Canada-World Bank Clean Energy & Forests Climate Facility)	\$116 (2%)
COVID-19 Vaccine Research and Development	\$70 (1%)
Canada's assessed contribution to the UN Mission in South Sudan	\$70 (1%)
Canada's assessed contribution to the UN Organization MONUSCO	\$66 (1%)
COVAX Advance Market Commitment	\$54 (1%)
Canada's Annual Assessed Contribution to the World Meteorological Organization	\$49 (1%)
COVID-19 Response Mechanism	\$49 (1%)
Science investments in agri-environmental resilience and preparedness	\$47 (1%)
Canada's assessed contribution - UN Support for African Union Mission in Somalia	\$44 (1%)
Canada's assessed contribution - UN Multidimensional Integrated Stabilization Mission	\$33 (1%)
<b>Share of Top 15 Activities in Pillar Two</b>	<b>75%</b>

### 3. Reporting New Activities to TOSSD, 2021 Only

#### 3.1 Activities Reported via DAC Creditor Reporting System (CRS) /

##### Activities Reported New to TOSSD Metric

##### Recipient Perspective

Millions of 2021 US Dollars (Share of Pillar & Total)

TOSSD 2021 Activities	Pillar One CRS Derived	Pillar One TOSSD- Only		Pillar Two CRS Derived	Pillar Two TOSSD - Only		Total TOSSD CRS Derived	Total TOSSD TOSSD- Only
Gross Disbursements	\$2,651 (97%)	\$86 (3%)		\$1,010 (77%)	\$295 (23%)		\$3,660 (91%)	\$380 (9%)
Reflows	\$53			\$9			\$62	
Net Disbursements	\$2,598 (97%)	\$86 (3%)		\$1,001 (77%)	\$295 (23%)		\$3,598 (91%)	\$380 (9%)

#### 3.2 Activities Reported via DAC Creditor Reporting System (CRS) /

##### Activities Reported New to TOSSD Metric

##### Provider Perspective

Millions of 2021 US Dollars (Share of Pillar & Total)

TOSSD 2021 Activities	Pillar One CRS Derived	Pillar One TOSSD- Only		Pillar Two CRS Derived	Pillar Two TOSSD - Only		Total TOSSD CRS Derived	Total TOSSD TOSSD- Only
Gross Disbursements	\$4,102 (98%)	\$96 (2%)		\$2,334 (87%)	\$354 (13%)		\$6,436 (93%)	\$456 (7%)
Reflows	\$71			\$57			\$129	
Net Disbursements	\$4,030 (98%)	\$96 (2%)		\$2,277 (87%)	\$354 (13%)		\$6,307 (93%)	\$456 (7%)

## 4. Channels of Delivery, TOSSD Provider Perspective

### 4.1 Recipient and Provider Perspectives, Gross Disbursements

Millions of US Dollars (Share of Total)

2021 Data	Recipient Gross Disbursements	Provider Gross Disbursements
<b>Donor Governments</b>	<b>\$1,116 (28%)</b>	<b>\$1,045 (15%)</b>
<b>Recipient Governments</b>	<b>\$87 (2%)</b>	<b>\$87 (1%)</b>
<b>Multilateral Organizations</b>	<b>\$1,289 (32%)</b>	<b>\$4,171 (61%)</b>
United Nations	\$300	\$1,999
World Bank	\$346	\$747
Regional Development Banks	\$0	\$380
IMF	\$5	\$5
Other Multilaterals	\$638	\$1,039
<b>Civil Society Organizations</b>	<b>\$1,018 (25%)</b>	<b>\$1,237 (18%)</b>
Developed Country CSOs	\$659	\$682
INGOs	\$293	\$297
Developing Country CSOs	\$68	\$69
Universities	\$174	\$189
<b>Private Sector Orgs</b>	<b>\$207(5%)</b>	<b>\$167 (2%)</b>
<b>Other Channels</b>	<b>\$146 (4%)</b>	<b>\$185 (3%)</b>
<b>Total</b>	<b>\$4,041</b>	<b>\$6,893</b>

### 4.2 Provider Perspective and ODA, Gross Disbursements

Millions of US Dollars (Share of Total)

2021 Data	Provider Gross Disbursements	Gross ODA Disbursements
<b>Donor Governments</b>	<b>\$1,045 (15%)</b>	<b>\$1,061 (21%)</b>
<b>Recipient Governments</b>	<b>\$87 (1%)</b>	<b>\$87 (2%)</b>
<b>Multilateral Organizations</b>	<b>\$4,171 (61%)</b>	<b>\$2,390 (48%)</b>
United Nations	\$1,999	\$1,360
World Bank	\$747	\$346
Regional Development Banks	\$380	\$167
IMF	\$5	\$5
Other Multilaterals	\$1,039	\$512
<b>Civil Society Organizations</b>	<b>\$1,237 (18%)</b>	<b>\$1,058 (21%)</b>
Developed Country CSOs	\$682	\$652
INGOs	\$297	\$282
Developing Country CSOs	\$69	\$67
Universities	\$189	\$57
<b>Private Sector Orgs</b>	<b>\$167 (2%)</b>	<b>\$64 (1%)</b>
<b>Other Channels</b>	<b>\$185 (3%)</b>	<b>\$319 (6%)</b>
<b>Total</b>	<b>\$6,893</b>	<b>\$4,980</b>

## 5. Modalities for Delivering TOSSD, Gross Disbursements

### 5.1 Recipient Perspective (Total TOSSD), Gross Disbursements

Millions of 2021 US Dollars (Share of Total)

	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Direct Donor Spending	Capital Subscriptions	Other
<b>2019</b>	\$3,437 (89%)	\$96 (2%)	\$0	\$343 (9%)	\$7 (0%)	\$0
<b>2020</b>	\$3,601 (60%)	\$218 (5%)	\$52 (1%)	\$416 (7%)	\$1,702 (28%)	\$5 (0%)
<b>2021</b>	\$3,063 (76%)	\$329 (8%)	\$80 (2%)	\$565 (14%)	\$0	\$4 (0%)

### 5.2 Provider Perspective (Total TOSSD), Gross Disbursements

Millions of 2021 US Dollars (Share of TOSSD Total)

	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Direct Donor Spending	Capital Subscriptions	Other
<b>2019</b>	\$4,835 (75%)	\$196 (3%)	\$98 (2%)	\$343 (5%)	\$882 (14%)	\$54 (1%)
<b>2020</b>	\$5,354 (58%)	\$408 (4%)	\$740 (8%)	\$416 (4%)	\$2,356 (25%)	\$6 (0%)
<b>2021</b>	\$5,006 (73%)	\$628 (9%)	\$80 (1%)	\$566 (8%)	\$609 (9%)	\$4 (0%)

### 5.3 Recipient Perspective (TOSSD Pillars), Gross Disbursements

Millions of 2021 US Dollars (Share of Pillar Total)

Pillar One						
	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Direct Donor Spending	Capital Subscriptions	Other
<b>2019</b>	\$1,839 (94%)	\$96 (5%)	--	\$25 (1%)	--	--
<b>2020</b>	\$1,889 (95%)	--	\$73 (4%)	\$12 (1%)	--	\$5 (0%)
<b>2021</b>	\$2,198 (80%)	\$329(12%)	\$80 (3%)	\$126 (5%)	--	\$4 (0%)
Pillar Two						
	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Direct Donor Spending	Capital Subscriptions	Other
<b>2019</b>	\$1,599 (83%)	--	--	\$318 (17%)	\$7 (0%)	--
<b>2020</b>	\$1,712 (43%)	\$195 (5%)	--	\$405 (10%)	\$1,702 (42%)	--
<b>2021</b>	\$865 (66%)	--	--	\$439 (34%)	--	--



## 5.4 Provider Perspective (Total TOSSD), Gross Disbursements

Millions of 2021 US Dollars (Share of Pillar Total)

Pillar One						
	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Direct Donor Spending	Capital Subscriptions	Other
2019	\$2,516 (87%)	\$196 (7%)	\$98 (3%)	\$25 (1%)	\$7 (0%)	\$55 (2%)
2020	\$2,749 (90%)	\$213 (7%)	\$52 (2%)	\$12 (0%)	\$0	\$5 (0%)
2021	\$3,360 (80%)	\$628 (15%)	\$81 (2%)	\$126 (3%)	\$0	\$4 (0%)
Pillar Two						
2019	\$2,319 (66%)	\$0	\$0	\$318 (9%)	\$876 (25%)	\$0
2020	\$2,605 (42%)	\$195 (3%)	\$688 (11%)	\$405 (6%)	\$2,356 (38%)	\$0
2021	\$1,646 (61%)	\$0	\$0	\$439 (16%)	\$609 (23%)	\$0

## 6. Top 10 Sector Allocations, Share of Sector Allocated Gross Disbursements, 2019 to 2021

Share of Sector Allocated

Recipient Perspective		Provider Perspective	
Sector	Share	Sector	Share
Health	17%	Health	17%
Refugees in Donor Countries	16%	Humanitarian Aid	15%
Government & Civil Society	16%	Government & Civil Society	15%
Humanitarian Aid	9%	Refugees in Donor Countries	12%
Donor Admin Costs	9%	Donor Admin Costs	7%
Agriculture, Forestry, Fisheries	6%	Education	7%
Education	5%	Agriculture, Forestry, Fisheries	6%
Pop & Reproductive Health	5%	Pop & Reproductive Health	5%
Other Multisector	3%	Energy	5%
Energy	3%	Other Multisector	3%
All Other Sectors	10%	All Other Sectors	9%
<b>Top 10 Share of Total Sector Allocated</b>	<b>90%</b>	<b>Top 10 share of Sector Allocated</b>	<b>91%</b>
<b>Unallocated by Sector</b>	<b>22%</b>	<b>Unallocated by Sector</b>	<b>37%</b>

## 7. Top 20 Recipient Countries (Pillar One): 2021 Gross Disbursements

Millions of US Dollars, 2021

Recipient Perspective		Provider Perspective	
Country	Amount (Share)	Country	Amount (Share)
South Sudan	\$76	Afghanistan	\$113
Ethiopia	\$62	South Sudan	\$109
Bangladesh	\$61	Ethiopia	\$99
Mozambique	\$58	Mali	\$93
Afghanistan	\$54	Bangladesh	\$86
Jordan	\$53	Mozambique	\$82
Iraq	\$50	Lebanon	\$75
Mali	\$47	Iraq	\$74
Nigeria	\$46	Jordan	\$73
Senegal	\$44	Syrian Arab Republic	\$70
Ghana	\$44	DRC	\$69
Lebanon	\$38	Yemen	\$65
DRC	\$37	Senegal	\$63
Syrian Arab Republic	\$37	Nigeria	\$61
Burkina Faso	\$35	Haiti	\$57
Haiti	\$35	Ghana	\$53
Colombia	\$33	Burkina Faso	\$51
Ukraine	\$32	Tanzania	\$49
Kenya	\$30	Sudan	\$49
Tanzania	\$29	Colombia	\$38
<b>Total (Share of Total)</b>	<b>\$901 (33%)</b>	<b>Total (Share of Total)</b>	<b>\$1,431 (34%)</b>
<b>Share of Total</b> (Less Regional & Unallocated)	<b>62%</b>	<b>Share of Total</b> (Less Regional & Unallocated)	<b>65%</b>
<b>Regional</b>	<b>\$1,240 (45%)</b>	<b>Regional (Share of Total)</b>	<b>\$1,945 (46%)</b>
<b>Geography Not Allocated</b>	<b>\$44 (2%)</b>	<b>Geography Not Allocated</b> (Share of Total)	<b>\$44 (1%)</b>

### 7.2 TOSSD Allocation to Country Income Groups, 2021, Pillar One, Gross Disbursements

(Share of Country Allocated TOSSD, i.e. Less Regional and Unallocated)

Recipient Perspective			Provider Perspective		
LDC/LICs	LMICs	UMICs	LDC/LICs	LMICs	UMICs
\$660 (45%)	\$360 (25%)	\$432 (30%)	\$1,220 (55%)	\$620 (28%)	\$369 (17%)

### 7.3 TOSSD Allocation to Geographic Regions, 2021, Pillar One, Gross Disbursements

Millions US\$, Recipient and Provider Perspective (Share of Regional/Country Allocated TOSSD)

Region	Share	Region	Share	Region	Share	Region	Share
Americas	\$567 (21%)	Americas	\$1,847 (19%)	Africa	\$459 (17%)	Africa	\$1,269 (13%)
Asia	\$525 (20%)	Asia	\$2,228 (22%)	North Africa	\$37 (1%)	North Africa	\$65 (1%)
Europe	\$74 (3%)	Europe	\$227 (2%)	Sub-Saharan Africa	\$743 (28%)	Sub-Saharan Africa	\$3,158 (32%)
Middle East	\$246 (9%)	Middle East	\$1,105 (11%)	Oceania	\$41 (2%)	Oceania	\$78 (1%)

### 7.4 Total TOSSD Country Allocated in Recipient and Provider Perspectives

Share of Total TOSSD

	Recipient Perspective	Provider Perspective
Country Allocated	39%	32%
Regional Allocated	39%	35%
Global Allocated	--	--
Unallocated	22%	33%

## 8. TOSSD Allocations to SDGs, 2021, Recipient Perspective, Gross Disbursements

### 8.1 Total TOSSD Allocation to SDGs, 2021

Billions of US Dollars (Share of Total TOSSD)

	Pillar One	Pillar Two	Total
<b>Commitments</b>	\$7.9	\$1.6	\$9.5
<b>Gross Disbursements</b>	\$2.7	\$1.3	\$4.0
<b>Net Disbursements</b>	\$2.7	\$1.3	\$4.0
<b>Net Disbursements, All TOSSD</b>	\$2.7	\$1.3	\$4.0

### 8.2 Number of Reported SDGs per Activity, 2021

Share of Gross Disbursements with Reported Number of SDGs

	Share		Share
<b>1 SDG Reported</b>	60%	<b>6 SDGs Reported</b>	1%
<b>2 SDGs Reported</b>	19%	<b>7 SDGs Reported</b>	1%
<b>3 SDGs Reported</b>	12%	<b>8 SDGs Reported</b>	0%
<b>4 SDGs Reported</b>	4%	<b>9 SDGs Reported</b>	0%
<b>5 SDGs Reported</b>	3%	<b>10 SDGs Reported</b>	0%

### 8.3 Allocation of TOSSD Gross Disbursements by SDGs, 2021

Millions of US Dollars (Share of Total SDG Allocated)

All SDGs		Share: All SDGs less Goal 17	
Goal 1 – End Poverty	\$694 (17%)	Goal 1 – End Poverty	17%
Goal 2 – Ending Hunger	\$195 (5%)	Goal 2 - Ending Hunger	5%
Goal 3 – Good Health	\$1,066 (26%)	Goal 3 - Good Health	27%
Goal 4 – Education	\$138 (3%)	Goal 4 – Education	3%
Goal 5 – Gender Equality	\$206 (5%)	Goal 5 – Gender Equality	5%
Goal 6 – Clean Water	\$61 (2%)	Goal 6 – Clean Water	2%
Goal 7 – Sustainable Energy	\$74 (2%)	Goal 7 – Sustainable Energy	2%
Goal 8 – Decent Work & Growth	\$158 (4%)	Goal 8 – Decent Work & Growth	4%
Goal 9 – Infrastructure	\$112 (3%)	Goal 9 – Infrastructure	3%
Goal 10 – Reducing Inequalities	\$564 (14%)	Goal 10 – Reducing Inequalities	14%
Goal 11 – Cities	\$43 (1%)	Goal 11 – Cities	1%
Goal 12 – Consumption	\$35 (1%)	Goal 12 – Consumption	1%
Goal 13 – Climate	\$116 (3%)	Goal 13 – Climate	3%
Goal 14 – Oceans	\$7 (0%)	Goal 14 – Oceans	0%
Goal 15 – Ecosystems	\$82 (2%)	Goal 15 Ecosystems	2%
Goal 16 – Justice & Peace	\$432 (11%)	Goal 16 -Justice & Peace	11%
Goal 17 – Implementing Goals	\$58 (1%)		
<b>Total SDG Allocated</b>	<b>\$4,041</b>	<b>Total SDG Allocated</b>	<b>\$3,934</b>

### 8.4 Allocated to SDGs Particularly Relevant to Agenda 2030 Principle of “Leaving no one Behind” (LNOB), Gross Disbursements, 2021

Millions of US Dollars (Share of LNOB SDGs)

LNOB SDGs	
Goal 1 – End Poverty	\$694 (21%)
Goal 2 – Ending Hunger	\$195 (6%)
Goal 3 – Good Health	\$1,066 (32%)
Goal 4 – Education	\$138 (4%)
Goal 5 – Gender Equality	\$206 (6%)
Goal 6 – Clean Water	\$61 (2%)
Goal 8 – Decent Work & Growth*	0 (0%)
Goal 10 – Reducing Inequalities	\$564 (17%)
Goal 16 – Justice & Peace	\$432 (13%)
<b>LNOB Goals Total</b>	<b>\$3,356</b>
<b>Total SDG Allocated</b>	<b>\$4,041</b>
<b>LNOB Goals Share of Total</b>	<b>83%</b>

\* Target 8.3, 8.5, 8.6, 8.7, and 8.8

## 8.5 Source of TOSSD Data for SDGs, by Source for TOSSD Data, Gross Disbursements, 2021

Millions of US Dollars

	Derived from CRS	New to TOSSD	Share of New	New in Goal Total
Goal 1 – End Poverty	\$649	\$45	12%	7%
Goal 2 – Ending Hunger	\$185	\$10	3%	5%
Goal 3 – Good Health	\$948	\$118	31%	11%
Goal 4 – Education	\$138	0	0%	0%
Goal 5 – Gender Equality	\$200	\$6	2%	3%
Goal 6 – Clean Water	\$56	\$5	1%	8%
Goal 7 – Sustainable Energy	\$73	0	0%	1%
Goal 8 – Decent Work & Growth	\$157	0	0%	0%
Goal 9 – Infrastructure	\$111	\$2	0%	1%
Goal 10 – Reducing Inequalities	\$532	\$32	8%	6%
Goal 11 – Cities	\$43	0	0%	0%
Goal 12 – Consumption	\$34	0	0%	1%
Goal 13 – Climate	\$113	\$3	1%	3%
Goal 14 – Oceans	\$8	0	0%	0%
Goal 15 – Ecosystems	\$75	\$7	2%	9%
Goal 16 – Justice & Peace	\$281	\$151	39%	35%
Goal 17 – Implementing Goals	\$57	\$1	0%	1%
<b>All SDGs</b>	<b>\$3,660</b>	<b>\$382</b>	<b>100%</b>	<b>9%</b>

## 8.6 Share of Grants and Loans in TOSSD SDG Gross Disbursements, 2021

Billions of US Dollars (Share of Total)

	Grants	Concessional Loans	Non-Concessional Loans	Other
<b>All SDGs</b>	\$3,064 (76%)	\$329 (8%)	\$81 (2%)	\$568 (14%)
<b>LNOB SDGs</b>	\$2,729 (81%)	\$48 (1%)	\$31 (1%)	\$548 (16%)

### SDGs with Highest Level of Loans, 2021

Millions of US Dollars (Share of SDG Total / Share of Loans)

SDG	Total Loans	Concessional Loans	Non-Concessional Loans
SDG 13 - Climate	\$85 (73% / 21%)	\$75	\$10
SDG 8 – Decent Work & Growth	\$84 (53% / 20%)	\$51	\$33
SDG 7 – Sustainable Energy	\$66 (91% / 16%)	\$61	\$5
SDG 15 - Ecosystems	\$52 (63% / 13%)	\$52	--
SDG 9 - Infrastructure	\$37 (33% / 9%)	\$36	\$1
SDG 5 – Gender Equality	\$31 (15% / 8%)	--	\$31
SDG 10 – Inequalities	\$24 (4% / 6%)	\$24	--
<b>Share of Loans</b>	<b>93%</b>	<b>91%</b>	<b>99%</b>

## 8.7 Main Sectors in LNOB TOSSD SDG Allocations, Gross Disbursements, 2021

Share of Sector Allocated LNOB SDG Disbursements

Sector	Share of LNOB Total
Health – COVID-19 Control	20%
Refugees in Donor Countries	15%
Government and Civil Society	13%
Humanitarian Assistance	10%
Administration Costs of Donors	10%
Health – Other	10%
Population & Reproductive Health	6%
Education	6%
Agriculture, Forestry, Fisheries	3%
Banking & Financial Services	2%
<b>Top 10 Sectors</b>	<b>94%</b>

## 8.8 SDG TOSSD Allocation to Country Income Groups, 2021, Gross Disbursements, 2021

Millions of US Dollars (Share of Country Allocated)

	LDC/LICs	LMICs	UMICs	Regional	Unallocated*
<b>All SDGs</b>	\$739 (23%)	\$455 (14%)	\$260 (8%)	\$1,691 (54%)	\$896 (22%)
<b>LNOB SDGs</b>	\$613 (25%)	\$362 (14%)	\$231 (9%)	\$1,295 (52%)	\$855 (25%)

Share of total

## 8.9 SDG TOSSD Allocation to Geographic Regions, 2021, Gross Disbursements, 2021

Millions of US Dollars (Share of Region Allocated)

	Africa	America	Asia	Europe	Oceania	Unallocated*
<b>All SDGs</b>	\$1,422 (45%)	\$653 (21%)	\$905 (29%)	\$103 (3%)	\$62 (2%)	\$896 (22%)
<b>LNOB SDGs</b>	\$1,171 (47%)	\$453 (18%)	\$733 (29%)	\$93 (4%)	\$51 (2%)	\$855 (25%)

\* Share of total

## TOSSD Profile: European Union Institutions

### Highlights

- 1. EU Institutions is a major multilateral TOSSD reporter.** With total Net Disbursements of \$29.5 billion in 2021, European Union Institutions (EU) ranking 4<sup>th</sup> among the 106 providers reporting to TOSSD. Gross and Net Disbursements plateaued in 2020 and 2021, excluding the European Investment Bank, due to inconsistent reporting of TOSSD activities by the EIB since 2019.
- 2. The EU has reported significant support for International Public Goods in TOSSD.** Over 50% of EU's total TOSSD were directed towards International Public Goods (IPGs) in Pillar Two, with more than half (54%) of these mainly in-donor disbursements for IPGs relating to research activities and telecommunications investments.
- 3. All disbursements reported uniquely to TOSSD were for IPG activities in Pillar Two.** Just under half (47%) of TOSSD activities reported by EU Institutions (excluding the EIB) were unique and unavailable in the DAC Creditor Reporting System, with all of these reported under Pillar Two as IPGs.
- 4. The EU uses a diversity of various government channels for delivering TOSSD.** Recipient Governments are the most important channel for the delivery of EU TOSSD activities (30%), with Donor Governments a close second at 26%.
- 5. Loans are a very small part of the EU's TOSSD flows (excluding the EIB).** Loans were all concessional and accounted for less than 7% of the EU's TOSSD Gross Disbursements, excluding the EIB. They were concentrated in Pillar One.
- 6. The EU's cross-border TOSSD disbursements are highly concentrated in Middle-Income Countries.** The EU provided only 21% of its TOSSD disbursements in Pillar One (cross-border flows) to Least Developed and Low-Income Countries in 2021. Europe had the largest share of TOSSD allocations at 28%, with Sub-Saharan Africa at 22%.
- 7. The EU's TOSSD disbursements were widely dispersed among sectors.** Sector disbursements were concentrated in telecommunications, facilitating orderly, safe and regular migration, peacebuilding, research and scientific institutions and health (COVID-19 Control).
- 8. EU Institutions have strong focus on SDGs important for Leaving No One Behind (LNOB).** EU Institutions provided 43% of its TOSSD Gross Disbursements in support of the nine SDGs closely related to Agenda 2030's goal of leaving no one behind (LNOB). SDG-1, Ending Poverty, SDG-3, Good Health, and SDG-10, Reducing Inequalities received the largest shares of these LNOB disbursements.

## European Union Institutions TOSSD Profile<sup>11</sup>

- 1. TOSSD Commitments and Disbursements:** The EU is a major multilateral reporter of TOSSD with total Net Disbursements of \$29.5 billion in 2021, ranking 4<sup>th</sup> among the 106 providers reporting to TOSSD.

European Union Institutions (EU) committed \$37.1 billion towards 2021 TOSSD activities in support of the SDGs, which is down by 44% from \$66.7 billion in 2020. (**Annex, Table 1.1**) However, this decline is mainly technical, affected by the uneven reporting of the European Investment Bank (EIB) to TOSSD. Removing the EIB Commitments from 2020, the result is a decline of 10% between 2020 (\$32.4 billion) and 2021 (\$29.1 billion). (See **Table One** for a breakdown of the EU Institutions.)

**Table One: EU Institutions TOSSD Commitments, Disbursements, Net Disbursements, 2019 to 2021**

Billions of 2021 US Dollars

	2019			2020			2021		
	C*	GD	ND	C	GD	ND	C	GD	ND
European Commission	\$26.1	\$21.1	\$21.1	\$28.6	\$25.3	\$25.3	\$27.1	\$23.9	\$23.9
European Development Fund	\$4.3	\$4.1	\$4.1	\$3.8	\$4.7	\$4.7	\$0	\$3.6	\$3.6
Macro-Financial Assistance	--	--	--	--	--	--	\$2.0	\$2.0	\$2.0
European Investment Bank	\$28.5	\$0.8	\$0.8	\$34.3	\$6.3	\$2.0	\$8.0	\$6.5	\$1.6
<b>Total</b>	<b>\$58.8</b>	<b>\$26.0</b>	<b>\$26.0</b>	<b>\$66.7</b>	<b>\$36.3</b>	<b>\$32.0</b>	<b>\$37.1</b>	<b>\$36.0</b>	<b>\$31.1</b>
<b>Excluding the European Investment Bank</b>									
European Commission	\$26.1	\$21.1	\$21.1	\$28.6	\$25.3	\$25.3	\$27.1	\$23.9	\$23.9
European Development Fund	\$4.3	\$4.1	\$4.1	\$3.8	\$4.7	\$4.7	\$0	\$3.6	\$3.6
Macro-Financial Assistance	--	--	--	--	--	--	\$2.0	\$2.0	\$2.0
<b>Total</b>	<b>\$30.4</b>	<b>\$25.2</b>	<b>\$25.2</b>	<b>\$32.4</b>	<b>\$30.0</b>	<b>\$30.0</b>	<b>\$29.1</b>	<b>\$29.5</b>	<b>\$29.5</b>

Note: C: Commitments; GD: Gross Disbursements; ND: Net Disbursements

EU Net Disbursements (excluding the EIB) in 2021 were \$29.5 billion, down slightly from \$30.0 billion in 2020. (**Chart 1**)

The EU is a high level TOSSD provider. It's Net and Gross Disbursements ranked 4<sup>th</sup> among 106 TOSSD providers in 2021 (excluding the EIB), and 3<sup>rd</sup> if compared to only DAC providers.

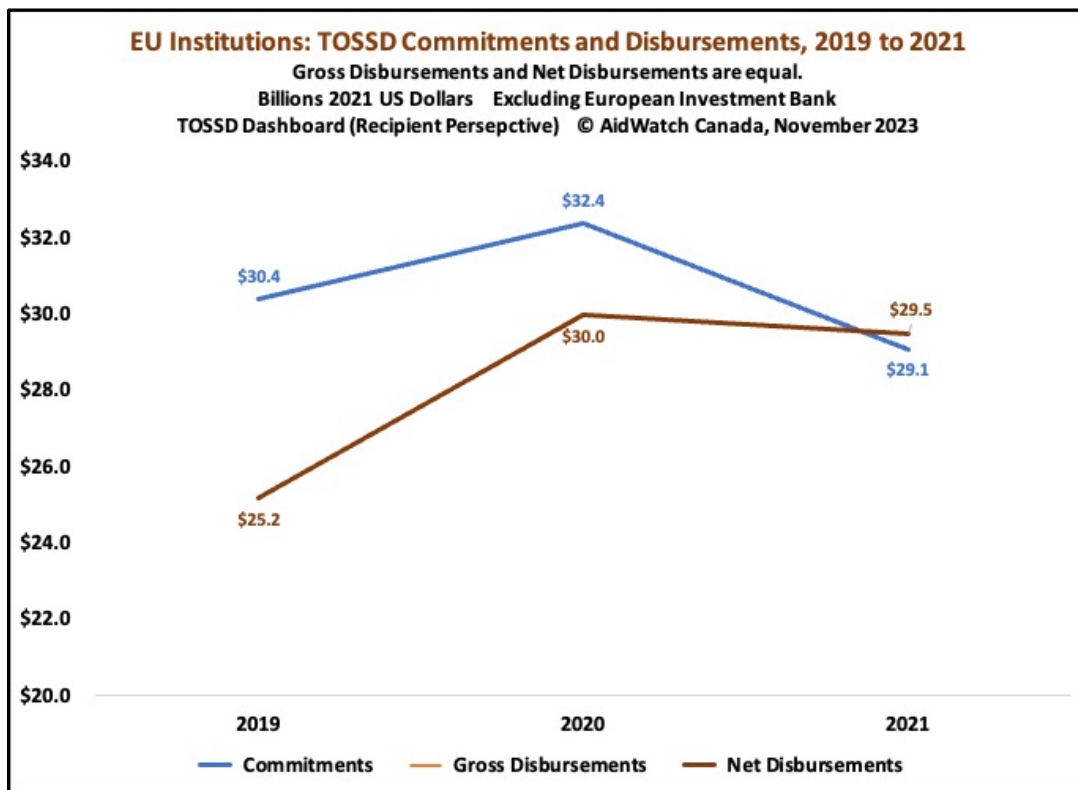
The analysis that follows excludes the European Investment Bank TOSSD activities due to inconsistent reporting of flows as noted above. The only Reflows that the EU has reported over the three years relates to the EIB loan portfolio, but do not affect other EU Institutions. Consequently, in **Chart 1**, Gross Disbursements and Net Disbursements are identical.

As a multilateral institution there is no provider perspective for the EU Institutions. All EU flows are either received by partner countries directly (Pillar One, recipient perspective) or are allocated to International Public Goods. (Pillar Two).

<sup>11</sup> In 2022, the author produced a detailed analysis of the EU Institution's TOSSD data for 2019. See Brian Tomlinson, February 2022. [Analyzing European Union Institutions' Flows for Total Official Support for Sustainable Development \(TOSSD\): Allocations, additionality, and relevance to developing country partners.](#)



Chart 1: EU Commitments and Disbursements (Excluding EIB)



The EU's TOSSD reporting increased between 2019 and 2020, but Gross Disbursements declined slightly in 2021. (Chart 1)

**2. The EU has reported significant support for International Public Goods in TOSSD:** Over 50% of EU's total TOSSD were directed towards International Public Goods (IPGs) in Pillar Two, with more than half (54%) of these IPGs relating to research activities and telecommunications investments.

In 2021, just over 50% of the EU's TOSSD Gross Disbursements were directed to International Public Goods in Pillar Two. Just under 50% of the EU's total TOSSD disbursements were allocated to cross border activities for recipient countries in Pillar One. (Annex, Table 2.1 and Table 2.2)

**Components of Pillar Two Activities:** More than 54% of the EU's TOSSD activities relating to International Public Goods were directed to the **Communications** sector (\$3.4 billion) and to **Research** (\$4.6 billion). The **Health** sector accounted for 14%, **Donor Administration** for 9% and General **Environment Protection** for 9%. There is no supporting documentation to determine the "substantial benefit" to partner countries for EU disbursements for **Communications** and **Research**. These allocations have been challenged by CSOs in an earlier Report focusing on EU TOSSD disbursements in 2019.<sup>12</sup> (See

<sup>12</sup> Brian Tomlinson, op. cit.

**Section 7** below for an elaboration of activities in these two areas and **Annex Table 2.3** for the top 15 specific activities for Pillar Two.)

**3. Share of disbursements reported uniquely to TOSSD:** Just under half (47%) of TOSSD activities reported by EU Institutions (excluding the EIB) were unique and unavailable in the DAC Creditor Reporting System, with all of these reported under Pillar Two as IPGs.

Overall, 47% of Gross Disbursements reported by EU Institutions to TOSSD in 2021 were unique to TOSSD, beyond what the EU had already reported to the DAC Creditor Reporting System (CRS). All of these unique activities were reported under Pillar Two. More than 84% of activities reported under Pillar Two were unique to TOSSD. (**Annex, Table 3.1**)

The majority of these activities under Pillar Two were in-donor expenditures relating to research, telecommunications, and health etc., which were not eligible for the DAC's CRS ODA or Other Official Flows.

**4. The EU uses a diversity of various government channels for delivering TOSSD.** Recipient Governments are the most important channel for the delivery of EU TOSSD activities (30%), with Donor Governments a close second at 26%.

In 2021, about 64% of the EU's Gross Disbursements were delivered through various governments, be it Donor, Recipient or Third-Party Governments. Only 15% of TOSSD disbursements were channeled through other multilateral organizations, and 13% directly through Private Sector Organizations, and 8% through CSOs. (**Annex, Table 4.1**)

**5. Loans are a very small part of the EU's TOSSD flows (excluding the EIB).** Loans were all concessional and accounted for less than 7% of the EU's TOSSD Gross Disbursements, excluding the EIB. They were concentrated in Pillar One.

In 2021, \$2.0 billion in concessional loans were only 7% of total Gross Disbursements, while non-concessional loans (at market rate) were provided by the European Investment Bank (\$6.3 billion). However, due to the inconsistent reporting of the EIB to TOSSD, these have been excluded in the relevant tables. (**Annex, Tables 5.1 and 5.3**)

Grants made up 82% of Gross Disbursements in 2021, with direct donor spending at 10% (excluding the EIB).

The EU concessional loans were concentrated in Pillar One, cross border flows for partner countries. In 2021, they made up 13% of Pillar One Gross Disbursements. They were bond issues provided as budget support in response to the COVID-19 pandemic. Grants or direct donor spending were the main financing instrument for Pillar Two.

**6. The EU's cross-border TOSSD disbursements are highly concentrated in Middle-Income Countries.**

The EU provided only 21% of its TOSSD disbursements in Pillar One (cross-border flows) to Least Developed and Low-Income Countries in 2021. Sub-Saharan Africa received only 22% of EU disbursements.

Among the top ten recipients for the EU's TOSSD Gross Disbursements were five Upper Middle-Income Countries (Turkey, Jordan, Serbia, Bosnia and Herzegovina and Georgia) and five Lower Middle-Income Countries (Egypt, Ukraine, Tunisia, Syria and Morocco) in 2021. There were only three Least Developed Countries among the top 20 recipients (Somalia (#12), DRC (#17) and Bangladesh (#20). (**Annex, Table 7.1, 7.2 and 7.3**)

Regionally allocated flows were 16% of total TOSSD Gross Disbursements, while global allocations were only 1%, mainly in Pillar Two.

Upper Middle-Income Countries received 42% of Gross Disbursements in 2021, and Lower Middle-Income Countries, 37%.

In terms of regional allocations, Europe had the largest share in 2021 at 28%, followed by Sub-Saharan Africa at 22% and North Africa at 17%.

**7. The EU's TOSSD disbursements were widely dispersed among sectors. Sector disbursements were concentrated in telecommunications, facilitating orderly, safe and regular migration, peacebuilding, research and scientific institutions and health (COVID-19 Control).**

At 15% each, 'Other Multisector' and 'Government and Civil Society' received the greatest largest shares in the EU's Gross Disbursements from 2019 to 2021. (**Annex, Table 6**)

At \$3.5 billion in 2021, the **Communications** sector represented 12% of the EU's total TOSSD (excluding EIB) in 2021. Almost all of these flows were reported under Pillar Two as support for telecommunications as an International Public Good.

- A minimum of 44% of these Communications disbursements (\$1.6 billion) were directed to the European Global Navigation Satellite System (Galileo).
- The European Space Agency allocated \$812 million to TOSSD in support of the European Earth Observation Program (Copernicus) in its program "Space in Support of International Development Aid".

Of the \$3.9 billion directed to **Government and Civil Society**,

- \$1.2 billion or 31% went towards "Facilitation of orderly, safe, regular and responsible migration and mobility".
- \$885 million (22%) was directed to peacebuilding, conflict prevention and arms control.
- Human rights received \$159 million or 4% of this sector.
- Women's rights organizations received a mere \$49 million or 1% of this sector allocations.

Of the \$4.3 billion dedicated to **Other Multisector**,

- 53% or \$2.3 billion was directed to Research/Scientific Institutions.

Of the \$2.67 billion allocated to **Health**,

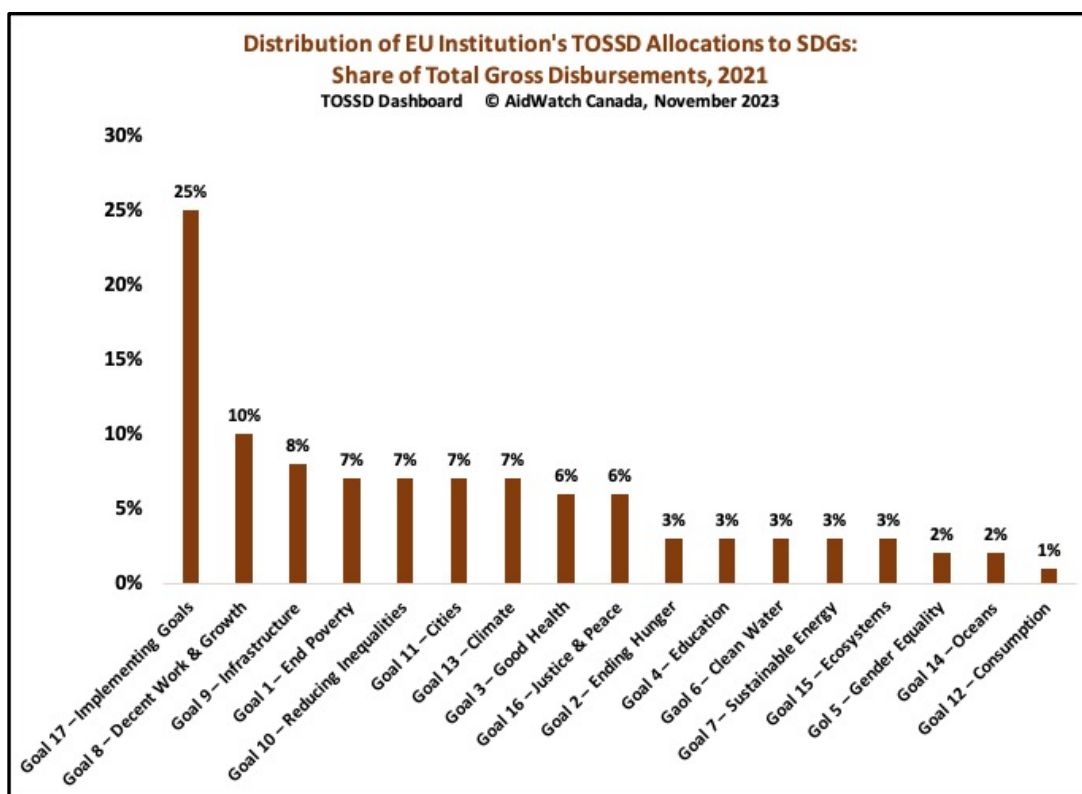
\$1.1 billion or 41% was directed to COVID-19-Control, of which more than half, \$591 million, was not eligible to be included in ODA.

#### 8. EU Institutions have strong focus on SDGs important for Leaving No One Behind (LNOB).

EU Institutions provided only 43% of its TOSSD Gross Disbursements in support of the nine SDGs closely related to Agenda 2030's goal of leaving no one behind (LNOB). Ending Poverty, Good Health, and Reducing Inequalities receive the largest shares of these LNOB disbursements.

SDGs were clearly identified in the EU's TOSSD reporting. In 2021, the EU allocated all of its TOSSD activities against one or more SDG. 61% of Gross Disbursements were allocated to only one SDG, with 2 SDGs identified in 11% of disbursements, and 3 SDGs in less than 6% of disbursements. Activities with four or more SDGs were 23% of total Gross Disbursements.<sup>13</sup> (Annex, Tables 8.1 and 8.2)

Chart 2: Allocations to SDGs (Annex, Table 8.3)



<sup>13</sup> Where multiple SDGs have been identified, disbursements for these activities were allocated equally among these SDGs.

The top five SDGs with the highest level of support were

Goal 17 – Implementing the Goals: 25% of Gross Disbursements

Goal 8 – Decent Work and Growth: 10% of Gross Disbursements

Goal 9 – Infrastructure: 8% of Gross Disbursements

Goal 13 – Climate: 7% of Gross Disbursements

Goal 10 – Reducing Inequalities: 7% of Gross Disbursements (**Chart 2**)

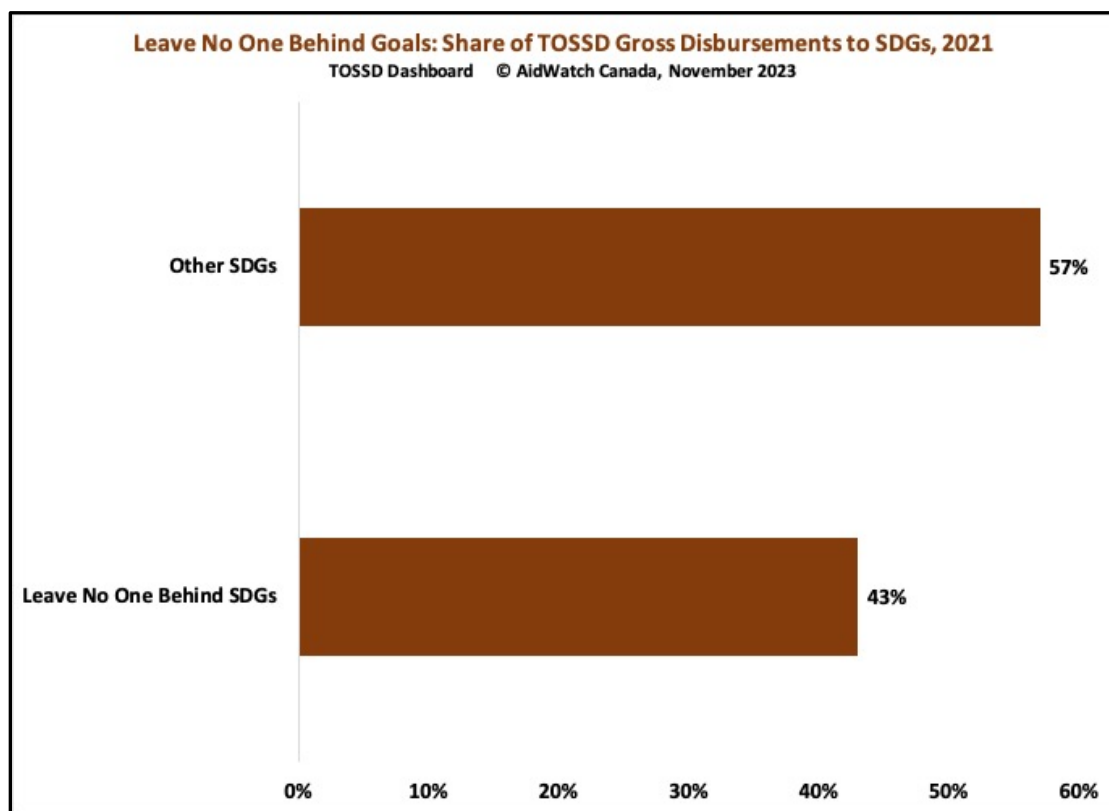
These Goals represented 57% of the EU's total allocations to SDGs through TOSSD.

Goal 17, Implementing the SDGs, accounting for \$8.7 billion or 25% of total disbursements, captures a range of very disparate activities,

- Donor Administration - \$1.3 billion
- General Budget Support - \$2.0 billion
- Telecommunications - \$1.6 billion
- Research and Scientific Institutions - \$1.0 billion
- Refugees and orderly, safe, regular and responsible migration and mobility - \$0.7 billion

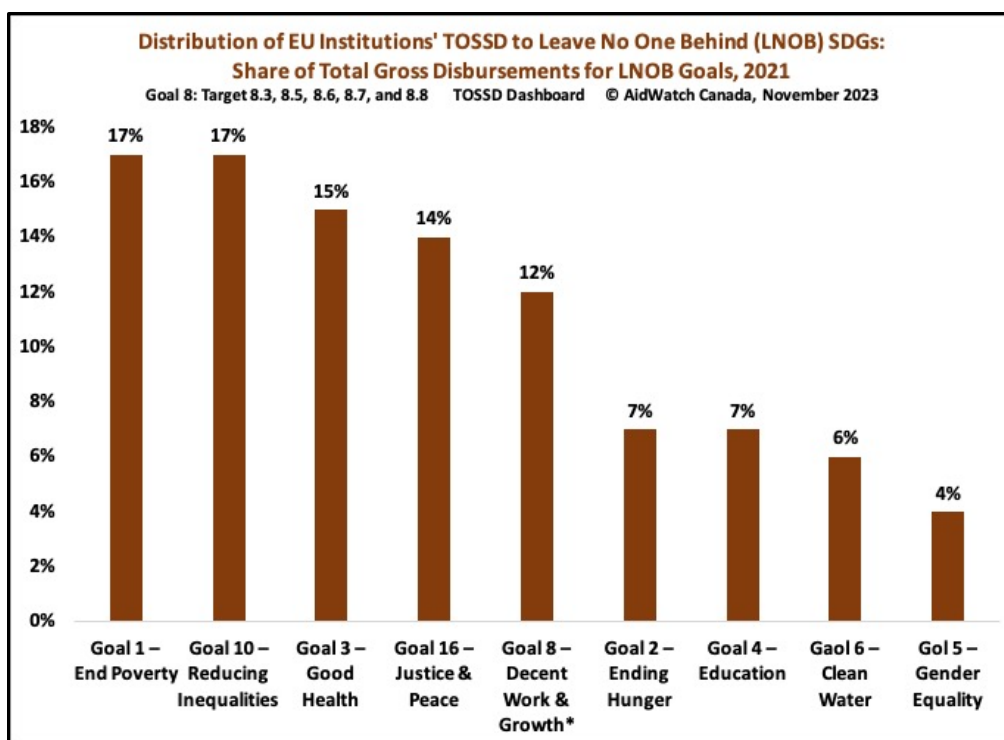
Together these five areas make up 76% of disbursements coded to Goal 17.

**Chart 3: Leave No One Behind Goals in Total SDG Gross Disbursements (See Annex, Table 8.6)**



Two of the top five Goals are among those with a focus on leaving no one behind (LNOB). The nine Goals highly relevant to LNOB make up 43% of EU's TOSSD Gross Disbursements in 2021.<sup>14</sup> (**Chart 3, Chart 4** and **Annex, Table 8.4**)

**Chart 4: Allocations to Leave No One Behind Goals (See Annex, Table 8.6)**  
(Share of total Gross Disbursement for LNOB Goals)



Gross Disbursements for Goal 14 (Oceans), Goal 12 (Consumption), Goal 9 (Infrastructure) and Goal 17 (Implementing the SDGs) have the highest level of resources reported that are unique to TOSSD. (**Annex, Table 8.5**)

Excluding the European Investment Bank, there were minimal loans in the delivery of EU's support for the SDGs. In 2021 there were a series of bonds issued as general budget support in relation to the COVID-19 pandemic response, totaling \$2.0 billion.

Only 24% of Gross Disbursements for LNOB Goals were allocated to Least Developed Countries, with 34% allocated to Upper Middle-Income Countries and 24% to Lower Middle-Income Countries. However, 50% of these disbursements were directed to Africa. (**Annex, Tables 8.8 and 8.9**)

<sup>14</sup> These include Goals One to Six, Goal Eight targets 8.3, 8.5, 8.6, 8.7 and 8.8, Goal Ten and Goal Sixteen. Seen Annex Table 8.6

## Annex

### Data Tables: European Union Institutions

#### 1. Total TOSSD Reported Activities

**Note:** The EU Institutions are a multilateral body and as such does not have a Provider Perspective.

##### 1.1 TOSSD Recipient Perspective

Billions of 2021 US Dollars

	2019	2020	2021
<b>Commitments</b>	\$58.8	\$66.7	\$37.1
<b>Commitments (No EIB)*</b>	\$30.4	\$32.4	\$29.1
<b>Gross Disbursements (No EIB)</b>	\$25.2	\$30.0	\$29.5
<b>Net Disbursements (No EIB)</b>	\$25.2	\$30.0	\$29.5

\* The EU did not provide consistent data for the European Investment Bank in any of the three years.

##### 1.2 Mobilized Private Finance

Billions of 2021 US dollars

	2019	2020	2021
<b>Recipient Perspective</b>	--	--	--
<b>TOSSD Blended Finance Gross Disbursements (Recipient Perspective, Official Flows)</b>	\$0.02	--	\$0.02

#### 2. Pillar Allocation

##### 2.1 Pillar One Activities

**Recipient Perspective (Excluding EIB)\***

Billions of 2021 US Dollars (Share of Total TOSSD)

<b>TOSSD (Recipient Perspective)</b>	2019	2020	2021
<b>Commitments</b>	\$12.2	\$16.1	\$15.6
<b>Gross Disbursements</b>	\$10.7	\$16.4	\$14.7
<b>Net Disbursements</b>	\$10.7	\$16.4	\$14.7

\* The EU did not provide consistent data for the European Investment Bank for 2021.

## 2.2 Pillar Two Activities

### Recipient Perspective (excluding EIB)\*

Billions of 2021 US Dollars (Share of Total TOSSD)

<b>TOSSD (Recipient Perspective)</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Commitments</b>	\$18.2	\$16.4	\$13.4
<b>Gross Disbursements</b>	\$15.4	\$13.5	\$14.8
<b>Net Disbursements</b>	\$15.4	\$13.5	\$14.8

\* The EU did not provide consistent data for the European Investment Bank for 2021.

## 2.2 Summary of Breakdown by Pillar

### Gross Disbursements

Billions of 2021 US Dollars (Share of Total TOSSD)

<b>Gross Disbursements</b>	<b>Recipient Perspective Pillar One</b>	<b>Recipient Perspective Pillar Two</b>
<b>2019</b>	\$10.7	\$15.4
<b>2020</b>	\$16.4	\$13.5
<b>2021</b>	\$14.7	\$14.8

### Net Disbursements

Billions of 2021 US Dollars (Share of Total TOSSD)

<b>Net Disbursements</b>	<b>Recipient Perspective Pillar One</b>	<b>Recipient Perspective Pillar Two</b>
<b>2019</b>	\$10.7	\$15.4
<b>2020</b>	\$16.4	\$13.5
<b>2021</b>	\$14.7	\$14.8



## 2.3 Top 15 Activities Reported for Pillar Two, Gross Disbursements, Cumulative 2019 to 2021

Millions of 2021 US Dollars

Activity	Amount (Share)
Administrative Expenses (Total)	\$3,476 (8%)
DEFIS/C2 – Contribution Agreement GALILEO Activities 2021 - 2027 - EUSPA	\$1,322 (3%)
DEFIS.C.3 - COPERNICUS Delegation Agreement - ESA 2014-2020 – Pre-Financing	\$1,156 (3%)
DEFIS/C2 - DA on the Exploitation Phase of the GALILEO Programme - GSA -	\$1,098 (3%)
GROW/J1 - ESA – Delegation Agreement FOC 2014 - Deployment	\$955 (2%)
Contribution to the European Union Emergency Trust Fund for stability and addressing root causes of irregular migration and displaced persons in Africa	\$743 (2%)
ENTR.H.1 - EU GNSS Agency – Delegation Agreement on the Exploitation of the EGNOS Programme	\$668 (2%)
GROW/J1 - DA on the Exploitation Phase of the GALILEO Programme - GSA – Increase of financial commitment	\$578 (1%)
Control of communicable diseases: Contribution to the Global Fund	\$470 (1%)
Transfer of the EU Budget's Contribution to the European Fund for Sustainable Development (EFSD) main budget line.	\$403 (1%)
Contribution to the availability and equitable access to COVID-19 vaccines in low and lower-middle income countries through the COVAX Facility	\$355 (1%)
Guarantee Fund for External Actions for 2020	\$291 (1%)
DEFIS/C2 – Contribution Agreement EGNOS Activities 2021 - 2027 - EUSPA	\$291 (1%)
Support to the African Union Mission in Somalia (AMISOM XXI)	\$230 (1%)
HOME/2019/AMIF/CA/EMAS/0108	\$223 (1%)
<b>Share of Top 15 Activities in Pillar Two</b>	<b>28%</b>

### 3. Reporting New Activities to TOSSD, 2021 Only

#### 3.1 Activities Reported via DAC Creditor Reporting System (CRS) /

##### Activities Reported New to TOSSD Metric

##### Recipient Perspective (Excludes EIB)

Millions of 2021 US Dollars (Total and Share of Pillar)

TOSSD 2021 Activities	Pillar One CRS Derived	Pillar One TOSSD- Only	Pillar Two CRS Derived	Pillar Two TOSSD - Only	Total TOSSD CRS Derived	Total TOSSD TOSSD- Only
Gross Disbursements	\$14.3	\$0.4	\$2.3	\$12.5	\$14.7	\$13.0

### 4. Channels of Delivery, TOSSD Recipient Perspective, 2021 Data

#### 4.1 TOSSD Recipient Perspective, Gross Disbursements, 2021

Billions of US Dollars (Share of Total)

2021 Data	Recipient Gross Disbursements
Donor Governments	\$9.3 (26%)
Recipient Governments	\$10.8 (30%)
Other Governments	\$2.9 (8%)
Multilateral Organizations	\$5.3 (15%)
United Nations	\$0.6
World Bank	\$0.3
Regional Development Banks	\$0.2
IMF	\$0.2
European Institutions	--
Other Multilaterals	\$4.0
Civil Society Organizations	\$2.8 (8%)
Donor Country-Based CSOs	\$1.4
INGOs	\$0.9
Developing Country-Based CSOs	\$0.4
Universities	\$0.1
Private Sector Orgs	\$4.8 (13%)
Other Channels	\$0.2 (1%)
Total	\$36.0

## 5. Modalities for Delivering TOSSD, Gross Disbursements

### 5.1 Recipient Perspective (Excluding EIB), Gross Disbursements

Millions of 2021 US Dollars (Share of Total)

	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Direct Donor Spending	Capital Subscriptions	Other
<b>2019</b>	\$25.3	--	--	--	--	--
<b>2020</b>	\$27.9	\$2.0	--	--	--	--
<b>2021</b>	\$24.4	\$2.0	--	\$3.1	--	\$0.2

The EIB reported \$6.3 billion in non-concessional loans in 2021 and \$6.1 billion in 2020. But inconsistent reporting by the EIB precludes its inclusion in this table.

### 5.2 Recipient Perspective (TOSSD Pillars), Gross Disbursements

Millions of 2021 US Dollars (Share of Pillar Total)

Pillar One						
	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Direct Donor Spending	Capital Subscriptions	Other
<b>2019</b>	\$9.9	--	--	--	--	--
<b>2020</b>	\$14.4	\$2.0	--	--	--	--
<b>2021</b>	\$12.7	\$2.0	--	--	--	\$0.2
Pillar Two						
	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Direct Donor Spending	Capital Subscriptions	Other
<b>2019</b>	\$15.4	--	--	--	--	--
<b>2020</b>	\$13.5	--	--	--	--	--
<b>2021</b>	\$11.7	--	--	\$3.1	--	--

## 6. Top 10 Sector Allocations, Share of Sector Allocated Gross Disbursements, 2019 to 2021

Share of Sector Allocated

Recipient Perspective	
Sector	Share
Other Multisector	15%
Government & Civil Society	15%
Communications	10%
Health	8%
Agriculture, Forestry, Fisheries	7%
Humanitarian Aid	6%
Commodity & General Program Assistance	6%
Education	5%
Banking and Financial Services	5%
Energy	4%
General Environment Protection	4%
<b>Top 10 Share of Total Sector Allocated</b>	<b>85%</b>
<b>Unallocated by Sector</b>	<b>0%</b>

## 7. Recipient Country Allocations

### 7.1 Top 20 Recipient Countries, Pillar One Only, 2021 Gross Disbursements

Recipient Perspective, Millions of US Dollars, 2021 (Country Income Status)

	Country (Pillar One)	Amount		Country (Pillar One)	Amount
1	Egypt (LMIC)	\$2,201	11	Albania (LMIC)	\$374
2	Turkey (UMIC)	\$1,969	12	Somalia (LDC)	\$355
3	Ukraine (LMIC)	\$1,218	13	Moldova (UMIC)	\$335
4	Jordan (UMIC)	\$659	14	North Macedonia (UMIC)	\$299
5	Tunisia (LMIC)	\$539	15	West Bank & Gaza (LMIC)	\$261
6	Syria (LMIC)	\$533	16	Brazil (UMIC)	\$224
7	Serbia (UMIC)	\$523	17	DRC (LDC)	\$204
8	Morocco (LMIC)	\$486	18	Kenya (LMIC)	\$204
9	Bosnia & Herzegovina (UMIC)	\$400	19	Kosovo (UMIC)	\$191
10	Georgia (UMIC)	\$377	20	Bangladesh (LDC)	\$190
<b>Top 20 Countries Share of Total Pillar One</b>			<b>54%</b>		
<b>Top 20 Countries Share of Total Pillar One</b> (Less Regional & Unallocated)			<b>67%</b>		
<b>Pillar One Regional (Share of Total Pillar One)</b>			<b>16%</b>		
<b>Pillar One Global / Geography Not Allocated (Share of Total)</b>			<b>2%</b>		
<b>Pillar Two Regional (Share of Total Pillar Two)</b>			<b>--</b>		
<b>Pillar Two Global (Share of Total Pillar Two)</b>			<b>1%</b>		
<b>Pillar Two Unallocated (Share of Total Pillar Two)</b>			<b>99%</b>		
<b>Pillar Two Country Allocated (Share of Pillar Two)</b>			<b>--</b>		

## 7.2 TOSSD Allocation to Country Income Groups, 2021, Pillar One, Gross Disbursements

(Share of Country Allocated TOSSD, i.e. Less Regional and Unallocated)

Recipient Perspective (Pillar One)		
LDC/LICs	LMICs	UMICs
21%	37%	42%

## 7.3 TOSSD Allocation to Geographic Regions, 2021, Pillar One, Gross Disbursements

(Share of Regional/Country Allocated TOSSD)

Region	Share		Region	Share
America	5%		Africa	6%
Asia	11%		North Africa	17%
Europe	28%		Sub-Saharan Africa	22%
Middle East	9%		Oceania	1%

## 7.4 Total TOSSD Country Allocated (All Pillars)

Share of Total TOSSD

	Recipient Perspective
Country Allocated	48%
Regional Allocated	9%
Global Allocated	0.5%
Unallocated	42%

## 8. TOSSD Allocations to SDGs, 2021, Recipient Perspective, Gross Disbursements

### 8.1 Total TOSSD Allocation to SDGs, 2021

Billions of US Dollars (Share of Total TOSSD)

	Pillar One	Pillar Two	Total
<b>SDG Allocated Commitments</b>	\$23.6	\$13.4	\$37.0
<b>SDG Allocated Gross Disbursements</b>	\$20.6	\$14.8	\$35.4
<b>SDG Allocated Net Disbursements</b>	\$19.7	\$14.8	\$34.5
<b>Net Disbursements, All TOSSD</b>	\$16.3*	\$14.8	\$31.0

Note: Reflows on SDG Allocated Gross Disbursements were lower than Reflows from Total Gross Disbursements

### 8.2 Number of Reported SDGs per Activity, 2021

Share of Gross Disbursements with Reported Number of SDGs

	Share		Share
<b>1 SDG Reported</b>	61%	<b>6 SDGs Reported</b>	5%
<b>2 SDGs Reported</b>	11%	<b>7 SDGs Reported</b>	1%
<b>3 SDGs Reported</b>	6%	<b>8 SDGs Reported</b>	0.2%
<b>4 SDGs Reported</b>	7%	<b>9 SDGs Reported</b>	0.1%
<b>5 SDGs Reported</b>	9%	<b>10 SDGs Reported</b>	0.2%

### 8.3 Allocation of TOSSD Gross Disbursements by SDGs, 2021

Millions of US Dollars (Share of Total SDG Allocated)

All SDGs		Share: All SDGs less Goal 17	
Goal 1 – End Poverty	\$2,625 (7%)	Goal 1 – End Poverty	10%
Goal 2 – Ending Hunger	\$1,057 (3%)	Goal 2 - Ending Hunger	4%
Goal 3 – Good Health	\$2,274 (6%)	Goal 3 - Good Health	9%
Goal 4 – Education	\$1,072 (3%)	Goal 4 – Education	4%
Gol 5 – Gender Equality	\$666 (2%)	Goal 5 – Gender Equality	2%
Gaol 6 – Clean Water	\$959 (3%)	Goal 6 – Clean Water	4%
Goal 7 – Sustainable Energy	\$925 (3%)	Goal 7 – Sustainable Energy	3%
Goal 8 – Decent Work & Growth	\$3,583 (10%)	Goal 8 – Decent Work & Growth	13%
Goal 9 – Infrastructure	\$2,835 (8%)	Goal 9 – Infrastructure	11%
Goal 10 – Reducing Inequalities	\$2,638 (7%)	Goal 10 – Reducing Inequalities	10%
Goal 11 – Cities	\$1,050 (7%)	Goal 11 – Cities	4%
Goal 12 – Consumption	\$505 (1%)	Goal 12 – Consumption	2%
Goal 13 – Climate	\$2,540 (7%)	Goal 13 – Climate	10%
Goal 14 – Oceans	\$673 (2%)	Goal 14 – Oceans	3%
Goal 15 – Ecosystems	\$1,045 (3%)	Goal 15 Ecosystems	4%
Goal 16 – Justice & Peace	\$2,185 (6%)	Goal 16 -Justice & Peace	8%
Goal 17 – Implementing Goals	\$8,722 (25%)		
<b>Total SDG Allocated</b>	<b>\$35.4</b>	<b>Total SDG Allocated</b>	<b>\$26.6</b>

### 8.4 Allocated to SDGs Particularly Relevant to Agenda 2030 Principle of “Leaving no one Behind” (LNOB), Gross Disbursements, 2021

Millions of US Dollars (Share of LNOB SDGs)

LNOB SDGs	
Goal 1 – End Poverty	\$2,625 (17%)
Goal 2 – Ending Hunger	\$1,057 (7%)
Goal 3 – Good Health	\$2,274 (15%)
Goal 4 – Education	\$1,072 (7%)
Gol 5 – Gender Equality	\$666 (4%)
Gaol 6 – Clean Water	\$959 (6%)
Goal 8 – Decent Work & Growth*	\$1,855 (12%)
Goal 10 – Reducing Inequalities	\$2,638 (17%)
Goal 16 – Justice & Peace	\$2,185 (14%)
<b>LNOB Goals Total</b>	<b>\$15.3</b>
<b>Total SDG Allocated</b>	<b>\$35.4</b>
<b>LNOB Goals Share of Total</b>	<b>43%</b>

\* Target 8.3, 8.5, 8.6, 8.7, and 8.8

## 8.5 Source of TOSSD Data for SDGs, by Source for TOSSD Data, Gross Disbursements, 2021

Millions of US Dollars

	Derived from CRS	New to TOSSD	Share of New	New in Goal Total
Goal 1 – End Poverty	\$2,623	\$1	0%	0%
Goal 2 – Ending Hunger	\$784	\$273	2%	26%
Goal 3 – Good Health	\$1,735	\$539	4%	24%
Goal 4 – Education	\$1,007	\$65	1%	6%
Goal 5 – Gender Equality	\$665	\$1	0%	0.1%
Goal 6 – Clean Water	\$607	\$352	3%	37%
Goal 7 – Sustainable Energy	\$885	\$40	0%	4%
Goal 8 – Decent Work & Growth	\$1,780	\$1,803	14%	50%
Goal 9 – Infrastructure	\$1,209	\$1,626	13%	57%
Goal 10 – Reducing Inequalities	\$1,927	\$710	6%	27%
Goal 11 – Cities	\$673	\$377	3%	36%
Goal 12 – Consumption	\$158	\$347	3%	69%
Goal 13 – Climate	\$1,912	\$629	5%	25%
Goal 14 – Oceans	\$65	\$608	5%	90%
Goal 15 – Ecosystems	\$658	\$387	3%	37%
Goal 16 – Justice & Peace	\$1,884	\$301	2%	14%
Goal 17 – Implementing Goals	\$3,875	\$4,847	38%	56%
<b>All SDGs</b>	<b>\$22,248</b>	<b>\$12,908</b>		<b>37%</b>

## 8.6 Share of Grants and Loans in TOSSD SDG Gross Disbursements, 2021

Billions of US Dollars (Share of Total)

	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Other
<b>All SDGs</b>	\$24.4 (69%)	\$2.0 (6%)	--	\$3.3 (9%)
<b>LNOB SDGs</b>	\$11.8 (88%)	--	--	\$1.5 (12%)

## 8.7 Main Sectors in LNOB TOSSD SDG Allocations, Gross Disbursements, 2021

Share of Sector Allocated LNOB SDG Disbursements

Sector	Share of LNOB Total
Government & Civil Society	19%
Humanitarian Aid	13%
Communications	11%
Other Multisector	10%
Health – COVID-Control	9%
Health – Non-COVID-Control	7%
Banking and Financial Services	7%
Education	5%
Agriculture, Forestry and Fisheries	4%
General Environmental Protection	3%
<b>Top 10 Sectors</b>	<b>87%</b>

## 8.8 SDG TOSSD Allocation to Country Income Groups, 2021, Gross Disbursements, 2021

Millions of US Dollars (Share of Country Allocated)

	LDC/LICs	LMICs	UMICs	Regional	Unallocated*
<b>All SDGs</b>	\$3,654 (18%)	\$6,110 (30%)	\$6,920 (35%)	\$3,371 (17%)	\$15,299 (43%)
<b>LNOB SDGs</b>	\$2,431 (24%)	\$2,425 (24%)	\$3,407 (34%)	\$1,890 (19%)	\$5,178 (34%)

\* Share of total

## 8.9 SDG TOSSD Allocation to Geographic Regions, 2021, Gross Disbursements, 2021

Millions of US Dollars (Share of Region Allocated)

	Africa	America	Asia	Europe	Oceania	Unallocated*
<b>All SDGs</b>	\$9,278 (46%)	\$1,010 (5%)	\$4,056 (20%)	\$5,576 (28%)	\$135 (1%)	\$15,299 (43%)
<b>LNOB SDGs</b>	\$5,080 (50%)	\$453 (4%)	\$2,343 (23%)	\$2,222 (22%)	\$53 (1%)	\$5,178 (34%)

\* Share of total



## TOSSD Profile: Switzerland

### Highlights

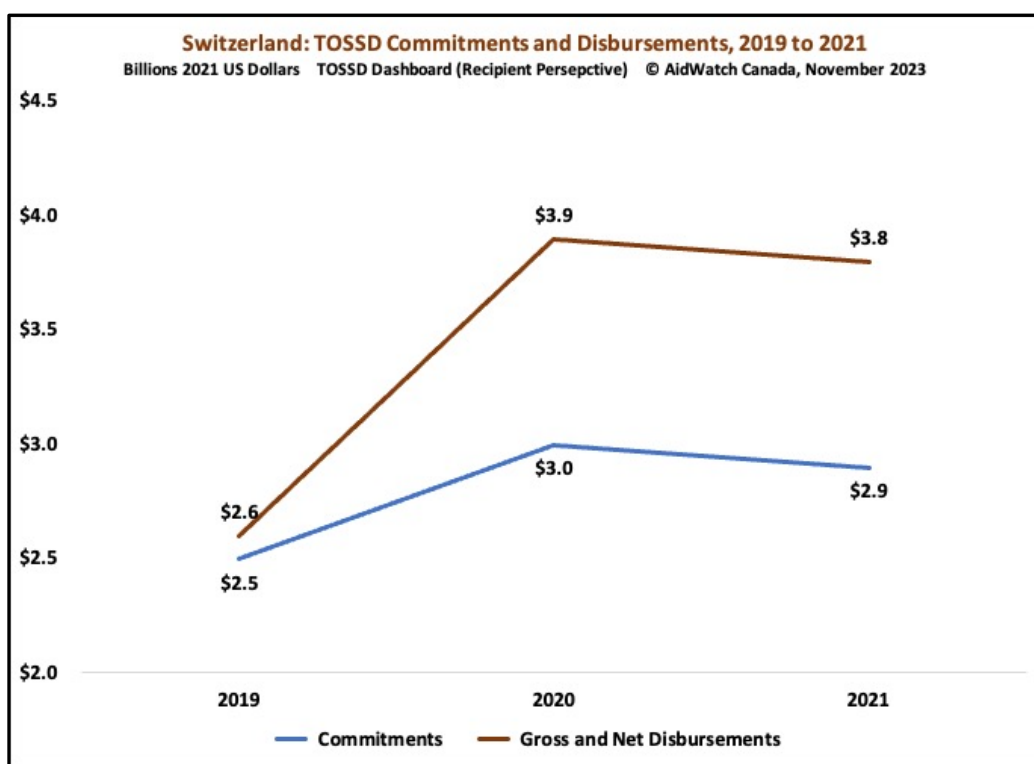
- 1. In-donor refugee costs make up a major part of the increase in reported TOSSD activities since 2019.** Switzerland is a significant reporter of TOSSD with total Net Disbursements in 2021 of \$3.8 billion, ranking 6<sup>th</sup> among the 25 DAC donors reporting to TOSSD (recipient perspective). However, In-Donor Refugee Costs make up the major part of the increase in Switzerland's Net Disbursements between 2019 and 2020 / 2021.
- 2. Switzerland's TOSSD provider perspective reflects its support for multilateral organizations.** Differences between provider and recipient perspectives were large in 2020 and 2021, and accounted for by Switzerland's support across UN Organizations, International Financial Institutions (IFIs) and Other Multilateral Organizations.
- 3. Switzerland has reported significant support for International Public Goods (IPGs) in TOSSD.** More than 58% of Switzerland's total TOSSD were for International Public Goods in Pillar Two, with 45% these flows directed to In-Donor Refugee Costs.
- 4. In-donor refugee cost made up 79% of activities reported uniquely to TOSSD.** Activities reported uniquely to TOSSD and unavailable in the DAC Creditor Reporting System were 28% of Switzerland's Net Disbursements, with almost all of these activities reported under Pillar Two.
- 5. Loans play no role in Switzerland's TOSSD flows.** Loans have had an episodic presence in Switzerland's TOSSD Gross Disbursements.
- 6. Switzerland's cross-border TOSSD disbursements are strongly represented in Least Developed and Low-Income Countries.** Switzerland provided 43% of its TOSSD disbursements in Pillar One (cross-border flows) to Least Developed and Low-Income Countries in 2021.
- 7. Refugees in Donor Countries and Government and Civil Society dominate Switzerland's TOSSD sector-allocated disbursements.** Not surprisingly, disbursements for Refugees in Donor Countries were the highest priority for Switzerland's TOSSD disbursements (30% of Gross Disbursement on average, 2019 to 2021) followed by Government and Civil Society at 15%.
- 8. Switzerland has a very substantial focus on SDGs important for Leaving No One Behind (LNOB).** Switzerland provided only 78% of its TOSSD Gross Disbursements in support of the nine SDGs closely related to Agenda 2030's priority for Leaving No One Behind (LNOB). However, almost 45% of these disbursements were directed to refugees in donor countries in Goal 10 (Reducing Inequalities).

## Switzerland TOSSD Profile

- 1. TOSSD Commitments and Disbursements:** Switzerland is a significant reporter of TOSSD with total Net Disbursements in 2021 of \$3.8 billion, ranking 6<sup>th</sup> among the 25 DAC donors reporting to TOSSD (recipient perspective). However, In-Donor Refugee Costs make up the major part of the increase in Switzerland's Net Disbursements between 2019 and 2020 / 2021.

Switzerland committed \$2.9 billion towards TOSSD activities in 2021 (recipient perspective), which is down slightly from \$3.0 billion in 2020. With virtually no Reflows, Gross and Net Disbursements in 2021 were \$3.8 billion, also down slightly from \$3.9 billion in 2020. (**Chart 1, Annex Table 1**) Switzerland's TOSSD Net Disbursements ranks sixth among its DAC provider peers. (**Table One below**)

**Chart 1: Switzerland Commitments and Disbursements (Recipient Perspective)**



**Table One: TOSSD Ranking, 2021, Recipient Perspective (Excluding Aggregate)**

France Ranking	All TOSSD Providers (106)	DAC TOSSD Providers (25)*
TOSSD Commitments	26 <sup>th</sup>	9 <sup>th</sup>
TOSSD Gross Disbursements	22 <sup>cd</sup>	7 <sup>th</sup>
TOSSD Net Disbursements	19 <sup>th</sup>	6 <sup>th</sup>

\* Excludes EU Institutions

In 2020 and 2021, there is a significant difference between Commitments and Disbursements. In-Donor Refugee Costs in these two years accounts for this difference. While in 2019, the Commitments and Disbursements were equal for these costs, in 2020 Disbursements were \$1,293 million against \$335

Commitments and in 2021 there were \$1,199 million Disbursements and \$368 Commitments. (See **Section 3** below for more details). In-Donor Refugee Costs also make up the major part of the increase in Net Disbursements between 2019 and 2020 / 2021. (**Chart 1**)

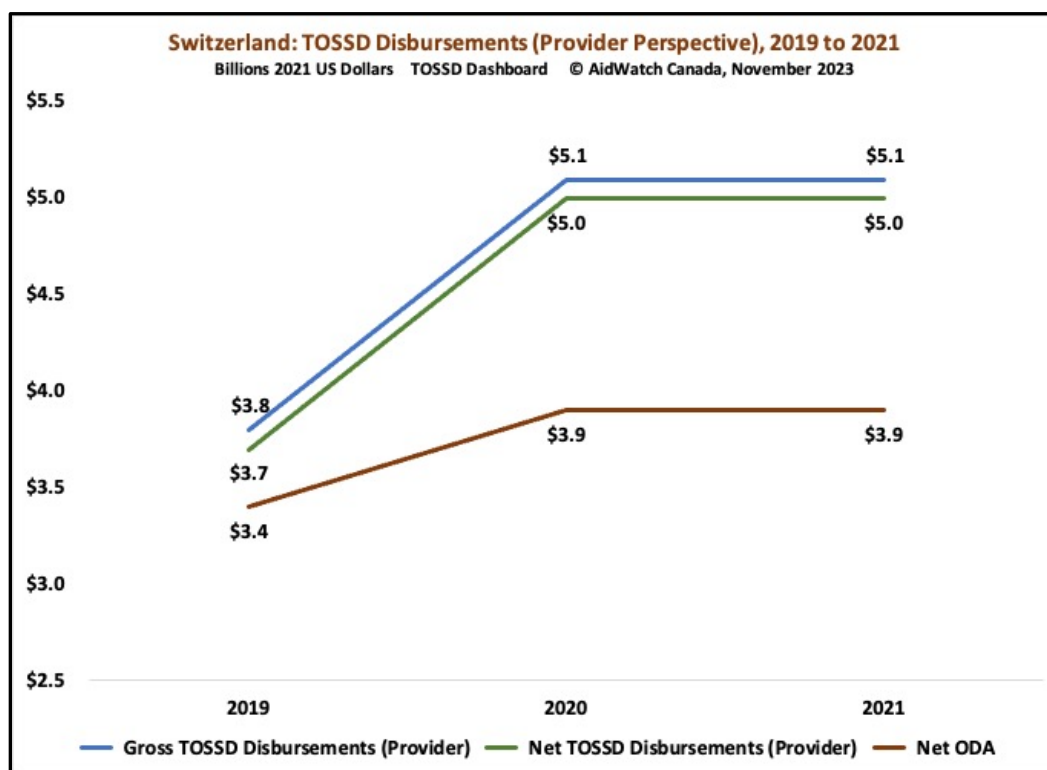
Switzerland reported no Mobilized Private Finance through its TOSSD activities.

**2. Switzerland's TOSSD Provider Perspective:** Differences between provider and recipient perspectives were large in 2020 and 2021, and accounted for by Switzerland's support across UN Organizations, International Financial Institutions (IFIs) and Other Multilateral Organizations.

The provider perspective captures all eligible TOSSD activities, but different from the recipient perspective, includes all resources allocated by the provider to multilateral organizations. (In the recipient perspective, these country provider flows into multilateral organizations are not included in TOSSD; only resource flows out of multilateral organizations to recipient countries count in the recipient perspective.)

The differences between recipient and provider perspective for Switzerland is small for 2019 (the first year for TOSSD reporting), but consistent across the two years, 2020 and 2021. Unlike the recipient perspective, there are small amounts of Reflows in the provider perspective arising from loans in the latter perspective. In 2021, Switzerland reported \$5.0 billion in Net Disbursements (provider perspective), compared to \$3.8 billion (recipient perspective), which is a difference of \$1.2 billion or more than a 32% in that year. (**Chart 2, Annex, Table 1.2**)

**Chart 2: Disbursements, Recipient and Provider Perspective**



In 2020 and 2021, Switzerland's Gross Disbursements to the UN Organizations, IFIs, and Other Multilateral Organizations accounted for 92% of the difference between the recipient and provider perspectives. Finance channeled through Private Sector Organizations accounted for another 6% of this difference.

Switzerland's TOSSD provider perspective Net Disbursements in 2021 were \$5.0 billion, which is 28% more than the comparable \$3.9 billion that it reported as Gross ODA in that year. (**Chart 2**) Again, it seems that In-Donor Refugee Costs included in TOSSD, but not in ODA, account for most of this difference with ODA.

**3. Switzerland has reported significant support for International Public Goods in TOSSD: More than 58% of Switzerland's total TOSSD were for International Public Goods in Pillar Two, with 45% these flows directed to In-Donor Refugee Costs.**

In 2021, 58% of Switzerland's TOSSD Gross/Net Disbursements were directed to International Public Goods (IPGs) in Pillar Two. Only 42% of Switzerland's total TOSSD disbursements were allocated to cross border activities for recipient countries in Pillar One. (**Annex, Table 2.1 and 2.2**)

**Components of Pillar Two Activities:** More than 45% of Switzerland's TOSSD activities relating to International Public Goods were directed to In-Donor Refugee Costs. Donor Administration Costs accounted for 6% and activities associated with development cooperation by the Federal Ministry of Foreign Affairs accounted for 5%. The share of the top 15 activities identified for Pillar Two made up 71% of all Pillar Two activities. (**Annex, Table 2.3**)

**Table Two: TOSSD In-Donor Refugee Costs Components, 2021**

<b>2021</b>	<b>Amount (Millions of US\$)</b>	<b>Share of In-Donor Refugee Costs</b>	<b>ODA In-Donor Refugee Costs (Millions of US\$)</b>
Administration	\$135	11%	
Food and Shelter	\$49	4%	
Health	\$32	3%	
Other Temporary Sustenance	\$42	3%	
Training	\$2	0.2%	
Transport	\$3	0.3%	
Unallocated	\$933	78%	
<b>In-Donor Refugee Costs Total</b>	<b>\$1,196</b>		<b>\$368</b>

**Table Two** disaggregates Switzerland's TOSSD In-Donor Refugee Costs for 2021. Unfortunately, ODA In-Donor Refugee Costs are not disaggregated in the DAC Creditor Reporting System available online.<sup>15</sup> The inclusion of these Costs in ODA is limited to one year. For TOSSD, providers can report in-donor support for refugees "for the first 12 months of stay, and also beyond that period, to the extent that the individual is not recognised by the competent authorities of the country in which he/she has sought asylum as having

<sup>15</sup> Switzerland's approach to inclusion of in-donor refugee costs in its ODA can be found in <https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/oda-in-donor-refugee-costs-switzerland.pdf>.

the rights and obligations which are attached to the possession of residency or nationality of that country.”  
[Reporting Instructions, Annex E, page 41, Emphasis in Original]

- 4. Share of disbursements reported uniquely to TOSSD:** Activities reported uniquely to TOSSD and unavailable in the DAC Creditor Reporting System were 28% of Switzerland’s Net Disbursements, with the almost all of these activities reported under Pillar Two. In-Donor Refugee Costs reported uniquely to TOSSD were 79% of all uniquely reported activities.

Twenty-eight percent (28%) of Gross/Net Disbursements reported by Switzerland to TOSSD in 2021 were unique to TOSSD, beyond what Switzerland already reports to the DAC Creditor Reporting System (CRS). All but 6% of these unique activities were reported under Pillar Two. About 45% of activities reported under Pillar Two were unique to TOSSD. (Annex, Table 3.1)

As noted above, In-Donor Refugee Costs play a significant role in activities reported under Pillar Two. These Costs make up 79% of activities that Switzerland reported uniquely to TOSSD in 2021. Another 5% is for Participation in Peacekeeping Operations and 11% is for sectors Unallocated.

- 5. The Swiss Government was a significant channel for delivering TOSSD:** Given the high levels of in-donor expenditures in Pillar Two, “donor governments” is a significant channel for the delivery of TOSSD.

While Net Disbursements channeled through Donor Governments were 42% of these disbursement, other channels were well represented with Civil Society Organizations at 28%, Multilateral Organizations at 22%, and the Private Sector at 4%. (Annex, Table 4.1 and Table 4.2) When considering the provider perspective, the share of Multilateral Organizations increases to 40%, with Donor Governments at 30%, Civil Society Organizations at 21% and the Private Sector at 4%.

- 6. Loans play no role in Switzerland’s TOSSD flows.** Loans have had an episodic presence in Switzerland’s TOSSD Gross Disbursements.

In 2020, Switzerland reported \$247 million in non-concessional loans or 5% of total Gross Disbursements. Otherwise, loans make up less than 1% of its TOSSD disbursements. (Annex, Tables 5.1 and 5.3)

Direct donor spending was 39% and 38% respectively in 2020 and 2021 (e.g. in-donor refugee costs and donor administration). Most of Switzerland’s TOSSD took the modality of grants.

- 7. Switzerland’s cross-border TOSSD disbursements are strongly represented in Least Developed and Low Income Countries.** Switzerland provided 43% of its TOSSD disbursements in Pillar One (cross-border flows) to Least Developed and Low-Income Countries in 2021.

Seven of the top ten recipients (and three of the top five) for Switzerland’s TOSSD Gross Disbursements (recipient perspective) were Least Developed Countries (Burkina Faso, Nepal, Mali, Myanmar, Afghanistan,

Bangladesh and the DRC) in 2021. Kosovo, an Upper Middle-Income Country, received the largest amount of Gross Disbursements. But there were only 3 other UMICs among the top 20. (**Annex, Table 7.1, 7.2 and 7.3**) The top 20 were 48% of Gross Disbursements for Pillar One. Disbursements were relatively apportioned among other countries.

Upper Middle-Income Countries received 30% of Gross Disbursements (Pillar One) in 2021, and Lower Middle-Income Countries, 27% of these flows (net of regional and unallocated).

Sub-Saharan Africa received 29% of Gross Disbursements (Pillar One), while North Africa received 4% and Africa region, 2%. At 25%, Asia is also a large recipient of Switzerland's cross-border TOSSD flows.

Globally allocated flows were less than a quarter of total TOSSD Gross Disbursements (24%), while regional flows were only 4%.

**8. Refugees in Donor Countries and Government and Civil Society dominate Switzerland's sector allocated TOSSD disbursements.** Not surprisingly, disbursements for Refugees in Donor Countries were the highest priority for Switzerland's TOSSD disbursements (30% of Gross Disbursement on average, 2019 to 2021) followed by Government and Civil Society at 15%.

Humanitarian Assistance accounts for another 12% of Gross Disbursements, Donor Administration for 8%, and Health for 8%. Together these five sectors make up 73% of these disbursements.

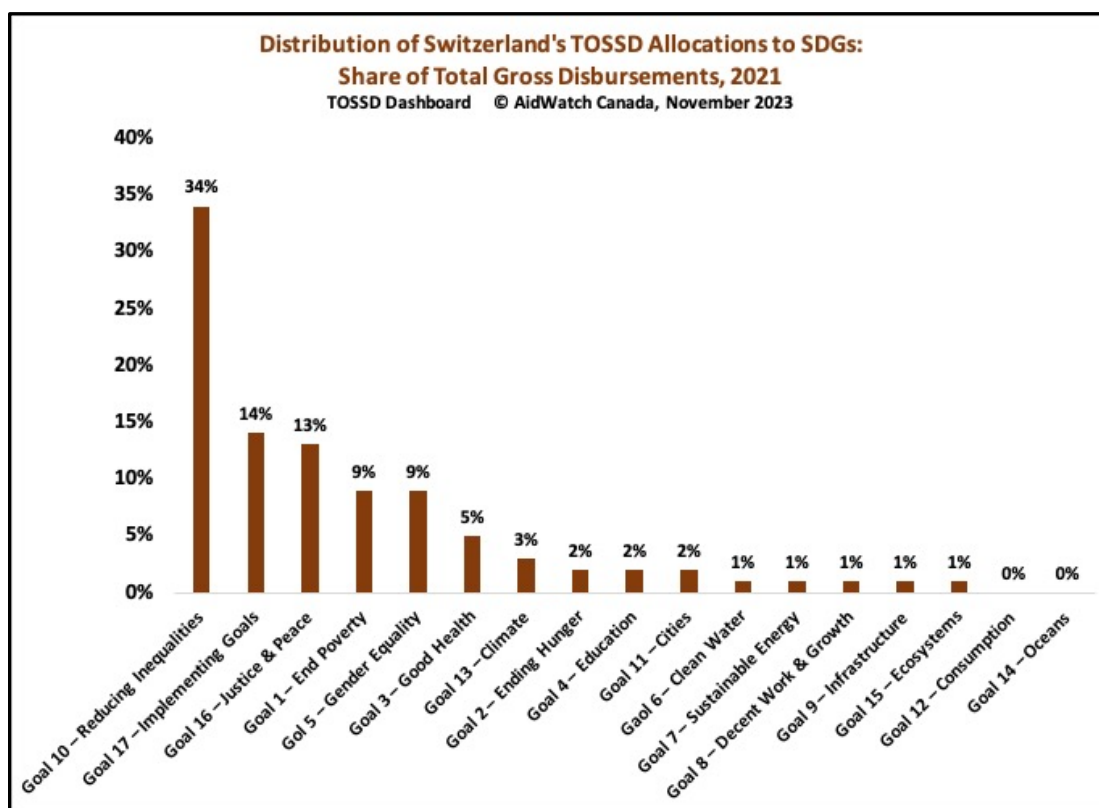
Within Government and Civil Society, the following purposes have the greatest attention:

Decentralisation and support to subnational government	16%
Civilian peace-building, conflict prevention and resolution	13%
Participation in international peacekeeping operations	11%
Democratic participation and civil society	9%
Facilitation of orderly, safe, regular and responsible migration & mobility	9%
Public finance management (PFM)	8%
Human rights	8%
Public sector policy and administrative management	6%
Legal and judicial development	3%
Domestic revenue mobilisation	3%
Ending violence against women and girls	3%
Meteorological services	2%
Women's rights organisations and movements	2%

**9. Switzerland has a very substantial focus on SDGs important for Leaving No One Behind (LNOB).** Switzerland provided only 78% of its TOSSD Gross Disbursements in support of the nine SDGs closely related to Agenda 2030's priority for Leaving No One Behind (LNOB). However, almost 45% of these disbursements were directed to refugees in donor countries in Goal 10 (Reducing Inequalities).

SDGs were clearly identified in Switzerland's TOSSD reporting. In 2021, Switzerland allocated all of its TOSSD activities against one or more SDG. 67% of Gross Disbursements were allocated to only one SDG. However, Switzerland tended to identify many of its TOSSD activities with several SDGs -- with 2 SDGs identified making up 5% of disbursements, 3 SDGs in 8% of disbursements, and 4 in 12% of disbursements. Activities with five or more SDG (up to ten) made up 7% of Gross Disbursements.<sup>16</sup> (**Annex, Tables 8.1 and 8.2**)

**Chart 3: Allocations to SDGs (Annex, Table 8.3)**



The top five SDGs with the highest level of support were

Goal 10 – Reducing Inequalities: 34% of Gross Disbursements

Goal 17 – Implementing Goals: 14% of Gross Disbursements

Goal 16 – Justice and Peace: 13% of Gross Disbursements

Goal 1 – Ending Poverty: 9% of Gross Disbursements

Goal 5 – Gender Equality: 9% of Gross Disbursements (**Chart 3**)

These Goals represented 79% of Switzerland's total allocations to SDGs through TOSSD.

<sup>16</sup> Where multiple SDGs have been identified, disbursements for these activities were allocated equally among these SDGs.

Chart 4: Leave No One Behind Goals in Total SDG Gross Disbursements (See Annex, Table 8.6)

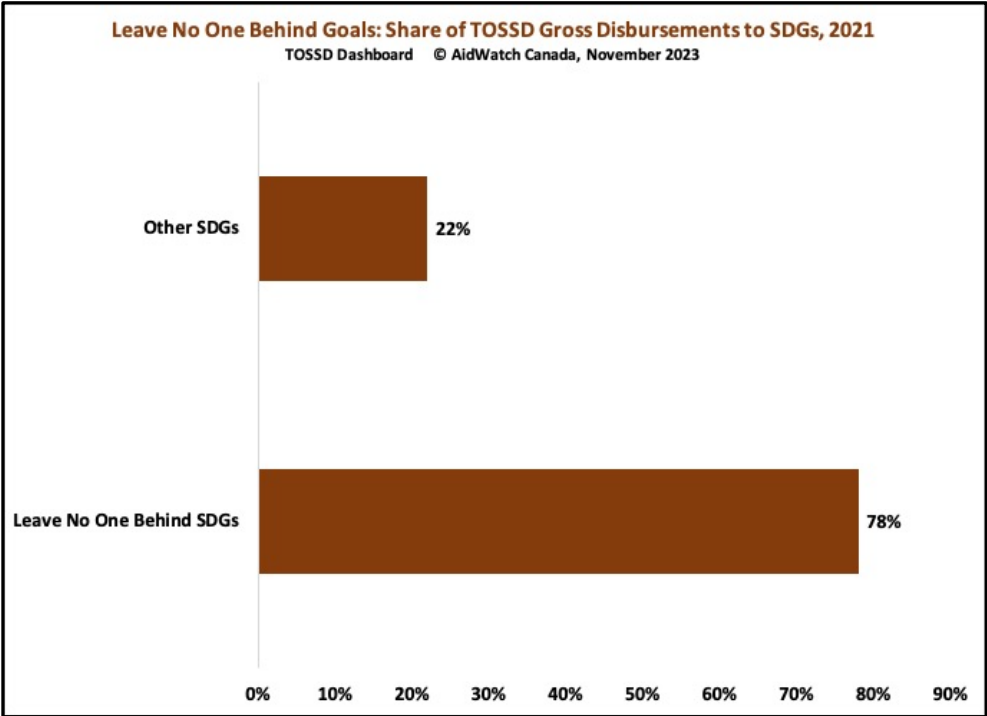
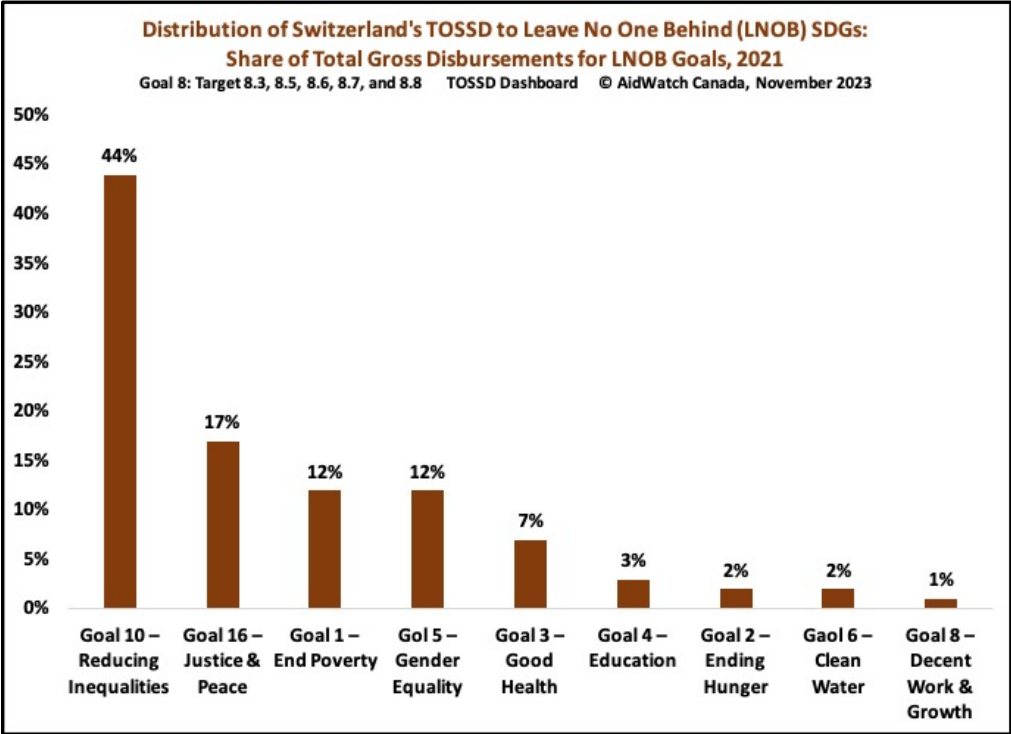


Chart 5: Allocations to Leave No One Behind Goals (See Annex, Table 8.6)  
(Share of total Gross Disbursement for LNOB Goals)





Switzerland has a very high priority for Agenda 2030's focus on Leaving No One Behind. Four of the top five Goals are among those with a focus on leaving no one behind (LNOB). The nine Goals highly relevant to LNOB make up 78% of Switzerland's TOSSD Gross Disbursements in 2021.<sup>17</sup> (**Chart 4, Chart 5, and Annex, Table 8.4**)

- Goal 10 (Reducing Inequalities) includes \$1,199 million for refugees in donor countries for 2021. The balance for Goal 10 is \$79 million or 3% of total LNOB Goals, rather than 44%. (See also sector allocation of LNOB Goals, **Annex, Table 8.7**)

Forty percent (40%) of Gross Disbursements for LNOB Goals were allocated to Least Developed Countries, with 29% allocated to Upper Middle-Income Countries and 22% to Lower Middle-Income Countries. But only 38% of these disbursements were directed to Africa, with 34% to Asia, 17% to Europe and 11% to countries in the Americas.

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<sup>17</sup> These include Goals One to Six, Goal Eight targets 8.3, 8.5, 8.6, 8.7 and 8.8, Goal Ten and Goal Sixteen. Seen Annex Table 8.6

## Annex

### Data Tables: Switzerland

#### 1. Total TOSSD Reported Activities

Note: Provider Perspective is highlighted in blue tables. Otherwise, Recipient Perspective

##### 1.1 TOSSD Recipient Perspective

Billions of 2021 US Dollars

	2019	2020	2021
<b>Commitments</b>	\$2.5	\$3.0	\$2.9
<b>Gross Disbursements</b>	\$2.6	\$3.9	\$3.8
<b>Reflows</b>	\$0.06	--	--
<b>Net Disbursements</b>	\$2.6	\$3.9	\$3.8

##### 1.2 TOSSD Provider Perspective

Billions of 2021 US Dollars

TOSSD (Provider Perspective)	2019	2020	2021	ODA* 2021
<b>Commitments</b>	\$3.3	\$3.8	\$3.6	\$3.6
<b>Gross Disbursements</b>	\$3.8	\$5.1	\$5.1	\$3.9
<b>Reflows</b>	\$0.2	\$0.1	\$0.1	--
<b>Net Disbursements</b>	\$3.7	\$5.0	\$5.0	\$3.9

\* Cash basis

##### 1.3 Mobilized Private Finance

Billions of 2021 US dollars

	2019	2020	2021
<b>Recipient Perspective</b>	--	--	--
<b>Provider Perspective</b>	--	--	--
<b>TOSSD Blended Finance Gross Disbursements (Recipient Perspective, Official Flows)</b>	--	--	--
<b>TOSSD Blended Finance Gross Disbursements (Provider Perspective, Official Flows)</b>	--	--	--

## 2. Pillar Allocation

### 2.1 Pillar One Activities

#### Recipient Perspective

Billions of 2021 US Dollars (Share of Total TOSSD)

TOSSD (Recipient Perspective)	2019	2020	2021
Commitments	\$1.1 (44%)	\$1.3 (43%)	\$1.6 (55%)
Gross / Net Disbursements	\$1.2 (46%)	\$1.4 (36%)	\$1.6 (42%)

#### Provider Perspective

Billions of 2021 US Dollars (Share of Total TOSSD)

TOSSD (Provider Perspective)	2019	2020	2021
Commitments	\$1.5 (45%)	\$1.6 (42%)	\$2.0 (56%)
Gross Disbursements	\$1.5 (39%)	\$1.7 (33%)	\$1.9 (37%)
Reflows	\$0.1	\$0.1	\$0.1
Net Disbursements	\$1.4 (39%)	\$1.6 (33%)	\$1.8 (37%)

### 2.2 Pillar Two Activities

#### Recipient Perspective

Billions of 2021 US Dollars (Share of Total TOSSD)

TOSSD (Recipient Perspective)	2019	2020	2021
Commitments	\$1.3 (56%)	\$1.7 (57%)	\$1.3 (45%)
Gross / Net Disbursements	\$1.4 (54%)	\$2.6 (64%)	\$2.2 (58%)

#### Provider Perspective

Billions of 2021 US Dollars (Share of Total TOSSD)

TOSSD (Provider Perspective)	2019	2020	2021
Commitments	\$1.9 (55%)	\$2.2 (58%)	\$1.6 (44%)
Gross Disbursements	\$2.3 (61%)	\$3.4 (67%)	\$3.2 (63%)
Reflows	\$0.1	--	\$0.1
Net Disbursements	\$2.2 (61%)	\$3.4 (67%)	\$3.1 (63%)

## 2.2 Summary of Breakdown by Pillar

### Gross Disbursements / Net Disbursements

Billions of 2021 US Dollars (Share of Total TOSSD)

Gross Disbursements	Recipient Perspective Pillar One	Recipient Perspective Pillar Two	Provider Perspective Pillar One	Provider Perspective Pillar Two
2019	\$1.2(46%)	\$1.4 (54%)	\$1.5 (39%)	\$2.3 (61%)
2020	\$1.4 (36%)	\$2.6 (64%)	\$1.7 (33%)	\$3.4 (67%)
2021	\$1.6 (42%)	\$2.2 (58%)	\$1.9 (37%)	\$3.2 (63%)

### 2.3 Top 15 Activities Reported for Pillar Two, Gross Disbursements, Cumulative 2019 to 2021

Millions of 2021 US Dollars

Activity	Amount (Share)
In-Donor Refugee Support	\$2,809 (45%)
Administrative Costs	\$874 (6%)
FDFA external network	\$280 (5%)
COVID-19: ICRC interest-free loan 2020-2027	\$221 (4%)
CICR Contribution	\$176 (3%)
GAVI	\$159 (3%)
EUMETSAT Membership	\$62 (1%)
The Global Fund COVID-19 Response Mechanism.	\$55 (1%)
DCAF Geneva Center Security Sector Governance	\$38 (1%)
UNDPKO-UNMISS, statutory contribution/Non-ODA share	\$38 (1%)
UNDPKO-MINUSMA, statutory contribution/Non-ODA share	\$38 (1%)
CGIAR Food Security	\$36 (1%)
UNDPKO-MONUSCO, statutory contribution/Non-ODA share	\$36 (1%)
UN-Women, core contribution	\$35 (1%)
GCSP, contribution générale	\$34 (1%)
<b>Share of Top 15 Activities in Pillar Two</b>	<b>71%</b>

### 3. Reporting New Activities to TOSSD, 2021 Only

#### 3.1 Activities Reported via DAC Creditor Reporting System (CRS) / Activities Reported New to TOSSD Metric

##### Recipient Perspective

Millions of 2021 US Dollars (Share of Pillar & Total)

TOSSD 2021 Activities	Pillar One CRS Derived	Pillar One TOSSD- Only		Pillar Two CRS Derived	Pillar Two TOSSD - Only		Total TOSSD CRS Derived	Total TOSSD TOSSD- Only
Gross / Net Disbursements	\$1,492 (96%)	\$60 (4%)		\$1,229 (58%)	\$988 (42%)		\$2,722 (72%)	\$1,048 (28%)

#### 3.2 Activities Reported via DAC Creditor Reporting System (CRS) / Activities Reported New to TOSSD Metric

##### Provider Perspective

Millions of 2021 US Dollars (Share of Pillar & Total)

TOSSD 2021 Activities	Pillar One CRS Derived	Pillar One TOSSD- Only		Pillar Two CRS Derived	Pillar Two TOSSD - Only		Total TOSSD CRS Derived	Total TOSSD TOSSD- Only
Gross / Net Disbursements	\$1,851 (97%)	\$60 (3%)		\$2,149 (68%)	\$1,018 (32%)		\$3,999 (79%)	\$1,079 (21%)

#### 4. Channels of Delivery, TOSSD Provider Perspective (2021 Data)

##### 4.1 TOSSD Recipient and Provider Perspectives, Gross Disbursements

Millions of US Dollars (Share of Total)

2021 Data	Recipient Gross Disbursements	Provider Gross Disbursements
<b>Donor Governments</b>	<b>\$1,568 (42%)</b>	<b>\$1,531 (30%)</b>
<b>Recipient Governments</b>	<b>\$148 (4%)</b>	<b>\$148 (3%)</b>
<b>Multilateral Organizations</b>	<b>\$828 (22%)</b>	<b>\$2,029 (40%)</b>
United Nations	\$257	\$583
World Bank	\$127	\$477
Regional Development Banks	\$15	\$183
IMF	\$18	\$18
European Institutions	\$5	\$6
Other Multilaterals	\$424	\$762
<b>Civil Society Organizations</b>	<b>\$1,038 (28%)</b>	<b>\$1,041 (21%)</b>
Developed Country CSOs	\$583	\$583
INGOs	\$232	\$236
Developing Country CSOs	\$138	\$138
Universities	\$84	\$84
<b>Private Sector Orgs</b>	<b>\$142 (4%)</b>	<b>\$217 (4%)</b>
<b>Other Channels</b>	<b>--</b>	<b>--</b>
<b>Total</b>	<b>\$3,770</b>	<b>\$5,078</b>

##### 4.2 TOSSD Provider Perspective and ODA, Gross Disbursements

Millions of US Dollars (Share of Total)

2021 Data	Provider TOSSD Gross Disbursements	Gross ODA Disbursements
<b>Donor Governments</b>	<b>\$1,531 (30%)</b>	<b>\$809 (20%)</b>
<b>Recipient Governments</b>	<b>\$148 (3%)</b>	<b>\$142 (4%)</b>
<b>Multilateral Organizations</b>	<b>\$2,029 (40%)</b>	<b>\$1,873 (47%)</b>
United Nations	\$583	\$293
World Bank	\$477	\$350
Regional Development Banks	\$183	\$156
IMF	\$18	
European Institutions	\$6	
Other Multilaterals	\$762	\$1,074
<b>Civil Society Organizations</b>	<b>\$1,041 (21%)</b>	<b>\$1,031 (26%)</b>
Developed Country CSOs	\$583	\$580
INGOs	\$236	\$235
Developing Country CSOs	\$138	\$138
Universities	\$84	\$78
<b>Private Sector Orgs</b>	<b>\$217 (4%)</b>	<b>\$138 (3%)</b>
<b>Total</b>	<b>\$5,078</b>	<b>\$3,957</b>

## 5. Modalities for Delivering TOSSD, Gross Disbursements

### 5.1 Recipient Perspective (Total TOSSD), Gross Disbursements

Millions of 2021 US Dollars (Share of Total)

	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Direct Donor Spending	Capital Subscriptions	Other
<b>2019</b>	\$2,060 (78%)	--	--	\$583 (22%)	--	--
<b>2020</b>	\$2,160 (55%)	--	\$223 (6%)	\$1,544 (39%)	--	\$1 (0%)
<b>2021</b>	\$2,316 (61%)	\$1 (0%)	--	\$1,442 (38%)		\$11 (0%)

### 5.2 Provider Perspective (Total TOSSD), Gross Disbursements

Millions of 2021 US Dollars (Share of TOSSD Total)

	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Direct Donor Spending	Capital Subscriptions	Other
<b>2019</b>	\$2,761 (72%)		\$40 (1%)	\$583 (15%)	\$401 (10%)	\$59 (2%)
<b>2020</b>	\$2,847 (56%)		\$247 (5%)	\$1,544 (30%)	\$397 (8%)	\$48 (1%)
<b>2021</b>	\$3,045 (60%)	1 (0%)	\$20 (0%)	\$1,442 (28%)	\$506 (10%)	\$65 (1%)

## 6. Top 10 Sector Allocations, Share of Sector Allocated Gross Disbursements, 2019 to 2021

Share of Sector Allocated

Recipient Perspective		Provider Perspective	
Sector	Share	Sector	Share
Refugees in Donor Country	30%	Refugees in Donor Country	26%
Government & Civil Society	15%	Government & Civil Society	16%
Humanitarian Aid	12%	Humanitarian Aid	13%
Donor Administration Costs	8%	Health	8%
Health	8%	Donor Administration Costs	7%
Other Multisector	5%	Other Multisector	5%
Agriculture, Forestry & Fisheries	4%	Education	4%
Education	4%	Agriculture, Forestry & Fisheries	4%
Water and Sanitation	3%	Water and Sanitation	3%
Other Social Infrastructure	2%	Industry, Mining, Construction	3%
All Other Sectors	9%	All Other Sectors	11%
<b>Top 10 Share of Total Sector Allocated</b>	<b>91%</b>	<b>Top 10 share of Sector Allocated</b>	<b>89%</b>
<b>Unallocated by Sector</b>	<b>9%</b>	<b>Unallocated by Sector</b>	<b>24%</b>

## 7. Recipient Country Allocations

### 7.1 Top 20 Recipient Countries, Pillar One Only, 2021 Gross Disbursements

Recipient Perspective, Millions of US Dollars, 2021 (Country Income Status)

	Country (Pillar One)	Amount		Country (Pillar One)	Amount
1	Kosovo (UMIC)	\$61.0	11	Colombia (UMIC)	\$29.4
2	Burkina Faso (LDC)	\$44.6	12	Albania (UMIC)	\$29.3
3	Ukraine (LMIC)	\$42.6	13	Tanzania (LDC)	\$29.0
4	Nepal (LDC)	\$40.6	14	Bosnia & Herzegovina (UMIC)	\$27.9
5	Mali (LDC)	\$36.9	15	Haiti (LDC)	\$27.9
6	Myanmar (LDC)	\$36.7	16	Niger (LDC)	\$26.2
7	Afghanistan (LDC)	\$33.6	17	West Bank & Gaza (LMIC)	\$25.7
8	Bangladesh (LDC)	\$33.2	18	Mozambique (LDC)	\$24.7
9	DRC (LDC)	\$31.1	19	Benin (LDC)	\$24.2
10	Syria (LMIC)	\$30.5	20	Kyrgyzstan (LMIC)	\$23.2
Top 20 Countries Share of Total Pillar One			42%		
Top 20 Countries Share of Total Pillar One (Less Regional & Unallocated)			48%		
Pillar One Regional (Share of Total Pillar One)			9%		
Pillar One Global / Geography Not Allocated (Share of Total)			9%		
Pillar Two Regional (Share of Total Pillar Two)			0.2%		
Pillar Two Global (Share of Total Pillar Two)			41%		
Pillar Two Unallocated (Share of Total Pillar Two)			54%		
Pillar Two Country Allocated (Share of Pillar Two)			5%		

### 7.2 TOSSD Allocation to Country Income Groups, 2021, Gross Disbursements

(Share of Country Allocated TOSSD, Pillar One, i.e. Less Regional and Unallocated)

Recipient Perspective (Pillar One)		
LDC/LICs	LMICs	UMICs
43%	27%	30%

### 7.3 TOSSD Allocation to Geographic Regions, 2021, Pillar One, Gross Disbursements

(Share of Regional/Country Allocated TOSSD)

Millions US\$, Recipient and Provider Perspective (Share of Regional/Country Allocated TOSSD)

Region	Share	Region	Share	Region	Share	Region	Share
Americas	\$184 (13%)	Americas	\$233 (13%)	Africa	\$23 (2%)	Africa	\$43 (2%)
Asia	\$350 (25%)	Asia	\$485 (26%)	North Africa	\$51 (3%)	North Africa	\$77 (4%)
Europe		Europe	\$256 (14%)	Sub-Saharan Africa	\$456 (29%)	Sub-Saharan Africa	\$600 (32%)
Middle East	\$117 (8%)	Middle East	\$163 (9%)	Oceania	-- (0%)	Oceania	-- (0%)



## 7.4 Total TOSSD Country Allocated in Recipient and Provider Perspectives

Share of Total TOSSD

	Recipient Perspective	Provider Perspective
Country Allocated	37%	33%
Regional Allocated	4%	45%
Global Allocated	24%	18%
Unallocated	35%	4%

## 8. TOSSD Allocations to SDGs, 2021, Recipient Perspective, Gross Disbursements

### 8.1 Total TOSSD Allocation to SDGs, 2021

Billions of US Dollars (Share of Total TOSSD)

	Pillar One	Pillar Two	Total
<b>Commitments</b>	\$1.6	\$1.3	\$2.9
<b>Gross Disbursements</b>	\$1.6	\$2.2	\$3.8
<b>Net Disbursements</b>	\$1.6	\$2.2	\$3.8
<b>Net Disbursements, Total TOSSD</b>	\$1.6	\$2.2	\$3.8

### 8.2 Number of Reported SDGs per Activity, 2021

Share of Gross Disbursements with Reported Number of SDGs

	Share			Share
<b>1 SDG Reported</b>	67.0%		<b>6 SDGs Reported</b>	2.4%
<b>2 SDGs Reported</b>	4.9%		<b>7 SDGs Reported</b>	1.2%
<b>3 SDGs Reported</b>	7.8%		<b>8 SDGs Reported</b>	0.4%
<b>4 SDGs Reported</b>	11.7%		<b>9 SDGs Reported</b>	0.1%
<b>5 SDGs Reported</b>	4.5%		<b>10 SDGs Reported</b>	0.0%

### 8.3 Allocation of TOSSD Gross Disbursements by SDGs, 2021

Millions of US Dollars (Share of Total SDG Allocated)

All SDGs		Share: All SDGs less Goal 17	
Goal 1 – End Poverty	\$341 (9%)	Goal 1 – End Poverty	11%
Goal 2 – Ending Hunger	\$64 (2%)	Goal 2 - Ending Hunger	2%
Goal 3 – Good Health	\$204 (5%)	Goal 3 - Good Health	7%
Goal 4 – Education	\$84 (2%)	Goal 4 – Education	3%
Goal 5 – Gender Equality	\$338 (9%)	Goal 5 – Gender Equality	11%
Goal 6 – Clean Water	\$50 (1%)	Goal 6 – Clean Water	2%
Goal 7 – Sustainable Energy	\$20 (1%)	Goal 7 – Sustainable Energy	1%
Goal 8 – Decent Work & Growth	\$52 (1%)	Goal 8 – Decent Work & Growth	2%
Goal 9 – Infrastructure	\$42 (1%)	Goal 9 – Infrastructure	1%
Goal 10 – Reducing Inequalities	\$1,278 (34%)	Goal 10 – Reducing Inequalities	41%
Goal 11 – Cities	\$72 (2%)	Goal 11 – Cities	2%
Goal 12 – Consumption	\$9 (0%)	Goal 12 – Consumption	0%
Goal 13 – Climate	\$112 (3%)	Goal 13 – Climate	4%
Goal 14 – Oceans	\$2 (0%)	Goal 14 – Oceans	0%
Goal 15 – Ecosystems	\$41 (1%)	Goal 15 Ecosystems	1%
Goal 16 – Justice & Peace	\$500 (13%)	Goal 16 -Justice & Peace	16%
Goal 17 – Implementing Goals	\$508 (14%)		
<b>Total SDG Allocated</b>	<b>\$3,717.3</b>	<b>Total SDG Allocated</b>	<b>\$3,209.2</b>

### 8.4 Allocated to SDGs Particularly Relevant to Agenda 2030 Principle of “Leaving no one Behind” (LNOB), Gross Disbursements, 2021

Millions of US Dollars (Share of LNOB SDGs)

LNOB SDGs	
Goal 1 – End Poverty	\$341 (12%)
Goal 2 – Ending Hunger	\$64 (2%)
Goal 3 – Good Health	\$204 (7%)
Goal 4 – Education	\$84 (3%)
Goal 5 – Gender Equality	\$338 (12%)
Goal 6 – Clean Water	\$50 (2%)
Goal 8 – Decent Work & Growth*	\$33 (1%)
Goal 10 – Reducing Inequalities	\$1,278 (44%)
Goal 16 – Justice & Peace	\$500 (17%)
<b>LNOB Goals Total</b>	<b>\$2,893.2</b>
<b>Total SDG Allocated</b>	<b>\$3,717.3</b>
<b>LNOB Goals Share of Total</b>	<b>78%</b>

\* Target 8.3, 8.5, 8.6, 8.7, and 8.8

## 8.5 Source of TOSSD Data for SDGs, by Source for TOSSD Data, Gross Disbursements, 2021

Millions of US Dollars

	Derived from CRS	New to TOSSD	Share of New	New in Goal Total
Goal 1 – End Poverty	\$341	--	0%	0%
Goal 2 – Ending Hunger	\$64	\$1	0%	2%
Goal 3 – Good Health	\$202	\$1	0%	0%
Goal 4 – Education	\$84	--	0%	0%
Goal 5 – Gender Equality	\$335	\$3	0%	1%
Goal 6 – Clean Water	\$50	\$1	0%	2%
Goal 7 – Sustainable Energy	\$20	--	0%	0%
Goal 8 – Decent Work & Growth	\$51	\$1	0%	2%
Goal 9 – Infrastructure	\$41	\$1	0%	2%
Goal 10 – Reducing Inequalities	\$445	\$833	84%	65%
Goal 11 – Cities	\$67	\$4	0%	6%
Goal 12 – Consumption	\$7	\$2	0%	22%
Goal 13 – Climate	\$104	\$8	1%	7%
Goal 14 – Oceans	\$1	\$1	0%	50%
Goal 15 – Ecosystems	\$41	\$1	0%	2%
Goal 16 – Justice & Peace	\$437	\$63	6%	13%
Goal 17 – Implementing Goals	\$435	\$63	6%	12%
<b>All SDGs</b>	<b>\$2,725</b>	<b>\$993</b>		<b>36%</b>

## 8.6 Share of Grants and Loans in TOSSD SDG Gross Disbursements, 2021

Millions of US Dollars (Share of Total)

	Grants	Concessional Loans (1)	Non-Concessional Loans (0)	Other
<b>All SDGs</b>	\$2,316 (61%)	--	--	\$1,453 (39%)
<b>LNOB SDGs</b>	\$1,694 (59%)	--	--	\$1,199 (41%)

## 8.7 Main Sectors in LNOB TOSSD SDG Allocations, Gross Disbursements, 2021

Share of Sector Allocated LNOB SDG Disbursements

Sector	Share of LNOB Total
Refugees in Donor Countries	41%
Government and Civil Society	15%
Health	14%
Humanitarian Aid	10%
Education	4%
Other Multisector	3%
Agriculture, Forestry & Fisheries	3%
Water and Sanitation	2%
Other Social Infrastructure	2%
Industry, Mining and Construction	1%
<b>Top 10 Sectors</b>	<b>96%</b>

## 8.8 SDG TOSSD Allocation to Country Income Groups, Pillar One, 2021, Gross Disbursements, 2021

Millions of US Dollars (Share of Country Allocated – Less unallocated and global)

	<b>LDC/LICs</b>	<b>LMICs</b>	<b>UMICs</b>	<b>Regional</b>	<b>Unallocated*</b>
<b>All SDGs</b>	\$596 (37%)	\$404 (27%)	\$367 (24%)	\$154 (10%)	\$2,196 (59%)
<b>LNOB SDGs</b>	\$451 (40%)	\$237 (21%)	\$322 (29%)	\$108 (10%)	\$1,775 (61%)

\* Share of total

## 8.9 SDG TOSSD Allocation to Geographic Regions, Pillar One, 2021, Gross Disbursements, 2021

Millions of US Dollars (Share of Region Allocated)

	<b>Africa</b>	<b>America</b>	<b>Asia</b>	<b>Europe</b>	<b>Oceania</b>	<b>Unallocated*</b>
<b>All SDGs</b>	\$577 (38%)	\$201 (13%)	\$502 (33%)	\$240 (16%)	\$0.5 (0%)	\$2,196 (59%)
<b>LNOB SDGs</b>	\$427 (38%)	\$125 (11%)	\$379 (34%)	\$188 (17%)	\$0.5 (0%)	\$1,775 (61%)

\* Share of total

## TOSSD Profile: France

### Highlights

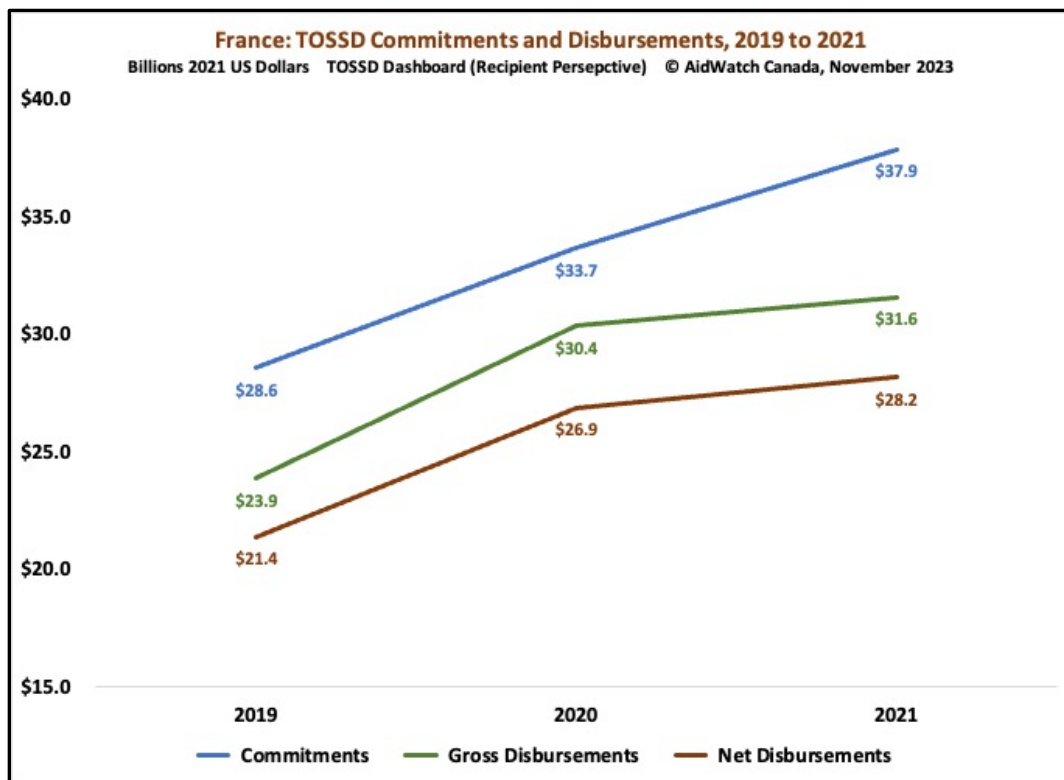
- 1. France is a top reporter of flows to TOSSD.** France is a major reporter of TOSSD with total Net Disbursements at \$28.2 billion in 2021, ranking 2<sup>nd</sup> among the 25 DAC donors reporting to TOSSD (recipient perspective).
- 2. France's provider perspective TOSSD flows grew in each of the three years.** In 2021 France's TOSSD flows under the provider perspective were 20% larger than the recipient perspective. Nearly half of these additional flows were accounted for by flow to EU Institutions, with others to UN organizations and Multilateral Development Banks. France's Net TOSSD Disbursements (provider perspective) were more than double its reported Net ODA for 2021. In-donor expenditures on energy mitigation efforts accounted for 57% of this difference.
- 3. France has reported significant in-donor flows for International Public Goods in Pillar Two.** Close to 70% of France's total TOSSD were for International Public Goods in Pillar Two, with the majority of these flows (60%) derived from France's climate mitigation efforts in France.
- 4. France reported a large proportion of disbursements uniquely to TOSSD.** More than half of activities reported by France to TOSSD were unique and unavailable in the DAC Creditor Reporting System, with the majority of these reported under Pillar Two.
- 5. The French Government is the main channel for delivering TOSSD.** Given the high levels of climate mitigation and in-donor expenditures in Pillar Two, "donor governments" is the major channel (76%) for the delivery of TOSSD Gross Disbursements. Civil Society Organization deliver only 2% of French TOSSD.
- 6. Loans are a very significant part of France's TOSSD flows.** Loans were 24% of total Gross Disbursements in 2021, and 69% of disbursements for Pillar One, cross-border flows.
- 7. France's cross-border TOSSD disbursements are concentrated in Middle-Income Countries.** France provided only 19% of its TOSSD disbursements in Pillar One (cross-border flows) to Least Developed and Low-Income Countries in 2021. Upper Middle-Income Countries received 34% of these flows, and Lower Middle-Income Countries, 40%.
- 8. The energy sector dominates France's TOSSD disbursements.** Disbursements for the energy sector were the highest priority for France's TOSSD disbursements (45% of Gross Disbursement on average, 2019 to 2021).
- 9. France has limited focus on SDGs important for Leaving No One Behind (LNOB).** France provided only 27% of its TOSSD Gross Disbursements in support of the nine SDGs closely related to Agenda 2030's goal of leaving no one behind (LNOB). Close to half of its disbursements were directed to Goal 7, Sustainable Energy. Only 27% of Gross Disbursements for LNOB Goals were directed to Least Developed Countries.

## France TOSSD Profile

- 1. TOSSD Commitments and Disbursements:** France is a major reporter of TOSSD with total Net Disbursements in 2021 ranking 2<sup>cd</sup> among the 25 DAC donors reporting to TOSSD (recipient perspective).

France committed \$37.9 billion towards TOSSD activities in 2021 (recipient perspective), which is up by 12% from \$33.7 billion in 2020. Net disbursements in 2021 were \$28.2 billion, up slightly from \$26.9 billion in 2020. (**Chart 1**) France's reported TOSSD ranks second among its DAC provider peers. (**Table One**)

**Chart 1: France Commitments and Disbursements (Recipient Perspective)**



**Table One: TOSSD Ranking, 2021, Recipient Perspective (Excluding Aggregate)**

France Ranking	All TOSSD Providers (106)	DAC TOSSD Providers (25)*
TOSSD Commitments	2 <sup>cd</sup>	2 <sup>cd</sup>
TOSSD Gross Disbursements	3 <sup>rd</sup>	2 <sup>cd</sup>
TOSSD Net Disbursements	3 <sup>rd</sup>	2 <sup>cd</sup>

\* Excludes EU Institutions

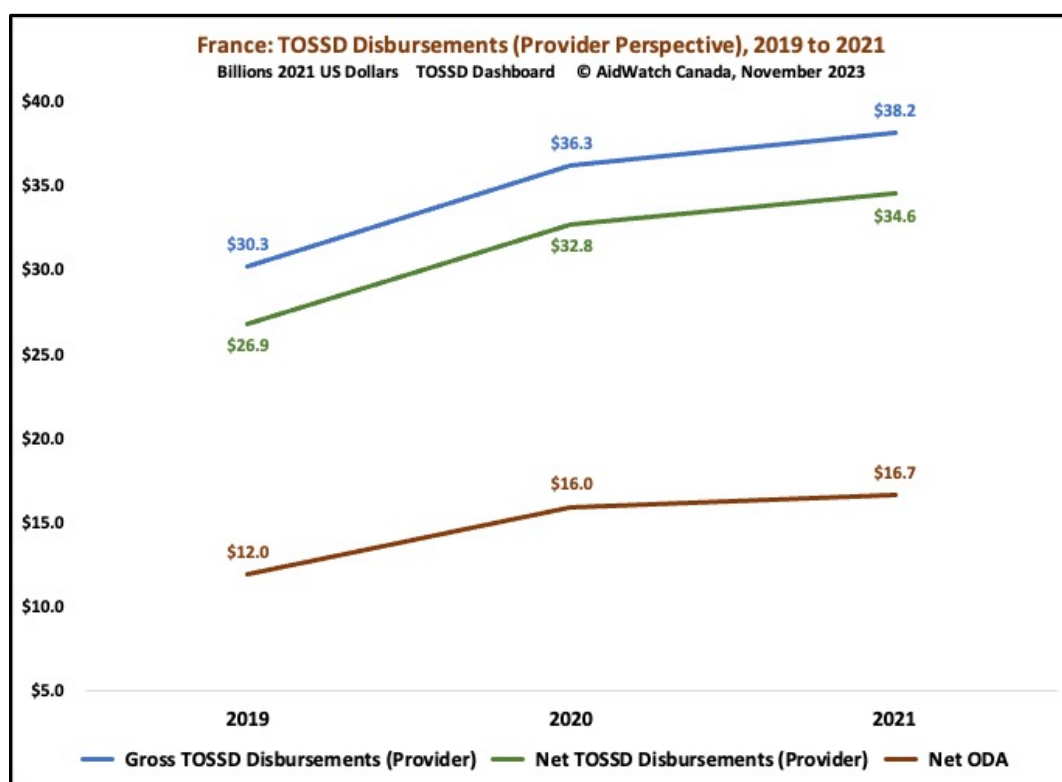
France's TOSSD reporting has been increasing over the three years, with Net Disbursements growing from \$21.4 billion in 2019 to \$28.2 billion in 2021. Commitments have been significantly higher on average (14%) than Gross Disbursements over these three years. With reflows at a three-year average of \$3.1 billion due to large levels of loans, Net Disbursements are 12% lower than Gross Disbursements. (**Chart 1**)

**2. France's TOSSD Provider Perspective:** Differences between provider and recipient perspectives were large but varied in each of the three years of data, depending on special allocations to multilateral organizations.

The provider perspective captures all eligible TOSSD activities, but different from the recipient perspective, includes all resources allocated by the provider to multilateral organizations. (In the recipient perspective, these country provider flows into multilateral organizations are not included in TOSSD; only resource flows out of multilateral organizations to recipient countries count in the recipient perspective.)

The differences between recipient and provider perspective for France is consistent across the three years (2019 to 2021). In 2021, France reported \$38.2 billion in Gross Disbursements (provider perspective), compared to \$31.6 billion (recipient perspective), which is a difference of \$6.6 billion or more than a 20% in that year. (Chart 2, Annex, Table 1.2)

**Chart 2: Disbursements, Recipient and Provider Perspective**



Over the three years, France's Gross Disbursements to EU Institutions accounted for almost half (48%) of the difference between the provider perspective and the recipient perspective. Disbursements to UN Agencies made up 12% of the difference, Other Multilaterals, 14%, the World Bank, 10%, the IMF, 7%, Regional Development Banks, 5%, and the Private Sector in Recipient Countries, 5%.

As Net Disbursements, France's TOSSD provider perspective disbursements in 2021 were \$34.6 billion, which is more than double the comparable \$16.7 billion that it reported as Net ODA in that year. (Chart 2) What is the reason for this very large difference between TOSSD and ODA for France? More than half of the difference is accounted for by the inclusion of major additional disbursements in the energy sector

mainly for climate mitigation action in France (57% of the difference) as well as additional disbursements for research, health and in-donor refugee costs (14% of the difference). These are all additional disbursements for TOSSD made for the most part in France or with EU Institutions.

**3. France has reported significant support for International Public Goods in TOSSD:** **Close to 70% of France's total TOSSD were for International Public Goods in Pillar Two, with the majority of these flows (60%) derived from France's climate mitigation efforts in France.**

In 2021, 69% of France's TOSSD Gross Disbursements were directed to International Public Goods in Pillar Two. Only 42% of France's total TOSSD disbursements were allocated to cross border activities for recipient countries in Pillar One. **(Annex, Table 2.1 and 2.2)**

**Components of Pillar Two Activities:** More than 60% of France's TOSSD activities relating to International Public Goods were directed to the energy sector, largely for efforts in support of climate mitigation in France. In-donor refugee costs accounted for 7%, general environmental protection - 6%, health -5%, and donor administrative cost – 4%. The eligibility in TOSSD of in-donor climate mitigation as an International Public Good of “substantial benefit” to partner countries has been challenged by CSOs.

**4. Share of disbursements reported uniquely to TOSSD:** **More than half of activities reported by France to TOSSD were unique and unavailable in the DAC Creditor Reporting System, with the majority of these reported under Pillar Two.**

Overall, 56% of Gross Disbursements reported by France to TOSSD in 2021 were unique to TOSSD, beyond what France reported to the DAC Creditor Reporting System (CRS). This share rises to 63% for Net Disbursements. All of these unique activities were reported under Pillar Two. Slightly more than 80% of activities reported under Pillar Two were unique to TOSSD. **(Annex, Table 3.1)**

As noted above, the majority of these activities under Pillar Two were in-donor expenditures relating to energy mitigation that were not eligible for CRS ODA or Other Official Flows. More than 80% of the unique activities under Pillar Two were directed to the energy sector, with 8% to health and 7% to general environmental protection.

**5. The Donor Government was the main channel for delivering TOSSD:** **Given the high levels of climate mitigation and in-donor expenditures in Pillar Two, “donor governments” is the major channel for the delivery of TOSSD.**

More than three quarters half (76%) of France's Gross Disbursements (recipient perspective) were delivered through the donor's government, which is accounted for by high levels of energy and in-donor expenditures in Pillar Two. Recipient Governments accounted for 19% of these disbursements, Multilateral Organizations for 3%, Civil Society Organizations for 2% and the Private Sector for 8%. Under the provider perspective, Multilateral Organizations accounted for 20% of Gross Disbursements. **(Annex, Table 4.1)**



**6. Loans are a very significant part of France's TOSSD flows. more than 20% of France's TOSSD Gross Disbursements.**

**Loans have been consistently**

In 2021, concessional loans were 5% of total Gross Disbursements, while non-concessional loans (at market rate) made up 19% of these disbursements. (**Annex, Tables 5.1 and 5.3**)

Grants were also significant at 71% of Gross Disbursements in 2021, with direct donor spending at 5% (e.g. in-donor refugee costs and donor administration).

Loans were highly concentrated in Pillar One, cross border flows for partner countries. In 2021, they made up 69% of Pillar One Gross Disbursements. Grants or direct donor spending were the main financing instrument for Pillar Two. As a point of reference, loans were 51% of France's bilateral ODA Gross Disbursements in 2021.

In terms of regional allocations, Sub-Saharan Africa had the largest share of Gross Disbursements (recipient perspective) in 2021 at 32%, with North Africa at 12%. The Americas received 25% and Asia, 21%. Oceania received only 1%.

**7. France's cross-border TOSSD disbursements are concentrated in Middle-Income Countries. France provided only 19% of its TOSSD disbursements in Pillar One (cross-border flows) to Least Developed and Low-Income Countries in 2021.**

The top five recipients for France's TOSSD Gross Disbursements (recipient perspective) were Upper Middle-Income Countries (Brazil, Colombia, and Mexico) or Lower Middle-Income Countries (Morocco and the Philippines) in 2021. There were only three Least Developed Countries among the top 20 recipients (Senegal (#12), Cambodia (#15) and Bangladesh (#19)). (**Annex, Table 7.1, 7.2 and 7.3**)

Upper Middle-Income Countries received 34% of Gross Disbursements (Pillar One) in 2021, and Lower Middle-Income Countries, 40% (net of regional and unallocated flows).

Sub-Saharan Africa received 32% of France's cross border flows, with North Africa receiving an additional 12% and Africa regional, 1%. Countries in the Americas received 25% of Pillar One Gross Disbursements and Asia, 12% of these flows.

Globally allocated flows were more than half total TOSSD Gross Disbursements (54%), while regional flows were only 2%.

**8. The energy sector dominates France's TOSSD disbursements** **Disbursements for the energy sector were the highest priority for France's TOSSD disbursements (45% of Gross Disbursement on average, 2019 to 2021).**

The renewable energy sector is the highest sector allocation for France's TOSSD Gross Disbursements from 2019 to 2021. General environmental protection accounts for an additional 7% of these disbursements. (Annex, Table 6)

Of the \$14.6 billion in renewable energy investments in 2021,

- \$8.3 billion were directed towards subsidies for implementation of renewable energy in France,
- \$2.6 billion for energy conservation measures in France, and
- \$2.7 billion for renewable energy research in France and Europe.

Support for in-donor refugee costs made up only 5% of France's TOSSD total Gross Disbursements.

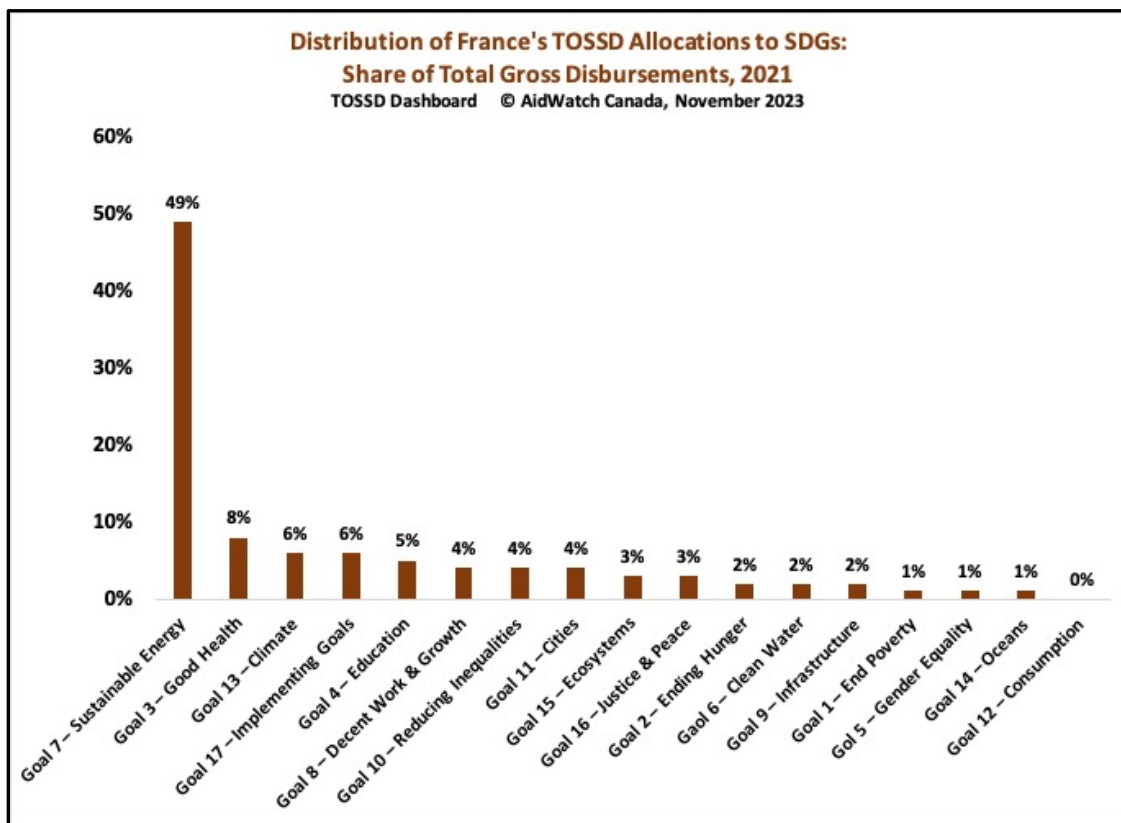
**9. France has limited focus on SDGs important for Leaving No One Behind (LNOB).** **France provided only 27% of its TOSSD Gross Disbursements in support of the nine SDGs closely related to Agenda 2030's goal of leaving no one behind (LNOB). Close to half of its disbursements were directed to Goal 7, Sustainable Energy.**

SDGs were clearly identified in France's TOSSD reporting. In 2021, France allocated all of its TOSSD activities against one or more SDG. 86% of Gross Disbursements were allocated to only one SDG, with 2 SDGs identified in 11% of disbursements, and 3 SDGs in less than 1% of disbursements.<sup>18</sup> (Annex, Tables 8.1 and 8.2)

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<sup>18</sup> Where multiple SDGs have been identified, disbursements for these activities were allocated equally among these SDGs.

Chart 3: Allocations to SDGs (Annex, Table 8.3)



The top five SDGs with the highest level of support were

- Goal 7 – Sustainable Energy: 49% of Gross Disbursements
- Goal 3 – Good Health: 8% of Gross Disbursements
- Goal 13 – Climate: 6% of Gross Disbursements
- Goal 17 – Implementing Goals: 6% of Gross Disbursements
- Goal 4 – Education: 5% of Gross Disbursements (**Chart 3**)

These Goals represented 74% of France's total allocations to SDGs through TOSSD.

France has a low level of support for Agenda 2030's Leave No One Behind priority. Two of the top five Goals (Good Health and Education) are among those with a focus on leaving no one behind (LNOB). The nine Goals highly relevant to LNOB make up only 27% of France's TOSSD Gross Disbursements in 2021.<sup>19</sup> (**Chart 4, Chart 5 and Annex, Table 8.4**)

- Goal 10 (Reducing Inequalities) includes \$1,163 million for refugees in donor countries for 2021. The balance is \$184 million or 2% of total LNOB, rather than 16%.

<sup>19</sup> These include Goals One to Six, Goal Eight targets 8.3, 8.5, 8.6, 8.7 and 8.8, Goal Ten and Goal Sixteen. Seen Annex Table 8.6

Chart 4: Leave No One Behind Goals in Total SDG Gross Disbursements (See Annex, Table 8.6)

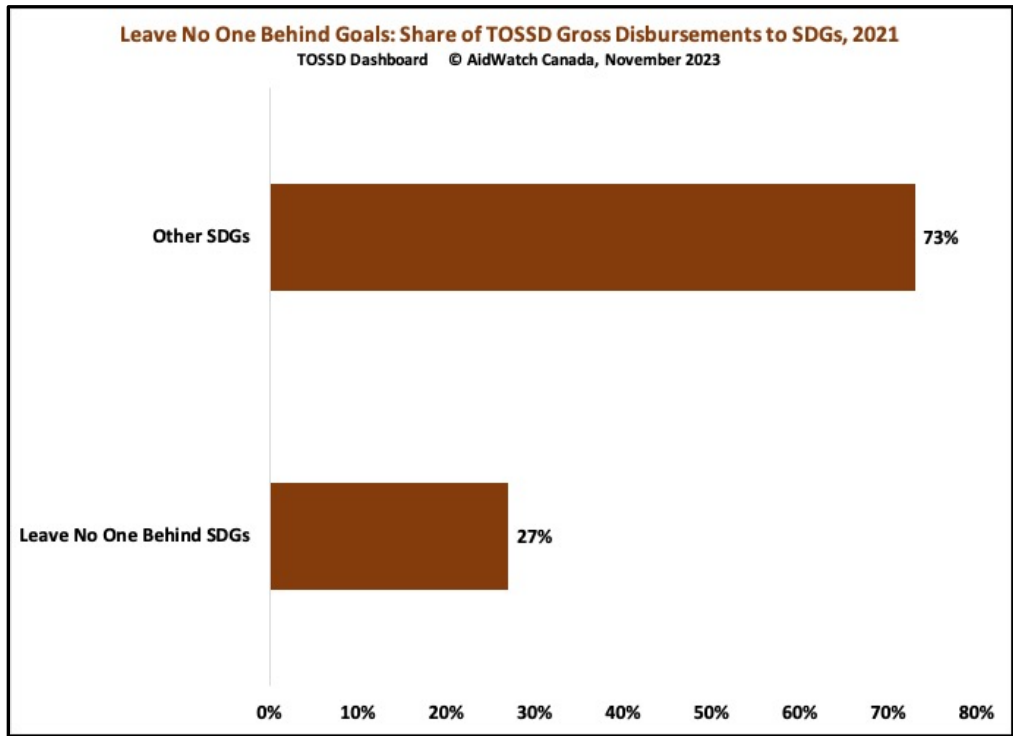
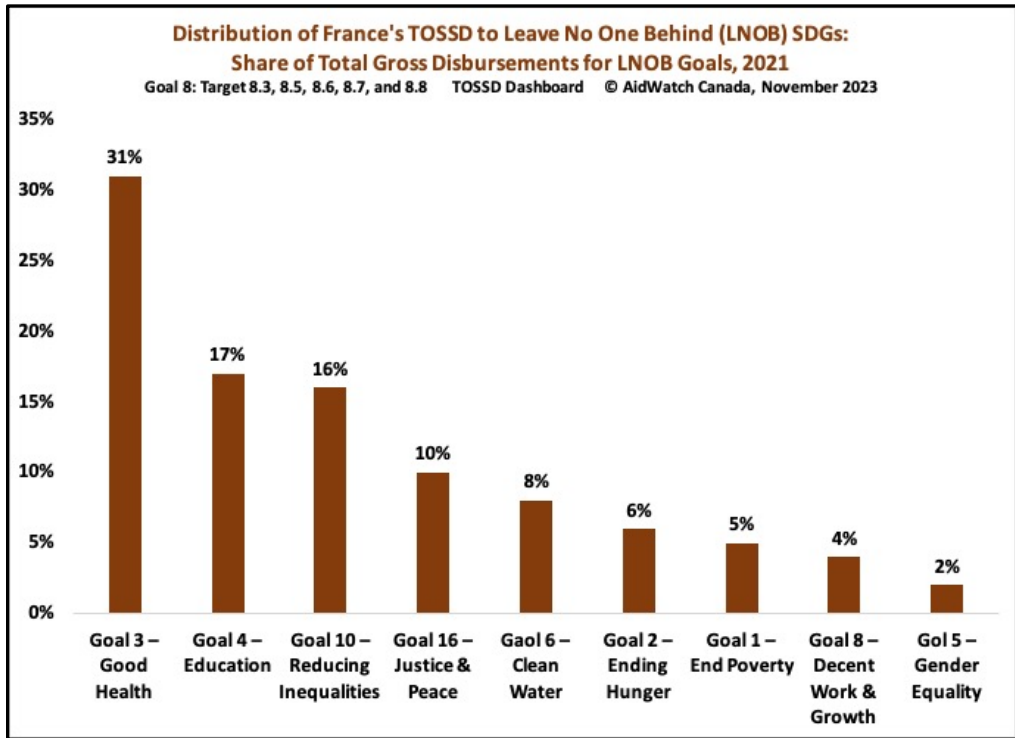


Chart 5: Allocations to Leave No One Behind Goals (See Annex, Table 8.6)  
(Share of total Gross Disbursement for LNOB Goals)



Gross Disbursements for Goal 7 (Sustainable Energy) have the highest level of resources reported (94%) that are unique to TOSSD. 55% of disbursements reported for Goal 3 (Good Health) and for Goal 15 (Ecosystems) are unique to TOSSD. **(Annex, Table 8.5)**

Nine Goals have high levels of loans in their disbursements – SDG 12 – Consumption (94%), SDG 14 – Oceans (93%), SDG 9 – Infrastructure (89%), SDG 6 – Clean Water (89%), SDG 5 – Gender Equality (82%), SDG 8 – Decent Work and Growth (81%), SDG 13 – Climate (76%), SDG 11 – Cities (70%), and SDG 1 – End Poverty (62%). 29% of total TOSSD allocations to LNOB SDG Goals was delivered through loans, and 61% through grants.

Only 27% of Gross Disbursements for LNOB Goals were allocated to Least Developed Countries, with 40% allocated to Upper Middle-Income Countries and 26% to Lower Middle-Income Countries. However, 49% of these disbursements were directed to Africa.

## Annex

### Data Tables: France

#### 1. Total TOSSD Reported Activities

Note: Provider Perspective is highlighted in blue tables. Otherwise, Recipient Perspective

##### 1.1 TOSSD Recipient Perspective

Billions of 2021 US Dollars

	2019	2020	2021
<b>Commitments</b>	\$28.6	\$33.7	\$37.9
<b>Gross Disbursements</b>	\$23.9	\$30.4	\$31.6
<b>Reflows</b>	\$2.4	\$3.4	\$3.5
<b>Net Disbursements</b>	\$21.4	\$26.9	\$28.2

##### 1.2 TOSSD Provider Perspective

Billions of 2021 US Dollars

TOSSD (Provider Perspective)	2019	2020	2021	ODA* 2021
<b>Commitments</b>	\$35.8	\$42.8	\$44.4	\$21.7
<b>Gross Disbursements</b>	\$30.3	\$36.3	\$38.2	\$19.4
<b>Reflows</b>	\$3.4	\$3.5	\$3.6	\$2.7
<b>Net Disbursements</b>	\$26.9	\$32.8	\$34.6	\$16.7

\* Cash basis

##### 1.3 Mobilized Private Finance

Billions of 2021 US dollars

	2019	2020	2021
<b>Recipient Perspective</b>			
<b>Provider Perspective</b>	\$3.8	\$1.9	\$2.4
<b>TOSSD Blended Finance Gross Disbursements (Recipient Perspective, Official Flows)</b>	\$0.4	\$1.1	\$1.4
<b>TOSSD Blended Finance Gross Disbursements (Provider Perspective, Official Flows)</b>	\$1.0	\$1.2	\$1.4

## 2. Pillar Allocation

### 2.1 Pillar One Activities

#### Recipient Perspective

Billions of 2021 US Dollars (Share of Total TOSSD)

TOSSD (Recipient Perspective)	2019	2020	2021
Commitments	\$11.2 (39%)	\$12.9 (38%)	\$15.9 (42%)
Gross Disbursements	\$6.7 (28%)	\$10.4 (34%)	\$9.8 (31%)
Reflows	\$2.2	\$3.3	\$3.2
Net Disbursements	\$4.5 (21%)	\$7.1 (26%)	\$6.6 (23%)

#### Provider Perspective

Billions of 2021 US Dollars (Share of Total TOSSD)

TOSSD (Provider Perspective)	2019	2020	2021
Commitments	\$13.6 (38%)	\$13.4 (31%)	\$16.1 (36%)
Gross Disbursements	\$7.9 (26%)	\$10.8 (30%)	\$10.2 (27%)
Reflows	\$3.1	\$3.3	\$3.2
Net Disbursements	\$4.8 (18%)	\$7.5 (23%)	\$7.0 (20%)

### 2.2 Pillar Two Activities

#### Recipient Perspective

Billions of 2021 US Dollars (Share of Total TOSSD)

TOSSD (Recipient Perspective)	2019	2020	2021
Commitments	\$17.4 (60%)	\$20.8 (62%)	\$22.1 (58%)
Gross Disbursements	\$17.2 (72%)	\$20.0 (66%)	\$21.8 (69%)
Reflows	\$0.2	\$0.2	\$0.3
Net Disbursements	\$17.0 (79%)	\$19.8 (74%)	\$21.6 (77%)

#### Provider Perspective

Billions of 2021 US Dollars (Share of Total TOSSD)

TOSSD (Provider Perspective)	2019	2020	2021
Commitments	\$22.2 (62%)	\$29.4 (69%)	\$28.2 (64%)
Gross Disbursements	\$22.4 (74%)	\$25.5 (70%)	\$20.0 (53%)
Reflows	\$0.6	\$0.4	\$0.4
Net Disbursements	\$21.8 (81%)	\$25.1 (77%)	\$27.6 (80%)

## 2.2 Summary of Breakdown by Pillar

### Gross Disbursements

Billions of 2021 US Dollars (Share of Total TOSSD)

Gross Disbursements	Recipient Perspective Pillar One	Recipient Perspective Pillar Two	Provider Perspective Pillar One	Provider Perspective Pillar Two
2019	\$6.7 (28%)	\$17.2 (72%)	\$7.9 (26%)	\$22.4 (74%)
2020	\$10.4 (34%)	\$20.0 (66%)	\$10.8 (30%)	\$25.5 (70%)
2021	\$9.8 (31%)	\$21.8 (69%)	\$10.2 (27%)	\$20.0 (53%)

### Net Disbursements

Billions of 2021 US Dollars (Share of Total TOSSD)

Net Disbursements	Recipient Perspective Pillar One	Recipient Perspective Pillar Two	Provider Perspective Pillar One	Provider Perspective Pillar Two
2019	\$4.5 (21%)	\$17.0 (79%)	\$4.8 (18%)	\$21.8 (81%)
2020	\$7.1 (26%)	\$19.8 (74%)	\$7.5 (23%)	\$25.1 (77%)
2021	\$6.6 (23%)	\$21.6 (77%)	\$7.0 (20%)	\$27.6 (80%)

## 2.3 Top 15 Activities Reported for Pillar Two, Gross Disbursements, Cumulative 2019 to 2021

Millions of 2021 US Dollars

Activity	Amount (Share)
Support for producers of renewable electrical energy & technical studies	\$6,395 (11%)
Support for producers of renewable electrical energy	\$5,270 (9%)
Support for renewable electrical energies in continental metropolis - Photovoltaic solar	\$3,431 (6%)
Support for renewable electrical energies in continental metropolitan areas - Onshore wind power	\$2,190 (4%)
Grants for Services - ADEME	\$1,927 (3%)
Grants for Services (CNRS)	\$1,778 (3%)
Multidisciplinary scientific and technological research in field of energy	\$1,775 (3%)
Administrative costs	\$1,601 (3%)
Imputed Student Costs	\$1,494 (3%)
Action 02 - Energy transition support	\$1,358 (2%)
Subsidies for the for the acquisition of clean vehicles	\$1,214 (2%)
Grants for Services (CEA)	\$1,214 (2%)
Grants for Services (INSERM)	\$1,104 (2%)
Grants for Services - National Alliance for Coordination of Research for Energy (ANCRE)	\$1,011 (2%)
Grants for Services - Energy Research Coordination Alliance	\$940 (2%)
<b>Share of Top 15 Activities in Pillar Two</b>	<b>58%</b>



### 3. Reporting New Activities to TOSSD, 2021 Only

#### 3.1 Activities Reported via DAC Creditor Reporting System (CRS) /

##### Activities Reported New to TOSSD Metric

##### Recipient Perspective

Millions of 2021 US Dollars (Share of Pillar & Total)

TOSSD 2021 Activities	Pillar One CRS Derived	Pillar One TOSSD- Only		Pillar Two CRS Derived	Pillar Two TOSSD - Only		Total TOSSD CRS Derived	Total TOSSD TOSSD- Only
Gross Disbursements	\$9.8 (100%)	\$0.04		\$4.1 (19%)	\$17.7 (81%)		\$13.9 (44%)	\$17.7 (56%)
Reflows	\$3.2 (100%)			\$0.3 (100%)			\$3.4 (100%)	--
Net Disbursements	\$7.6 (100%)	\$0.04		\$3.8 (18%)	\$17.7 (82%)		\$10.5 (37%)	\$17.7 (63%)

#### 3.2 Activities Reported via DAC Creditor Reporting System (CRS) /

##### Activities Reported New to TOSSD Metric

##### Provider Perspective

Millions of 2021 US Dollars (Share of Pillar & Total)

TOSSD 2021 Activities	Pillar One CRS Derived	Pillar One TOSSD- Only		Pillar Two CRS Derived	Pillar Two TOSSD - Only		Total TOSSD CRS Derived	Total TOSSD TOSSD- Only
Gross Disbursements	\$10.2 (100%)	0.04		\$10.2 (36%)	\$17.8 (64%)		\$20.5 (54%)	\$17.8 (46%)
Reflows	\$3.2			\$0.4			\$3.6	--
Net Disbursements	\$7.0 (100%)	0.04		\$9.8 (36%)	\$17.8 (64%)		\$16.9 (49%)	\$17.8 (51%)

#### 4. Channels of Delivery, TOSSD Provider Perspective (2021 Data)

##### 4.1 TOSSD Recipient and Provider Perspectives, Gross Disbursements

Billions of US Dollars (Share of Total)

2021 Data	Recipient Gross Disbursements	Provider Gross Disbursements
<b>Donor Governments</b>	<b>\$21.2 (76%)</b>	<b>\$21.2 (55%)</b>
<b>Recipient Governments</b>	<b>\$6.0 (19%)</b>	<b>\$6.0 (16%)</b>
<b>Multilateral Organizations</b>	<b>\$1.0 (3%)</b>	<b>\$7.6 (20%)</b>
United Nations	\$0.5	\$1.6
World Bank	\$0.05	\$0.8
Regional Development Banks	\$0.1	\$0.4
IMF	--	\$0.5
European Institutions	--	\$3.1
Other Multilaterals	\$0.8	\$1.2
<b>Civil Society Organizations</b>	<b>\$0.7 (2%)</b>	<b>\$0.7 (2%)</b>
Developed Country CSOs	\$0.5	\$0.5
INGOs	\$0.1	\$0.1
Developing Country CSOs	\$0.1	\$0.1
Universities	\$0.05	\$0.05
<b>Private Sector Orgs</b>	<b>\$2.6 (8%)</b>	<b>\$2.6 (7%)</b>
<b>Other Channels</b>		
<b>Total</b>	<b>\$31.6</b>	<b>\$38.2</b>

##### 4.2 TOSSD Provider Perspective and ODA, Gross Disbursements

Billions of US Dollars (Share of Total)

2021 Data	Provider TOSSD Gross Disbursements	Gross ODA Disbursements
<b>Donor Governments</b>	<b>\$21.2 (55%)</b>	<b>\$8.8 (46%)</b>
<b>Recipient Governments</b>	<b>\$6.0 (16%)</b>	<b>\$0.7 (4%)</b>
<b>Multilateral Organizations</b>	<b>\$7.6 (20%)</b>	<b>\$7.4 (38%)</b>
United Nations	\$1.6	\$0.6
World Bank	\$0.8	\$0.7
Regional Development Banks	\$0.4	\$0.2
IMF	\$0.5	\$0.5
European Institutions	\$3.1	\$3.1
Other Multilaterals	\$1.2	\$2.3
<b>Civil Society Organizations</b>	<b>\$0.7 (2%)</b>	<b>\$0.7 (4%)</b>
Developed Country CSOs	\$0.5	\$0.5
INGOs	\$0.1	\$0.1
Developing Country CSOs	\$0.1	\$0.1
Universities	\$0.05	\$0.05
<b>Private Sector Orgs</b>	<b>\$2.1 (6%)</b>	<b>\$1.7 (9%)</b>
<b>Total</b>	<b>\$38.2</b>	<b>\$19.3</b>

## 5. Modalities for Delivering TOSSD, Gross Disbursements

### 5.1 Recipient Perspective (Total TOSSD), Gross Disbursements

Millions of 2021 US Dollars (Share of Total)

	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Direct Donor Spending	Capital Subscriptions	Other
<b>2019</b>	\$14.6 (67%)	\$4.2 (19%)		\$2.7 (12%)		\$0.3 (1%)
<b>2020</b>	\$6.4 (22%)	\$2.6 (9%)	\$5.3 (18%)	\$13.9 (48%)		\$0.7 (2%)
<b>2021</b>	\$22.4 (71%)	\$1.5 (5%)	\$5.9 (19%)	\$1.6 (5%)		\$0.3 (1%)

### 5.2 Provider Perspective (Total TOSSD), Gross Disbursements

Millions of 2021 US Dollars (Share of TOSSD Total)

	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Direct Donor Spending	Capital Subscriptions	Other
<b>2019</b>	\$20.9 (69%)	\$4.8 (16%)	\$1.1 (4%)	\$3.0 (10%)		\$0.6 (2%)
<b>2020</b>	\$11.5 (32%)	\$3.0 (8%)	\$6.4 (18%)	\$14.6 (40%)		\$0.8 (2%)
<b>2021</b>	\$28.2 (74%)	\$1.6 (4%)	\$6.4 (18%)	\$1.6 (4%)		\$0.5 (1%)

### 5.3 Recipient Perspective (TOSSD Pillars), Gross Disbursements

Millions of 2021 US Dollars (Share of Pillar Total)

Pillar One						
	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Direct Donor Spending	Capital Subscriptions	Other
<b>2019</b>	\$1.9 (31%)	\$4.0 (66%)				\$0.1 (2%)
<b>2020</b>	\$2.2 (22%)	\$4.6 (46%)	\$2.4 (24%)			\$0.6 (6%)
<b>2021</b>	\$2.7 (28%)	\$1.4 (14%)	\$5.4 (55%)			\$0.2 (2%)
Pillar Two						
	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Direct Donor Spending	Capital Subscriptions	Other
<b>2019</b>	\$12.6 (81%)	\$0.2 (1%)		\$2.7 (17%)		\$0.1 (1%)
<b>2020</b>	\$4.2 (22%)	\$0.2 (1%)	\$0.7 (4%)	\$13.9 (73%)		\$0.1 (1%)
<b>2021</b>	\$19.7 (90%)	--	\$0.4 (2%)	\$1.6 (7%)		\$0.1 (0%)

Large amount for direct donor spending in 2020 was for government investment in renewable energy in France for mitigation (\$6.4B)

## 5.4 Provider Perspective (Total TOSSD), Gross Disbursements

Millions of 2021 US Dollars (Share of Pillar Total)

Pillar One						
	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Direct Donor Spending	Capital Subscriptions	Other
2019	\$2.2 (28%)	\$4.4 (56%)	\$1.0 (13%)			\$0.2 (3%)
2020	\$2.5 (23%)	\$2.8 (26%)	\$4.8 (44%)			\$0.6 (6%)
2021	\$3.0 (29%)	\$1.6 (16%)	\$5.4 (53%)			\$0.2 (2%)
Pillar Two						
2019	\$18.6 (83%)	\$0.4 (2%)	\$0.1 (0%)	\$3.0 (13%)		\$0.3 (1%)
2020	\$9.0 (35%)	\$0.2 (1%)	\$1.6 (6%)	\$14.6 (57%)		\$0.2 (1%)
2021	\$25.2 (90%)	--	\$0.9 (3%)	\$1.6 (6%)		\$0.3 (1%)

## 6. Top 10 Sector Allocations, Share of Sector Allocated Gross Disbursements, 2019 to 2021

Share of Sector Allocated

Recipient Perspective		Provider Perspective	
Sector	Share	Sector	Share
Energy	45%	Energy	37%
General Environmental Protections	7%	General Environmental Protection	5%
Health	6%	Health	5%
Education	5%	Education	4%
Refugees in Donor Countries	5%	Refugees in Donor Countries	4%
Government & Civil Society	4%	Government & Civil Society	3%
Transport & Storage	4%	Other Multisectoral	3%
Banking & Finance Services	3%	Transport & Storage	3%
Donor Admin Costs	3%	Banking & Finance Services	3%
Agriculture, Forestry, Fisheries	3%	Agriculture, Forestry, Fisheries	3%
All Other Sectors	11%	All Other Sectors	10%
<b>Top 10 Share of Total Sector Allocated</b>	<b>85%</b>	<b>Top 10 share of Sector Allocated</b>	<b>71%</b>
<b>Unallocated by Sector</b>	<b>4%</b>	<b>Unallocated by Sector</b>	<b>19%</b>

## 7. Recipient Country Allocations

### 7.1 Top 20 Recipient Countries, Pillar One Only, 2021 Gross Disbursements

Recipient Perspective, Millions of US Dollars, 2021 (Country Income Status)

	Country (Pillar One)	Amount		Country (Pillar One)	Amount
1	Brazil (UMIC)	\$606.0	11	Viet Nam (LMIC)	\$272.7
2	Morocco (LMIC)	\$471.2	12	Senegal (LDC)	\$223.3
3	Colombia (UMIC)	\$438.5	13	Turkey (UMIC)	\$222.7
4	Mexico (UMIC)	\$402.4	14	Indonesia (LMIC)	\$222.2
5	Philippines (LMIC)	\$331.6	15	Cambodia (LDC)	\$195.3
6	Dominican Republic (UMIC)	\$329.0	16	Georgia (LMIC)	\$194.7
7	Cote D'Ivoire (LMIC)	\$327.5	17	Nigeria (LMIC)	\$185.2
8	Tunisia ((LMIC)	\$315.1	18	India (LMIC)	\$185.0
9	South Africa (UMIC)	\$298.8	19	Bangladesh (LDC)	\$179.1
10	Egypt (LMIC)	\$282.9	20	Jordan (LMIC)	\$163.1
Top 20 Countries Share of Total Pillar One			65%		
Top 20 Countries Share of Total Pillar One (Less Regional & Unallocated)			70%		
Pillar One Regional (Share of Total Pillar One)			3%		
Pillar One Global / Geography Not Allocated (Share of Total)			5%		
Pillar Two Regional (Share of Total Pillar Two)			1%		
Pillar Two Global (Share of Total Pillar Two)			79%		
Pillar Two Unallocated (Share of Total Pillar Two)			16%		
Pillar Two Country Allocated (Share of Pillar Two)			4%		

### 7.2 TOSSD Allocation to Country Income Groups, 2021, Gross Disbursements

(Share of Country Allocated TOSSD, Pillar One, i.e. Less Regional and Unallocated)

Recipient Perspective (Pillar One)		
LDC/LICs	LMICs	UMICs
19%	40%	34%

### 7.3 TOSSD Allocation to Geographic Regions, 2021, Pillar One, Gross Disbursements

(Share of Regional/Country Allocated TOSSD)

Millions US\$, Recipient and Provider Perspective (Share of Regional/Country Allocated TOSSD)

Region	Share	Region	Share	Region	Share	Region	Share
Americas	\$2,341 (25%)	Americas	\$2,356 (25%)	Africa	\$58 (1%)	Africa	\$74 (1%)
Asia	\$1,993 (21%)	Asia	\$2,019 (21%)	North Africa	\$1,102 (12%)	North Africa	\$1,102 (12%)
Europe	\$345 (4%)	Europe	\$375 (4%)	Sub-Saharan Africa	\$2,937 (32%)	Sub-Saharan Africa	\$2,993 (32%)
Middle East	\$421 (5%)	Middle East	\$438 (5%)	Oceania	\$127 (1%)	Oceania	\$78 (1%)

## 7.4 Total TOSSD Country Allocated in Recipient and Provider Perspectives

Share of Total TOSSD

	Recipient Perspective	Provider Perspective
Country Allocated	31%	26%
Regional Allocated	2%	1%
Global Allocated	54%	45%
Unallocated	13%	28%

## 8. TOSSD Allocations to SDGs, 2021, Recipient Perspective, Gross Disbursements

### 8.1 Total TOSSD Allocation to SDGs, 2021

Billions of US Dollars (Share of Total TOSSD)

	Pillar One	Pillar Two	Total
<b>Commitments</b>	\$15.9 (42%)	\$21.8 (58%)	\$37.6
<b>Gross Disbursements</b>	\$9.8 (32%)	\$21.5 (68%)	\$31.4
<b>Net Disbursements</b>	\$6.6 (24%)	\$21.3 (76%)	\$27.9
<b>Net Disbursements, Total TOSSD</b>	\$6.6	\$21.6	\$28.2

### 8.2 Number of Reported SDGs per Activity, 2021

Share of Gross Disbursements with Reported Number of SDGs

	Share			Share
<b>1 SDG Reported</b>	86%		<b>6 SDGs Reported</b>	1%
<b>2 SDGs Reported</b>	11%		<b>7 SDGs Reported</b>	0.3%
<b>3 SDGs Reported</b>	0.8%		<b>8 SDGs Reported</b>	0%
<b>4 SDGs Reported</b>	0.8%		<b>9 SDGs Reported</b>	0%
<b>5 SDGs Reported</b>	0.5%		<b>10 SDGs Reported</b>	0%

### 8.3 Allocation of TOSSD Gross Disbursements by SDGs, 2021

Millions of US Dollars (Share of Total SDG Allocated)

All SDGs		Share: All SDGs less Goal 17	
Goal 1 – End Poverty	\$437 (1%)	Goal 1 – End Poverty	1%
Goal 2 – Ending Hunger	\$494 (2%)	Goal 2 - Ending Hunger	2%
Goal 3 – Good Health	\$2,623 (8%)	Goal 3 - Good Health	9%
Goal 4 – Education	\$1,430 (5%)	Goal 4 – Education	5%
Goal 5 – Gender Equality	\$200 (1%)	Goal 5 – Gender Equality	1%
Goal 6 – Clean Water	\$699 (2%)	Goal 6 – Clean Water	2%
Goal 7 – Sustainable Energy	\$15,214 (49%)	Goal 7 – Sustainable Energy	51%
Goal 8 – Decent Work & Growth	\$1,331 (4%)	Goal 8 – Decent Work & Growth	4%
Goal 9 – Infrastructure	\$729 (2%)	Goal 9 – Infrastructure	2%
Goal 10 – Reducing Inequalities	\$1,347 (4%)	Goal 10 – Reducing Inequalities	5%
Goal 11 – Cities	\$1,190 (4%)	Goal 11 – Cities	4%
Goal 12 – Consumption	\$56 (0%)	Goal 12 – Consumption	0%
Goal 13 – Climate	\$2,014 (6%)	Goal 13 – Climate	7%
Goal 14 – Oceans	\$201 (1%)	Goal 14 – Oceans	1%
Goal 15 – Ecosystems	\$842 (3%)	Goal 15 Ecosystems	3%
Goal 16 – Justice & Peace	\$800 (3%)	Goal 16 -Justice & Peace	3%
Goal 17 – Implementing Goals	\$1,754 (6%)		
<b>Total SDG Allocated</b>	<b>\$31,362</b>	<b>Total SDG Allocated</b>	<b>\$29,607</b>

### 8.4 Allocated to SDGs Particularly Relevant to Agenda 2030 Principle of “Leaving no one Behind” (LNOB), Gross Disbursements, 2021

Millions of US Dollars (Share of LNOB SDGs)

LNOB SDGs	
Goal 1 – End Poverty	\$437 (5%)
Goal 2 – Ending Hunger	\$494 (6%)
Goal 3 – Good Health	\$2,623 (31%)
Goal 4 – Education	\$1,430 (17%)
Goal 5 – Gender Equality	\$200 (2%)
Goal 6 – Clean Water	\$699 (8%)
Goal 8 – Decent Work & Growth*	\$375 (4%)
Goal 10 – Reducing Inequalities	\$1,347 (16%)
Goal 16 – Justice & Peace	\$800 (10%)
<b>LNOB Goals Total</b>	<b>\$8,405</b>
<b>Total SDG Allocated</b>	<b>\$31,362</b>
<b>LNOB Goals Share of Total</b>	<b>27%</b>

\* Target 8.3, 8.5, 8.6, 8.7, and 8.8

## 8.5 Source of TOSSD Data for SDGs, by Source for TOSSD Data, Gross Disbursements, 2021

Millions of US Dollars

	Derived from CRS	New to TOSSD	Share of New	New in Goal Total
Goal 1 – End Poverty	\$326	\$42	0%	13%
Goal 2 – Ending Hunger	\$358	\$129	1%	27%
Goal 3 – Good Health	\$1,136	\$1,403	8%	55%
Goal 4 – Education	\$1,393	\$5	0%	0%
Goal 5 – Gender Equality	\$199	\$0.6	0%	0%
Goal 6 – Clean Water	\$691	\$1	0%	0%
Goal 7 – Sustainable Energy	\$954	\$14,166	85%	94%
Goal 8 – Decent Work & Growth	\$1,310	\$1	0%	0%
Goal 9 – Infrastructure	\$727	\$2	0%	0%
Goal 10 – Reducing Inequalities	\$1,081	\$193	1%	15%
Goal 11 – Cities	\$892	\$168	1%	16%
Goal 12 – Consumption	\$55	\$0.2	0%	
Goal 13 – Climate	\$1,378	\$179	1%	12%
Goal 14 – Oceans	\$192	--	0%	0%
Goal 15 – Ecosystems	\$339	\$407	2%	55%
Goal 16 – Justice & Peace	\$623	\$4	0%	1%
Goal 17 – Implementing Goals	\$1,656	\$35	0%	2%
<b>All SDGs</b>	<b>\$13,310</b>	<b>\$16,739</b>	<b>100%</b>	<b>56%</b>

## 8.6 Share of Grants and Loans in TOSSD SDG Gross Disbursements, 2021

Billions of US Dollars (Share of Total)

	Grants	Concessional Loans (1)	Non-Concessional Loans (0)	Other
<b>All SDGs</b>	\$21,085 (70%)	\$1,436 (5%)	\$5,646 (19%)	\$1,882 (6%)
<b>LNOB SDGs</b>	\$4,819 (61%)	\$642 (8%)	\$1,680 (21%)	\$820 (10%)

### SDGs with Highest Level of Loans (more than 50%), 2021

Millions of US Dollars (Share of Loans / Share of SDG Total)

SDG	Total Loans	Concessional Loans	Non-Concessional Loans
SDG 12 - Consumption	\$52 (1% / 94%)	--	\$52
SDG 14 – Oceans	\$179 (3% / 93%)	--	\$179
SDG 9 – Infrastructure	\$653 (9% / 89%)	\$22	\$631
SDG 6 – Clean Water	\$583 (8% / 84%)	\$229	\$354
SDG 5 – Gender Equality	\$162 (2% / 82%)	\$77	\$85
SDG 8 – Decent Work & Growth	\$1,060 (15% / 81%)	\$5	\$1,055
SDG 13 – Climate	\$1,177 (17% / 76%)	\$160	\$1,017
SDG 11 – Cities	\$744 (11% / 70%)	\$284	\$460
SDG 1 – End Poverty	\$230 (3% / 62%)	\$93	\$137
<b>Share of Loans</b>	<b>69%</b>	<b>61%</b>	<b>70%</b>



## 8.7 Main Sectors in LNOB TOSSD SDG Allocations, Gross Disbursements, 2021

Share of Sector Allocated LNOB SDG Disbursements

Sector	Share of LNOB Total
Health (Non-Covid)	20%
Education	19%
Refugee in Donor Countries	16%
Water and Sanitation	7%
Health - COVID-19 Control	6%
Government & Civil Society	5%
Other Multisector	5%
Agriculture, Forestry and Fisheries	4%
Other Social Infrastructure	2%
Banking and Financial Services	1%
<b>Top 10 Sectors</b>	<b>86%</b>

## 8.8 SDG TOSSD Allocation to Country Income Groups, Pillar One, 2021, Gross Disbursements, 2021

Millions of US Dollars (Share of Country Allocated)

	LDC/LICs	LMICs	UMICs	Regional	Unallocated*
<b>All SDGs</b>	\$1,866 (19%)	\$3,286 (34%)	\$5,292 (55%)	\$324 (3%)	\$497 (5%)
<b>LNOB SDGs</b>	\$1,087 (27%)	\$1,051 (26%)	\$1,601 (40%)	\$118 (3%)	\$119 (3%)

\* Share of total

## 8.9 SDG TOSSD Allocation to Geographic Regions, Pillar One, 2021, Gross Disbursements, 2021

Millions of US Dollars (Share of Region Allocated)

	Africa	America	Asia	Europe	Oceania	Unallocated
<b>All SDGs</b>	\$3,998 (42%)	\$2,326 (24%)	\$2,301 (24%)	\$339 (4%)	\$125 (1%)	\$497 (5%)
<b>LNOB SDGs</b>	\$1,802 (49%)	\$661 (18%)	\$921 (25%)	\$103 (3%)	\$103 (3%)	\$119 (3%)

\* Share of total