



**Financing the SDGs:  
What can we learn from the new statistical  
metric, Total Official Support for Sustainable  
Development (TOSSD)?**

**A Summary of TOSSD Data, Challenges and  
Issues for the International Forum on TOSSD**

**March 2024**





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

The Briefing Papers are available at [www.aidwatchcanada.ca](http://www.aidwatchcanada.ca). The Briefing Papers build 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.

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## Acronyms

CRS	Creditor Reporting System (OECD DAC)
CSOs	Civil Society Organizations
DAC	Development Assistance Committee
IMF	International Monetary Fund
IFT	International Forum on TOSSD
IPGs	International Public Goods
LDCs	Least Developed Countries
LMICs	Lower Middle-Income Countries
MDBs	Multilateral Development Banks
ODA	Official Development Assistance
OECD	Organization for Economic Cooperation and Development
R & D	Research and Development
SDGs	Sustainable Development Goals
SSC	South South Cooperation
TOSSD	Total Official Support for Sustainable Development
UMICs	Upper Middle-Income Countries

## Financing the SDGs: What can we learn from TOSSD?

### 1. Introduction

Total Official Support for Sustainable Development (TOSSD) is a new statistical metric developed since 2017 and implemented in 2020 by a TOSSD International Task Force with the support of an independent Secretariat.<sup>1</sup> This metric is a comprehensive measure of official financial resources from all providers, which are dedicated to achieving Agenda 2030 and its seventeen Sustainable Development Goals (SDGs) in developing countries. 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>2</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 in both the global north and south. There is now four years of TOSSD data from 2019 to 2022, with 119 providers reporting \$369 billion in Net Disbursements in support of Agenda 2030 in 2022, from provider countries, multilateral organizations and institutions.<sup>3</sup> TOSSD also collects and reports separately data on mobilized private finance for the SDGs.

The TOSSD International Task Force and its Co-Chairs have set out some value propositions for TOSSD:

- TOSSD is a global shared and agreed international statistical framework documenting support for the SDGs.
- TOSSD builds a comprehensive picture of resource flows in support of sustainable development in developing countries, including southern Providers that are both Recipients and Providers.
- TOSSD enables greater transparency and accountability for the full array of officially supported development finance.
- TOSSD enables informed strategic planning, identifying gaps and priorities, as well as policy discussions, with credible data and information.<sup>4</sup>

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<sup>1</sup> For the composition, documents and records of the Task Force since July 2017, see <https://tossd.org/task-force/>. In 2023, the Task Force had 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 had full access to the Task Force meetings and its documents. Luca DeFraia from Action Aid Italy and Brian Tomlinson from AidWatch Canada (author of this paper) are the CSO Observers. The Task Force has been served by an independent Secretariat. As of 2024 the Task Force has transitioned to the International Forum on TOSSD (see below).

<sup>2</sup> TOSSD International Task Force, “TOSSD Reporting Instructions,” April 2023, §2, accessed at <https://tossd.org/docs/reporting-instructions.pdf>.

<sup>3</sup> Data for 2022 was made available in March 2024. This Summary has been updated with 2022 data where possible, but all Briefing Notes take account only the three years of data available (2019 to 2021) at the time of writing.

<sup>4</sup> See Reporting Instructions, op. cit., §1 to §6. For a detailed discussion of this value proposition from those who are Broadly Supportive, Sceptical with Conditional Support, and Dismissive of TOSSD, see 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->

What can we learn about the extent and the quality of financing for Agenda 2030 and the SDGs from the three years of TOSSD data (2019 to 2021) available in 2023? What are the issues and challenges in creating a legitimate and credible TOSSD framework with statistical integrity?

In 2023, ActionAid Italy, Oxfam International and AidWatch Canada have analyzed this data and the apparent trends and challenges in a series of five Briefing Papers:<sup>5</sup>

- 1) An overview of trends in the 2019 to 2021 TOSSD data;
- 2) Analyzing trends in the allocation of TOSSD resources to SDGs;
- 3) Analyzing Pillar Two and 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 Summary Paper draws from the evidence and analysis in these five Briefing Papers. It provides a brief overview of TOSSD as a framework and its commitment to improving transparency for financing the SDGs. It then sets out some key highlights in financial flows for SDGs from the TOSSD data collected for the period 2019 to 2021. Based on the Briefing Papers analysis, we review some key lessons and a number of significant challenges in the metric for analyzing these flows going forward. It concludes with some recommendations for the newly created International Forum on TOSSD, which has the mandate in 2024 to continue to develop and sharpen the framework for TOSSD.

## 2. What is TOSSD, and how is it different from ODA?

Complementing Agenda 2030 in 2015, the Addis Ababa Action Agenda (AAA) on financing for development, the international community agreed that there would be "open, inclusive and transparent discussions ... on a proposed measure of total official support for sustainable development" (TOSSD). Reflecting this commitment, the TOSSD International Task Force worked since 2017 to agree on a set of *Reporting Instructions* that define what metrics should constitute TOSSD, with data collected since 2019.<sup>6</sup> What are the main characteristics of TOSSD and how does it differ from Official Development Assistance

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[TOSSD-Paper.pdf](#) and Annex Two. See also the TOSSD rationale in TOSSD Co-Chairs, "TOSSD Strategy Paper," February 5, 2021, accessed at <https://tossd.org/docs/strategy-paper-by-co-chairs.pdf>.

<sup>5</sup> The five Briefing Papers are available at [www.aidwatchcanada.ca](http://www.aidwatchcanada.ca). These five 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?, op. cit.; 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>.

<sup>6</sup> The latest version of the "TOSSD Reporting Instructions" is April 2023. All subsequent references are to this version of the Reporting Instructions.

(ODA), which is also intended to measure government financial flows in support of economic development and welfare in developing countries?<sup>7</sup>

**TOSSD focus is on official flows to implement Agenda 2030 and the SDGs** A TOSSD activity is deemed to support sustainable development if it contributes directly to at least one SDG Target or Goal, with *no substantial detrimental effect* on other SDGs. (*Reporting Instructions*, §47) ODA, on the other hand, focuses more broadly on economic development and welfare of partner countries, which is largely undefined in its Reporting Directives.<sup>8</sup> See **Annex One** for a Glossary and Definition of TOSSD terms.

**TOSSD is constituted in two Pillars** TOSSD measures the support for the SDGs through two distinct pillars of activities: **Pillar One** captures all cross-border flows in support of sustainable development by a bilateral or multilateral provider. (§39) **Pillar Two** captures all activities in support of International Public Goods (IPGs), development enablers, and global challenges, in which benefits are transnational in scope. (See **Annex One** for definitions.) IPGs may take place in provider countries, but must demonstrate “substantial benefit” to partner countries or be implemented in direct cooperation with a partner country.<sup>9</sup> (§71) TOSSD also captures private finance mobilized for the SDGs, but reports this finance separate from TOSSD official flows.

**TOSSD is comprehensive in scope in relation to financial instruments and providers.** All countries and multilateral institutions and organizations, including those in the global south, may report to TOSSD relevant flows (cross-border or IPGs) in support of the SDGs. UNCTAD, working with Brazil, Colombia and Mexico, developed a set of reporting rules for South South Cooperation (SSC), which have been integrated into the TOSSD methodology.<sup>10</sup> Financing instruments for TOSSD activities may include grants, concessional or non-concessional loans, official equity, guarantees, or direct provider spending on eligible activities.

ODA, on the other hand, is a measure of donor effort but limited to a select set of (31) donors, which have come together through the OECD DAC to agree among themselves to the rules for reporting ODA flows. It captures grants, concessional loans as well as official support for Private Sector Instruments that can demonstrate financial and development “additionality”.<sup>11</sup>

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<sup>7</sup> For a detailed analysis of the differences between ODA and TOSSD, see Annex Six in Tomlinson, op. cit. March 2021.

<sup>8</sup> See <https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/data-collection-and-resources-for-data-reporters.htm>.

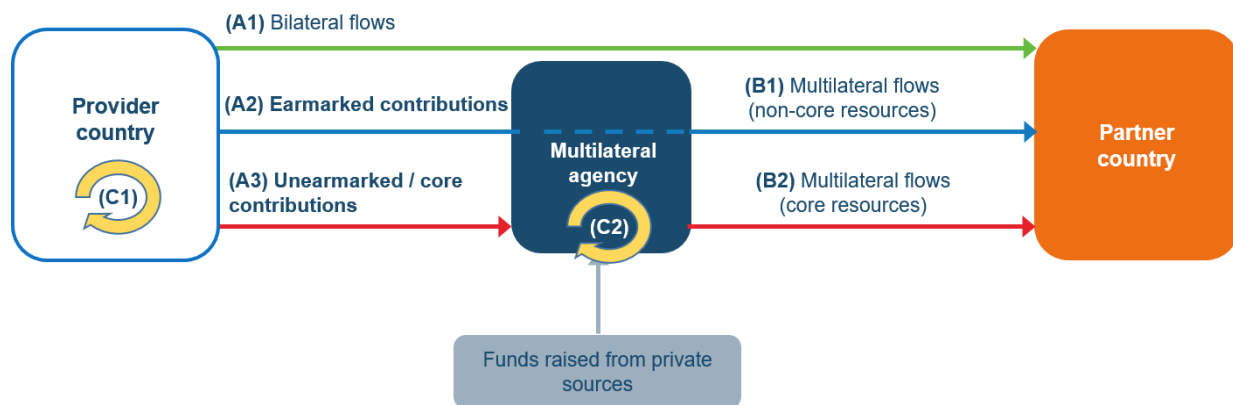
<sup>9</sup> At its February 2024 meeting, the Interim Governing Body of the International Forum for TOSSD decided to split Pillar II into two sub-pillars – Pillar 2A focusing on IPG activities that “address issues specific to developing countries or their populations” and Pillar 2B focusing on IPG activities “of more global nature with no particular focus on developing countries (e.g., climate change mitigation, basic research, R&D related to global challenges). See below and “Roadmap for the Delineation of Pillar II,” accessed at [https://tossd.org/docs/Item\\_6b\\_Roadmap\\_Pillar\\_II.pdf](https://tossd.org/docs/Item_6b_Roadmap_Pillar_II.pdf).

<sup>10</sup> See Annex I of the Reporting Instructions (<https://tossd.org/docs/reporting-instructions.pdf>) for details.

<sup>11</sup> The OECD DAC has recently agreed to new rules governing the ODA eligibility of official flows through Private Sector Instruments (Development Finance Banks), which are no longer based on a measure of concessionality. Rather donor report based on their assessment of “financial additionality” and “development additionality”. CSOs

**TOSSD has a recipient perspective for cross border flows** TOSSD is a “recipient perspective” metric, that is, it reflects only flows that are received by partner countries. By contrast, ODA is a “provider perspective,” reflecting provider effort in concessional financing for development cooperation, counting all flows allocated by the provider, according to the rules agreed at the DAC. ODA includes provider flows to multilateral organizations, irrespective of when, or if, these flows are allocated to partner countries. TOSSD discounts these bilateral provider flows to multilateral organizations, and counts only flows from multilateral organizations, including Multilateral Development Banks, received by partner countries or allocated to IPGs such as standard setting. (See **Diagram One** for a representation of TOSSD flows.)

**Diagram One: Schematic Presentation of TOSSD Flows**



TOSSD Recipient Perspective (Pillar One): A1 + B1 + B2

Provider Perspective: A1 + A2 + A3

TOSSD expenditures in Provider Country and Multilateral Agency (IPGs / Pillar Two): C1 and C2

Funds raised from private sources are reported, but are not included in TOSSD.

Source: TOSSD Secretariat, “A provider perspective for TOSSD: Some Preliminary Considerations”, July 2022, accessed at [https://tossd.org/docs/Item%207\\_Provider\\_perspective\\_TOSSD.pdf](https://tossd.org/docs/Item%207_Provider_perspective_TOSSD.pdf)

**In 2024 TOSSD is implementing a new inclusive governance structure – the International Forum on TOSSD.** In December 2023, the International TOSSD Task Force agreed to constitute the International Forum on TOSSD (IFT) as the governance structure for TOSSD going forward. While not officially embedded in the UN system, the Forum is a representative body of providers and recipients, with a strong Observer presence for CSOs.<sup>12</sup> Membership of the International Forum is open to countries, territories and intergovernmental organisations (e.g. multilateral development banks; UN agencies, funds and programmes; regional organisations) that endorse the vision of TOSSD, commit to collect or use TOSSD data “to the greatest extent possible.” Any other country or organization can apply for Observer status for

at the DAC are very critical of these changes in ODA eligibility, which have also been criticized by former DAC statisticians. See <https://www.odareform.org/>.

<sup>12</sup> See the Draft Terms of Reference for the International Forum on TOSSD (October 2023) accessed at [https://tossd.org/docs/TORS\\_IFT\\_Oct\\_2023\\_final.pdf](https://tossd.org/docs/TORS_IFT_Oct_2023_final.pdf).

a two-year period, while CSOs have a permanent Observer role on all IFT bodies, including the Steering Committee, with full access to documentation. Observers have no decision-making role.

A General Assembly of all IFT members will elect a 30-person Steering Group. **Table One** sets out the allocation of these 30 members. Members of the Steering Group do not represent the stakeholder group to which they belong. The Steering Group is to ensure the implementation of the strategic vision and priorities of the IFT and to oversee and approve new versions of the *TOSSD Reporting Instructions*. It is this body that will continue the work of the International TOSSD Task Force in clarifying the reporting rules and resolving issues and challenges in maintaining the statistical integrity of the metric.

**Table One: Composition of the IFT Steering Group**

Composition	Number of Members
Co-Chairs	2
Traditional Providers	8
Dual Providers / Recipients	8
Intergovernmental Organizations	4
Recipient Countries	8
Total	30
<b>Other Attendees</b>	
Permanent Observer – CSOs	1
Permanent Observer – UNCTAD	1
Other Observers	Maximum 8

Source: Draft Terms of Reference (October 2023), op. cit.

**TOSSD data informs SDG Indicator 17.3** After much debate, in 2022 the UN Statistical Commission has accepted TOSSD data for aspects of SDG Indicator 17.3 (“Mobilize additional financial resources for developing countries from multiple sources”), with the OECD DAC and UNCTAD as the co-custodians for this Indicator. Only Pillar One, that is TOSSD country to country flows, has been accepted as providing relevant data. These flows can include both concessional and non-concessional finance, foreign direct investment reported by the recipient country, and mobilized private finance “reported on an experimental basis ... subject to reconsideration in the 2025 review.”<sup>13</sup> Private grants may be reported by some providers, where they report such grants to the OECD or to UNCTAD, but are not consider part of South South Cooperation.

<sup>13</sup> See the final proposal from the Interagency and Experts Group on SDG Indicators accessed at <https://unstats.un.org/sdgs/files/meetings/working-group-on-measurement-of-development-support/IAEG-SDGs-03-Finalized-draft-indicator-proposal-for-SDG-Target-17.3-and-Reporting-2021-10-05.pdf>. On Mobilized Private Finance members of the Group had “concerns and questions were raised regarding its boundaries, the ability of recipient countries to verify whether the flow meets the sustainability criteria and the fact that the available data as presented in the pilot study conducted by OECD relates to private sector commitments instead of developing countries’ actual receipts of disbursements as for all other flows.” See also <https://unstats.un.org/unsd/statcom/53rd-session/documents/2022-2-SDG-IAEG-E.pdf>.

### 3. TOSSD allocations for the SDGs, 2019 to 2022: Some indicative findings<sup>14</sup>

- 1. Total reported TOSSD has been growing since 2019 and total resources for TOSSD activities as a broader measure substantially exceeds reported ODA.** TOSSD has increased from \$256.7 billion in Net Disbursements in 2019 to \$369.1 billion in 2022 (an increase of 44%). As a point of reference, 31 DAC donors reported \$201.7 billion in ODA for 2022, with TOSSD capturing significant more flows from 119 providers.
- 2. Growth in TOSSD has been across both Pillars, but with reporting of International Public Goods under Pillar Two growing more sharply.** Flows reported to Pillar Two increased by 70% between 2019 and 2022, while flows reported as cross-border finance (Pillar One) increased by 33%. TOSSD is an evolving metric. Some of the growth in Pillar Two is likely due to increased capture of different aspects of IPG flows in TOSSD by some providers over these four years, rather than IPG growth per se compared to support for IPGs in 2019.
- 3. There seems to be a high degree of variability among DAC donors in reporting additional flows for SDGs through TOSSD, compared to their ODA levels.** On average over the three-year period (2019 to 2021), France reported 107% more flows in support of SDGs through TOSSD compared to its ODA levels for these years; European Union Institutions 56%; Switzerland 28%; and Canada 10%.
- 4. For all TOSSD providers, on average over three years close to 20% of activities reported to TOSSD were additional to activities already reported and available in the DAC's Creditor Reporting System (CRS).<sup>15</sup>** More than half of these additional activities (57%) related to International Public Goods and were reported against Pillar Two. Energy (34%) was the largest sector allocation for new activities reported to Pillar Two, with France accounting for 95% of these energy investments in mitigation. This sector was followed by Health at 14%, Communications at 8%, and General Environmental Protection at 7%.
- 5. Multilateral Organizations, excepting MDBs, had the largest share (70%) of new activities reported to TOSSD, with 24% of DAC donor providers' Gross Disbursement being new activities reported beyond the CRS.** The share for all other provider groups, including Southern Providers, were less than 10% of their Gross Disbursements.
- 6. In 2022, all activities reported uniquely to TOSSD were 24% of Gross Disbursements.** For Pillar One, cross border activities unique to TOSSD were 13% of Pillar One disbursements, and for Pillar Two this share increased to 46%.
- 7. TOSSD has unique value added in capturing flows in support of SDGs by Southern Providers, who are both recipients and providers of TOSSD.** The reporting by 18 bilateral Southern Providers and 4 institutional Southern providers over four years of reporting is a significant TOSSD achievement as a global metric, using the agreed UN conceptual framework to measure South South Cooperation (SSC). Reported activities by these providers represents 8% of total TOSSD Net Disbursements in the

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<sup>14</sup> These highlights draw from the five Briefing Notes, but have been updated with 2022 data where feasible.

<sup>15</sup> The CRS includes Other Official Finance (OOF) activities beyond those eligible to be classified as ODA.

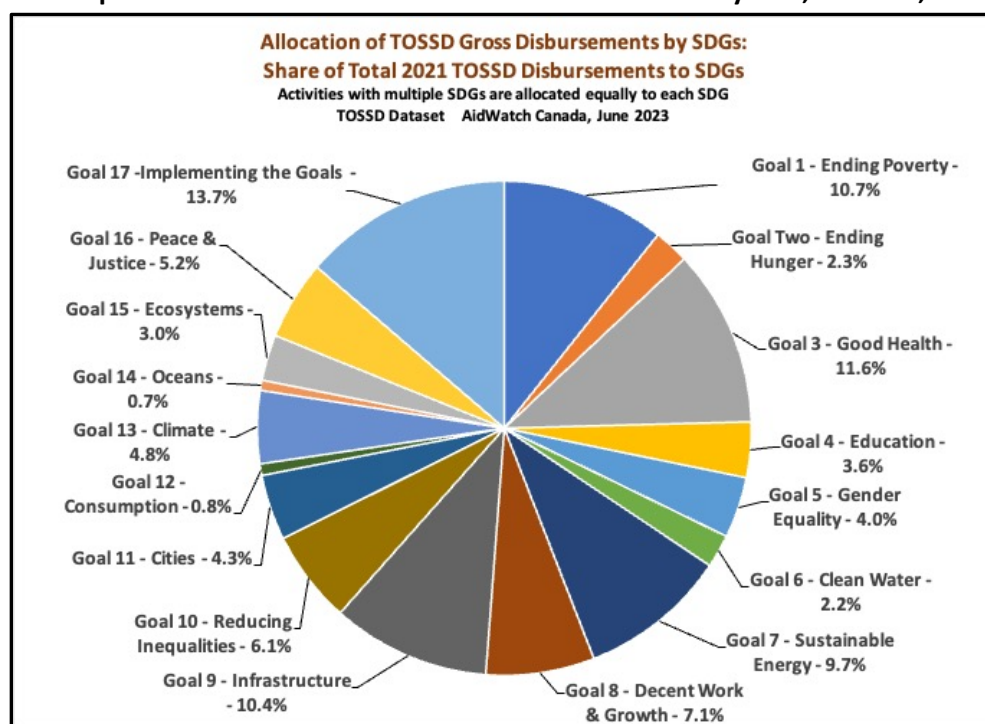
period 2019 to 2021. For 2022, Southern providers and institutions reported \$26 billion in Net Disbursements, down slightly from \$30.4 billion in 2021. While TOSSD does not yet include South-South providers such as China and India, major SSC providers such as Mexico, Brazil, Turkey, and the UAE are reporting to TOSSD. It is a unique source of information on SSC.

**8. Reporting TOSSD activities against specific SDGs is still a work in progress for some providers.<sup>16</sup>**

Despite TOSSD's deliberate focus on sustainable development and the SDGs, 76% of total Gross Disbursements for 2022 indicated an SDG goal or target. This performance is a slight improvement from 71% in 2021. The United States makes up the largest share (58%) of provider disbursements not reporting their activities against the SDGs. Several providers are only able to report part of their disbursements against SDGs. But among the 21 SSC providers reporting in 2022, only one did not report against the SDGs (Brazil).

**9. Providers have concentrated total TOSSD disbursements on select SDGs.** In 2021 not surprisingly providers put a high priority on Goal 3, Good Health and Wellbeing, Goal 17, Partnerships to Implement SDGs and Goal 1, No Poverty, but also Goal 7, Sustainable Energy and Goal 9, Resilient Infrastructure. Provider allocations to SDGs are concentrated among these five SDGs, which together account for 57% of the allocations of Gross Disbursements for activities that identify SDGs links. (Chart One)

**Chart One: Imputed Distribution of TOSSD Gross Disbursements by SDG, All SDGs, 2021**



<sup>16</sup> It is important to note that these Briefing Notes use a methodology for an imputed distribution to SDGs that allocates disbursements equally among SDGs where more than one SDG has been reported for an activity. This methodology differs from the one used on the TOSSD Dashboard, which counts 100% of the activity disbursement for each SDG reported.

**10. Gross Disbursements for Goal 1 (Ending Poverty) and Goal 10 (Reducing Inequality) have been inflated with the inclusion of provider administration costs in Goal 1 and refugee costs in provider countries in Goal 10.** Provider administration costs made up 8% of Gross Disbursements relating to Goal 1 and refugee costs in provider countries made up 42% of Gross Disbursements for Goal 10. These disbursements bear no relationship with the purpose and targets for these Goals should be moved to Goal 17. Most providers already report administration costs under Goal 17 – 76% of administration costs are reported under this Goal. Currently only 4% of disbursements for refugee costs in provider countries are reported under Goal 17, with 90% under Goal 10.

**11. Providers are falling short in their investments in several key areas – hunger, education, clean water – which are critical for Agenda 2030’s overarching goal to “leave no one behind” (LNOB).<sup>17</sup>** There is a surprisingly low level of provider allocations to Goal 2 (Ending Hunger) at 2% of Gross Disbursements, Goal 4 (Quality Education) at 4%, Goal 6 (Clean Water and Sanitation) at 2%, all areas that are critical for tackling poverty and vulnerability. Key cross-cutting SDGs such as Goal 5 (Gender Equality) at 4%, Goal 10 (Reducing Inequalities) at 6%, and Goal 16 (Justice, Peace and Strong Institutions) at 5% also remain quite modest.

DAC-member providers together devoted more than 60% of their TOSSD Gross Disbursements for SDGs important to LNOB, with six of these providers allocating more than 80%. On the other hand, the Africa Development Bank recorded only 31% of its SDGs disbursements directed to those important to LNOB. France provided only 27% of its disbursements to LNOB Goals and Targets. Close to half of France’s disbursements were directed to Goal 7, Sustainable Energy, mainly for subsidies for climate mitigation in France. Similarly, the EU Institutions devoted 43% to LNOB Goals, with Goal 17 taking up 25% of disbursements (focusing on provider administration costs, EU telecommunications investments and research and scientific institutions in the EU).

Recipient countries pilot studies reveal different profiles for the LNOB Goals and Targets, ranging from 64% of Gross Disbursements received by the Philippines, to 50% for Senegal, 43% for Ethiopia, and 42% for Indonesia.

**12. Loans play a major role in TOSSD financing for the SDGs.** In 2021, 34% of Gross Disbursements directed to SDGs were provided as loans, with 60% allocated through grants, and 6% with other financial instruments. Despite the growing number of debt distressed countries, only 40% of loans were provided on concessional terms.

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<sup>17</sup> Goals and Targets important for LNOB are Ending Poverty (Goal 1), Ending Hunger (Goal 2), Good Health and Well Being (Goal 3), Quality Education (Goal 4), Gender Equality (Goal 5), Clean Water and Sanitation (Goal 6), Reducing Inequalities (Goal 10), Peace, Justice and Strong Institutions (Goal 16), Achieve full and productive employment and decent work for all women and men (Goal 8, Target 8.5), Reduce the proportion of youth not in employment (Goal 8, Target 8.6, Take effective measures to eradicate forced labour, end modern slavery and human trafficking (Goal 8, Target 8.7), and Protect labour rights (Goal 8, Target 8.8) For more information and a detailed analysis of TOSSD and the SDGs, see [Briefing Note #2](#).

- 13. Gender equality as an SDG is weakly represented in TOSSD data, with cross cutting disbursements spread across many sectors.** Projects supporting Gender Equality, as a focal Goal (SDG 5), were only 1% of all Gross Disbursements where a single SDG is identified for the activity. Support for Women's Rights Organizations and Movements (\$0.8 billion) and Ending Violence Against Women and Girls (\$0.2 billion) accounted for only \$1 billion, which is 0.5% of total disbursements supporting SDGs, and only 12% of the investments in this SDG 5.
- 14. Country allocations suggest that 'leaving no one behind' is a relatively low priority for TOSSD SDG allocations.** Only a third of Pillar One TOSSD SDG activities were located in Africa, despite its preponderance of people living in extreme poverty and Agenda 2030's commitment to leave no one behind. Approximately a quarter of cross border flows for SDGs are directed to Least Developed and Low-Income Countries. Upper Middle-Income Countries received 30% of flows in 2021 relating to the LNOB SDGs (partly due to the high share of Humanitarian Assistance disbursements in Middle Income Countries [e.g. Syria, Turkey] in these Goals).

#### 4. Lessons and challenges in the data

- 1. The scope and value of TOSSD as a comprehensive metric has been greatly diminished by the lack of TOSSD reporting on the part of several major providers – the World Bank, Germany and the Netherlands.** The TOSSD Secretariat currently estimates flows for these non-reporting providers (and others) as a TOSSD "Aggregate" based on data in the DAC CRS. But Aggregate data is incomplete (e.g. no SDG linkages), may lack a TOSSD recipient perspective, and its scale can distort analyses of actual TOSSD data. Aggregate is currently large, accounting for 21% of Net Disbursements averaged over the four years, 2019 to 2022. In the five Briefing Papers, the analysis of TOSSD trends excludes Aggregate when analyzing individual provider contributions (except where specified otherwise). In addition, the inconsistent reporting by the European Investment Bank (EIB), particularly for 2021 and 2022, undermines the comparability of European Union Institutions across the four years.<sup>18</sup>
- 2. While analysis is still challenging as reporting providers and data coverage are still incomplete, TOSSD does enhance transparency for partner countries relating to multilateral organizations as well as for official support of Agenda 2030 and the SDGs.** All TOSSD data is fully accessible on the TOSSD Dashboard,<sup>19</sup> reasonably timely given the challenges in reporting and verification, and can be analyzed by recipient country or provider at the activity level as downloadable files. The data includes short project descriptions, information on relevant SDGs, financial instruments, concessionality, sector and purpose allocations, and channels of delivery. It is the source for new data for SSC providers that has been otherwise unavailable to date. The recipient perspective provides an important window on

<sup>18</sup> In 2022, for example, the EIB reported \$6.6 billion in Gross Disbursements, but no Reflows relating to its loan portfolio and no Commitments for that year.

<sup>19</sup> See <https://tossd.online/>.

the granularity of TOSSD commitments and disbursements for a wide range of multilateral organizations which are directed to recipient countries or IPGs.<sup>20</sup>

3. **The reporting of all activities against an SDG / SDG Target is a key TOSSD value-added, but the data that results from current rules for reporting SDGs requires major assumptions to analyze the distribution of TOSSD flows to individual SDGs.** Providers may indicate up to 10 SDGs or SDG Targets for each activity that they report to TOSSD, with no indication of the relative weight of each SDG in the implementation of that activity. On the Dashboard, the TOSSD Secretariat separates activities with only one SDG identified and then adds the share of those with more than one, using the total disbursement for each of these SDGs. This approach tends to over-emphasize the importance of activities with multiple SDGs identified. A different approach is taken in our Briefing Paper Two on TOSSD and SDGs. In this method, total disbursements for each activity is divided by the number of SDGs identified and allocate equally to each. (See the Methodology section for **Briefing Note Two**) This approach tends to under-emphasize cross-cutting SDGs such as Goal Five on Gender Equality. (See **Annex Two** for a comparison of the results from each methodology for individual SDGs.)

In 2021, almost half of activity Gross Disbursements (49%), where an SDG is identified, reported only one relevant SDG. Those reporting two SDGs accounted for a further 23% of disbursements, and those reporting five or more SDGs represented only 13% of Gross Disbursements.

4. **The provider perspective for TOSSD is now available for some providers, but contributes little new information beyond what is already available in the CRS for DAC donors.** Provider flows directed to multilateral organizations is the main additionality of the provider perspective, but this TOSSD perspective has reduced transparency and usefulness for recipient countries. It contributes very little to the value propositions for TOSSD. Almost all of the additional activities relating to multilateral organizations in the provider perspective have been derived from the CRS. For example, only 7% of \$21.4 billion in French disbursements over three years for multilateral organizations under the provider perspective were reported uniquely to TOSSD. In the future, it may be that SSC providers, some of whom channel significant resources for sustainable development through multilateral organizations, may have an interest in the provider perspective to capture this aspect of their TOSSD financing.
5. **TOSSD is so far not a tool for greater transparency for mobilized private finance at the activity level.** While \$64 billion in mobilized private finance in 2022, TOSSD provides almost no useful information on the sources, the purposes, SDG-linkages, and activity allocations of this mobilized finance. For TOSSD in 2022, \$14.3 billion was reported as mobilized by bilateral providers and \$49.5 billion by multilateral providers. All amounts were derived from the DAC CRS. Over the four years, there is information only on the leveraging mechanism (direct investment, credit lines, guarantees, loans, etc.), recipient country, regional allocations, and basic sector allocations. Mobilized private finance is reported separately from TOSSD on the TOSSD Dashboard.

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<sup>20</sup> ODA provides limited data on DAC donor inflows to multilateral organizations, not these organizations' outflows for development purposes.

6. **Pillar Two has a large potential for TOSSD inflation of reported amounts due to a lack of clarity in implementing *Reporting Instructions* for IPGs of substantial benefit to recipient countries.** There are no definition or criteria for the measurement of “substantial benefit”. Provider case studies suggest that the reporting of activities considered IPGs is very mixed, ranging from conservative (Canada) to open ended (the EU) inclusion. Some of these included activities significantly distort and inflate the provider’s TOSSD flows reported to Pillar Two. Together they undermine the overall credibility of the TOSSD metric as “a coherent, comparable and unified system for tracking resources for sustainable development that can inform strategic planning, identify emerging gaps and priorities,” particularly for developing countries. [*Reporting Instructions*, §2] Some examples from the existing 2019 to 2021 data:

- The energy sector accounted for 45% of France’s Gross Disbursements between 2019 and 2021, of which 94% were under Pillar Two, mainly for subsidies for climate mitigation activities in France.
- More than 58% of Switzerland’s total TOSSD were for IPGs in Pillar Two, with 45% of these flows directed to refugee costs in the provider country. These expenditures made up 79% of activities reported uniquely to TOSSD by Switzerland.
- More than half (54%) of EU investments in IPGs were disbursements for research institutions and activities and telecommunications investments in Europe, with no rationale provided in how \$1.6 billion in support in 2021 for the European Global Navigation Satellite System (Galileo) provided “substantial benefit” as an IPG for developing countries. More than \$2.3 billion in 2021 for IPGs was directed to European Research and Scientific Institution. A further \$1.2 billion went towards “facilitation of orderly, safe, regular and responsible migration and mobility.”
- The top two activities (cumulative 2019 to 2021) reported by Canada under Pillar Two were \$1.6 billion for refugee costs in the provider country and \$1.5 billion for note encashments for IMF Quota Resources. Together these accounted for 47% of all reported activities under Pillar Two for these three years. While a medium-sized provider, Canada accounted for 57% of all TOSSD disbursements reported to the IMF for the three years of data.

In response to these concerns, the Interim Governing Body of the International Forum for TOSSD in February 2024 decided to change the focus for TOSSD from “the promotion of sustainable development **in** developing countries”, to “sustainable development **of** developing countries”. The broader notion of the latter leads to a narrative for a much wider scope for TOSSD eligible activities.<sup>21</sup>

In doing so, they also agreed to split Pillar Two into two distinct sub-pillars – Pillar 2A focusing on IPG activities that “address issues specific to developing countries or their populations” and Pillar 2B focusing on IPG activities “of more global nature with no particular focus on developing countries (e.g., climate change mitigation, basic research, R&D related to global challenges). The delineation of these two sub-pillars is the subject of discussion for the Forum in 2024 to be implemented in 2025 for 2024 TOSSD data.

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<sup>21</sup> TOSSD Secretariat, “Roadmap for the Delineation of Pillar II,” accessed at [https://tossd.org/docs/Item\\_6b\\_Roadmap\\_Pillar\\_II.pdf](https://tossd.org/docs/Item_6b_Roadmap_Pillar_II.pdf)

While CSO Observers welcomed greater transparency with Pillar 2A, they have argued that TOSSD must equally safeguard a focus on the interests of developing countries in establishing criteria for Pillar 2B.<sup>22</sup> An important test might be whether the implications for developing countries have been explicitly considered for the reported activities.

7. **TOSSD is still very much an evolving metric, from which conclusions about trends can be distorted, due to inconsistent reporting of Pillar Two.** The rules for ODA took many years in the 1970s to clarify, and these ODA Reporting Directives continue to evolve (with CSOs and other experts continuing to identify issues and challenge what is reported). So far TOSSD has had only four years of provider experience in reporting data with very mixed scope and coverage for IPGs and Pillar Two. As noted above, there have been some basic challenges in the interpretation of the *Reporting Instructions* for IPGs, consistent with the stated purposes and value-added of TOSSD for recipient countries. Given major inconsistencies, comparisons between providers and SDG priorities, can be problematic. While the reporting of IPG activities in support of Agenda 2030 is a key aspect of TOSSD's value-added, trends can be interpreted at this stage as only broadly indicative of directions of finance for Agenda 2030.

## 5. Some concluding recommendations

1. **The International Forum on TOSSD must give priority to encouraging maximum provider participation and reporting to TOSSD.** All TOSSD members should encourage full participation in TOSSD by all non-reporting providers and multilateral organizations, and in particular the World Bank, Germany and the Netherlands. Maximum provider coverage is essential to enable the value added of TOSSD and greater universality of reporting from all major providers is critical to drawing credible trends in finance for Agenda 2030.
2. **The International Forum on TOSSD must continue to prioritize and safeguard the recipient perspective in TOSSD as a primary value-added of the metric.** The recipient perspective is a unique value-added of TOSSD, which enables a comprehensive window for information on all external official flows directed towards SDGs in recipient countries.
3. **The International Forum on TOSSD in collaboration with UNCTAD should support the expansion of coverage for South South Cooperation (SSC) in TOSSD.** The agreed UNCTAD framework for reporting SSC will encourage countries to increasingly report TOSSD eligible activities. Some global south provider countries may require technical support in adapting information management systems with TOSSD data reporting.
4. **The International Forum on TOSSD should review the current *Reporting Instructions* for linking TOSSD activities to SDGs / SDG Targets to enable a statistically accurate reflection of allocations of TOSSD disbursements to these SDGs.** Consideration should be given to several options for improving the quality of SDG data in TOSSD: 1) identifying the two primary SDGs for those activities

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<sup>22</sup> CSO Observers, "Concerns over suggested decisions on TOSSD definition and Pillar II revisions," February 16, 2024, accessed at [https://tossd.org/docs/CSO\\_concerns\\_Pillar\\_II\\_Feb\\_2024.pdf](https://tossd.org/docs/CSO_concerns_Pillar_II_Feb_2024.pdf).

for which providers identify more than one SDG; and/or 2) limiting the number of reported SDGs per activity to a maximum of four. Allocations to SDGs per activity should be limited to the total disbursement for that activity as the maximum to be allocated.

5. **The International Forum on TOSSD should address the challenges in reporting IPGs in Pillar Two, consistent with the purposes and value added of TOSSD as a measure of support for sustainable development in developing countries.** Any adjustments to the *Reporting Instructions*, including Pillar 2A and Pillar 2B, should retain as a key component of TOSSD the measure of flows for IPGs that benefit developing countries and their populations, including “substantial benefit” in Pillar 2A.

- The *Reporting Instructions* should be augmented to clarify a methodology for assessing “substantial benefit”, including consideration of intentionality for Pillar 2B (i.e. consideration for the interests of developing countries has been explicit in the reported activity).
- Where domestic expenditures in provider countries for IPGs have a global scope (such as subsidies for renewable energy and mitigation in provider countries or global satellite communications systems), the International Forum on TOSSD should agree on a set of coefficients that approximate the average share in substantial benefit to developing countries for these domestic expenditures (as is the practice in other areas such as climate finance).
- The *Reporting Instructions* should be amended to restrict the reporting of “Research and Development” to activities that can clearly demonstrate substantial benefit in recipient countries and agree on a coefficient for those that are basic research or global in scope. To be included in TOSSD, the description of this research and the consideration given to recipient countries must be reported and available in accessible TOSSD data.
- The reporting of IPG activities of global scope (e.g. climate mitigation actions in provider countries), beyond those of substantial benefit to recipient countries or where consideration has been given to benefits to these countries, should be reported separate from the core TOSSD components, similar to current practice for mobilized private finance.

6. **The International Forum on TOSSD and its members should strengthen the resources for the TOSSD Secretariat to enable the Secretariat to fully support the evolution of a credible TOSSD metric.** Addressing the current challenges in the TOSSD metric, encouraging non-reporting providers, supporting requests for assistance by SSC providers in reporting to TOSSD, collecting and implement measures for verification of data against the *Reporting Instructions*, will result in a legitimate, credible and useful metric for advancing Agenda 2030.

## Annex One

### Some TOSSD Definitions / Glossary

References are to paragraphs in the *TOSSD Reporting Instructions*, April 2023.

See <https://tossd.org/docs/reporting-instructions.pdf>. Note that the TOSSD definition has been updated according to the agreement at the February 2024 meeting of the Interim Governing Body of the International Forum for TOSSD.

**Total Official Support for Sustainable Development (TOSSD)** is a statistical measure that includes all officially-supported resources to promote sustainable development of developing countries. This includes i) cross-border flows to developing countries and ii) resources to support development enablers and/or address global challenges at regional or global levels. (§8)

**Sustainable development** is development that meets the needs of the present without compromising the ability of future generations to meet their own needs. (§10) TOSSD is inherently linked to the 17 Sustainable Development Goals and Targets as agreed in the 2030 Agenda. (§11)

**TOSSD Recipient Countries** are any country on the TOSSD List of Recipient Countries, which includes all countries and territories that were on the “DAC List of ODA recipients” in 2015 (the year when the 2030 Agenda was adopted), adjusted for any other country and territory that has activated the TOSSD opt-in/opt-out procedure. Any country or territory, except traditional donors, can activate this opt-in/opt out procedure at any point in time. (§52 and §53) In 2021 TOSSD provider reported TOSSD flows to 148 recipient countries. There were 146 countries on the DAC List of ODA recipients in 2015.

**TOSSD Providers** are countries and territories that undertake activities in support of sustainable development in third countries (bilateral provider) or international agencies, institutions, organisations or funds whose members are governments and who are represented at the highest decision-taking level in the institution by persons acting in an official capacity. Multilateral institutions include i) United Nations agencies, programmes, funds and commissions; ii) the International Monetary Fund; iii) the World Bank Group; iv) regional development banks; v) the European Union institutions; and vi) other multilateral funds, partnerships, initiatives and financing facilities. (§30 and §31) In 2022 there were 119 providers reporting to TOSSD. There were 30 DAC providers in 2022 reporting ODA and 20 additional non-DAC countries reporting ODA-like flows to the DAC.

**Cross Border Flows (Pillar One)** are resources extended directly to TOSSD recipients in support of sustainable development by bilateral and multilateral providers. (§39) Cross-border flows to recipient countries can also support IPGs or development enablers or address global challenges, but are nevertheless reported under Pillar One. (§69) Multi-country activities, i.e. activities that result in cross-border flows to several countries belonging to the same region, are also reported in Pillar I using regional recipient codes. (§70)

**International Public Goods (Pillar Two)** are goods which provide benefits that are non-exclusive and available for all to consume in at least two countries. The term “good” refers to resources, products, services, institutions, policies and conditions. (§15)

**Global challenges (Pillar Two)** are issues or concerns that bring disutility on a global scale and that need to be addressed globally. (§16) There is a significant overlap between IPGs and global challenges. Not all activities addressing global challenges are IPGs (e.g. primary education programmes).

**Development enablers (Pillar Two)** are the means that help provide IPGs and/or address global challenges. They often have the characteristics of IPGs. They can be seen as “intermediate” IPGs as opposed to final IPGs. (§18)

**Mobilised Private Finance** is private sector resources mobilised by official interventions for the purposes of sustainable development, where a direct causal link between the official intervention and the private resources can be demonstrated. (§13 and §60) They are presented under a separate TOSSD heading as the funds do not necessarily originate from the provider country and may even be domestic i.e. originate from the recipient country. (§39) The point of measurement of resources mobilised is at the level of the transaction with the recipient country. (§63 and Annex F)

**The Recipient Perspective** includes all eligible TOSSD flows where the point of measurement of bilateral and multilateral cross-border are those received by TOSSD eligible countries from all providers and multilateral organizations. Bilateral provider core and earmarked inflows to multilateral organizations are not included; only multilateral outflows directly to recipient countries are included in a given year. Flows for International Public Goods “must provide substantial benefits to TOSSD recipients or their populations”.

(§72 and TOSSD Secretariat, “A provider perspective for TOSSD – preliminary considerations,” July 2022, accessed at [https://tossd.org/docs/Item%207\\_Provider\\_perspective\\_TOSSD.pdf](https://tossd.org/docs/Item%207_Provider_perspective_TOSSD.pdf).)

**The Provider Perspective** reflects the eligible TOSSD flows that a (bilateral) provider makes to promote sustainable development in developing countries, inflows to multilateral regional and global organizations, and eligible investments in the provider country.

(TOSSD Secretariat, “A provider perspective for TOSSD – preliminary considerations,” July 2022, accessed at [https://tossd.org/docs/Item%207\\_Provider\\_perspective\\_TOSSD.pdf](https://tossd.org/docs/Item%207_Provider_perspective_TOSSD.pdf).)

Official Development Assistance (ODA) is the measure of donor effort on the part of the governments of members of the OECD Development Assistance Committee (DAC) in providing concessional resources to the current list of DAC ODA eligible countries for the purposes of economic development and welfare in developing countries. (Annex G and OECD DAC, Official development assistance – definition and coverage, accessed at <https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/officialdevelopmentassistanceandcoverage.htm>)

Creditor Report System (CRS) is the DAC’s statistical database that captures all ODA commitments and disbursements, as well as Other Official Aid, at the activity level, reported by DAC members and multilateral organizations. The CRS is fully accessible and the data can be downloaded.

(See the CRS at <https://stats.oecd.org/Index.aspx?ThemeTreeId=3>.)

## Annex Two

### Methodologies in Allocating Financial Flows to SDGs

Goals	(1) TOSSD Briefing Note Two 2021	(2) TOSSD Dashboard 2021	(3) Artificial Intelligence 2021
1 - Poverty	10.7%	12%	7.6%
2 – Hunger	2.3%	4%	9.4%
3 - Health	11.6%	12%	19.7%
4 - Education	3.6%	3%	7.1%
5 - Gender	4.0%	8%	1.4%
6 - Water	2.2%	5%	4.0%
7 – Sustainable Energy	9.7%	8%	7.1%
8 – Work and Growth	7.1%	10%	13.7%
9 - Infrastructure	10.4%	14%	7.4%
10 – Inequality	6.1%	9%	0.7%
11 - Cities	4.3%	7%	8.0%
12 - Consumption	0.8%	3%	0.1%
13 – Climate	4.8%	10%	1.2%
14 - Oceans	0.7%	1%	0.1%
15 - Ecology	3.0%	7%	1.5%
16 – Institutions	5.3%	6%	9,5%
17 – Implementation	13.7%	16%	1.3%

**(1) Brian Tomlinson, Briefing Note Two: Achieving Agenda 2030: Trends in the allocation of TOSSD resources towards leaving no one behind, ActionAid, Oxfam and AidWatch Canada, 2023.**

Methodology: Activities disbursements divided equally among all SDGs identified for that activity.

**(2) TOSSD Secretariat, TOSSD Dashboard: 2021 SDG Data.**

Methodology: For each SDG, share of activity disbursement with one SDG added to share of activities with more than one SDG identified based on full disbursement for each SDG identified.

**(3) Bryan Burgess, John Custer, Samantha Custer, Financing Agenda 2030: Are donors missing the mark on the Sustainable Development Goals?, September 2023, <https://docs.aiddata.org/reports/global-goals-2023/Financing-Agenda-2030.pdf>**

Methodology: Tag and analyze 2.7 million Official Development Finance projects between 2010-2021 using machine learning to understand their contributions to the SDG thematic areas at a goal and target level.