



Total Official Support for Sustainable Development

BRIEFING NOTE TWO

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

A review of 2021 TOSSD data for the Sustainable Development Goals



Acknowledgements

ActionAid International Italia ETS and Oxfam America 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 second in a series of five Notes:

- 1) An Overview of trends in the 2019 to 2021 data;
- 2) Analyzing trends in the allocation of TOSSD resources to the Sustainable Development Goals (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.

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.

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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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Highlights in Financing the SDGs: A Profile of TOSSD Data, 2021

1. Reporting SDGs to TOSSD is still a work in progress for many providers Despite TOSSD's focus on sustainable development and the SDGs, only 55% (\$217.5 billion) of 2021 TOSSD Gross Disbursements have indicated an SDG Goal or Target. This performance improves to 71% when the TOSSD's estimate for Aggregate is removed. (Aggregate is a TOSSD Secretariat estimate for providers not currently reporting to TOSSD.) This performance on reporting SDGs has not improved between 2020 and 2021 and is mainly due to the United States unable to report against SDGs.

2. 2021 data reveals a high providers' priority for 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.

3. Providers indicate a relatively strong focus in 2021 on the eight SDGs and four Targets vital for "leaving no one behind".¹ Gross Disbursements for these LNOB Goals and Targets in 2021 totaled \$105.0 billion or almost half (48%) of total Gross Disbursements for all targeted SDGs. With Goal 3 (Good Health and Wellbeing) at 12% of total SDG allocations, this performance for LNOB Goals may be influenced to some degree by strong provider disbursements responding to the COVID-19 pandemic. Providers indicated that 45% of their allocations to Goal 3 were responses to the pandemic.

4. Providers nevertheless are seemingly falling short in their investments in several key areas that are critical for "leaving no one behind" (LNOB). 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%, areas 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.

5. DAC Donor Providers reporting to TOSSD and SDGs devote more than 60% of their disbursements for SDGs to LNOB SDGs, with 6 of these providers allocating more than 80%. Among the DAC Donor Providers, the share of their total SDG finance, at 48% for LNOB SDGs, is brought down by very large providers – France, Japan and the European Union. The United Kingdom, Denmark, Slovak Republic, Hungary, Ireland and Canada, for example, devote more than 80% of their Gross Disbursements to LNOB Goals. Other provider groups have a mixed record in support of these Goals, with the IADB and ADB over 60%, but the Africa Development Bank at only 31% of its total disbursements for these LNOB SDGs.

¹ These Goals and Targets 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)

6. Goal 7, Sustainable Energy, and Goal 14, Sustainable Use of Oceans, have a high level of International Public Goods investments (Pillar Two) at 69% and 59% respectively of finance dedicated to these SDGs.

Overall, 70% of SDG activities are cross border flows. Goal 13, Climate Action, where one would have expected a much larger share of International Public Goods (IPGs) has only 15% of its finance in Pillar Two. However, two key SDGs for addressing issues of poverty and vulnerability at the country level, such as Goal 1, No Poverty, and Goal 10, Reducing Inequalities, also have surprisingly large shares of IPGs investments at 42% and 48% respectively (due to the inclusion of administration and refugee costs in provider countries in these Goals).

7. Loans continue to play a major role in TOSSD finance for the SDGs.

Despite the growing numbers of debt distressed countries, more than a third (34%) of Gross Disbursements for SDGs finance was in the form of loans in 2021, with only 60% financed as grants. For LNOB SDGs, the share for grants increases to 65%. Only 40% of loans for all SDGs are concessional; however, 58% of loans for LNOB SDGs have concessional terms. The overall use of loans for SDGs is likely under-estimated, given the absence of TOSSD data from the World Bank and Germany (non-reporting providers).

8. Humanitarian aid and the health sector account for close to a quarter (24%) of all TOSSD Gross Disbursements in 2021 for SDGs.

Energy at 11% of Gross Disbursements is also a key sector for SDG allocations, with 64% of these allocations considered IPGs under Pillar Two. General Programme Assistance, a sector which covers various forms of budget support, at 5%, makes up a sizable proportion of TOSSD SDG Gross Disbursements, given the reduced attention to this modality by all DAC providers in their ODA allocations (2% in 2021).

9. Education, Agriculture and Water and Sanitation, as key sector investments for reducing poverty and inequalities, account for very small shares of total SDG disbursements.

These sectors represent 4%, 3% and 2% of total Gross Disbursements for the SDGs, respectively. While a higher overall allocation, more than 40% of disbursements allocated to Goal 1, Ending Poverty, is devoted to humanitarian assistance. A further 8% is allocated to donor administration costs. Of the \$5.3 billion devoted to Goal 10, Reducing Inequalities, 42% is accounted for by resourced dedicated to refugee costs in provider countries.

10. 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), was only 1% of all 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 funds supporting SDGs, and only 12% of the investments in this SDG 5.

11. 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. 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 to Middle Income Countries [e.g. Syria, Turkey] in these Goals).

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

A. Introduction

In May 2023, the UN Secretary General, in a Special Report on Progress towards the Sustainable Development Goals (SDGs), declared that the SDGs were significantly off-track at the midpoint to 2030. The promise to “leave no one behind” is in deep peril. Fragile progress has been derailed by compounding crises arising from a pandemic, the 2022 Russian invasion of Ukraine, and accelerating climate-related disasters. Global hunger levels are back at 2005 levels. We are currently on track for at least 575 million people living in extreme poverty in 2030, 84 million children out of school, and 300 million children or young people who attend school unable to read and write.¹ A fundamental shift is needed in commitment, solidarity, financing and action.

The Secretary General is calling for an SDG Stimulus Package, with an additional investment of \$500 billion annually to 2030 above current financing for the SDGs. While a large financing gap exists for resources needed to achieve Agenda 2030 and its 17 SDGs, little information exists on current financing levels. A new metric, Total Official Support for Sustainable Development (TOSSD), has been developed by the International TOSSD Task Force to partially fill this data gap in relation to international flows for partner countries.²

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.”³ In a dramatically changing financing landscape, TOSSD is intended to deliver greater transparency in the financing of sustainable development, including both concessional and non-concessional official resources as well as mobilized private flows that are reported separately, from a broad scope of providers, north and south.⁴ The framework requires

¹ United Nations, Progress towards the Sustainable Development Goals: Towards a Rescue Plan for People and Planet, Report of the Secretary-General (Special Edition), Advanced Edition, May 2023, A/78/XX-E/2023/XX, accessed at https://hlpf.un.org/sites/default/files/2023-06/SDG%20Progress%20Report%20Special%20Edition_1_0.pdf and Li Junhua, “To fight for the SDGs, it’s time for this rescue plan,” DevEx, June 16, 2023, accessed at <https://www.devex.com/news/opinion-to-fight-for-the-sdgs-it-s-time-for-this-rescue-plan-105691>.

² The TOSSD International Task Force is an inclusive group of experts from provider countries, recipient countries and multilateral organisations that has been collectively developing TOSSD since 2017. It is supported by an independent TOSSD Secretariat. Luca de Fraia and Brian Tomlinson (author of this Note) have participatory Observer Status with the Task Force. See <https://www.tossd.org/task-force/>. The Task Force has been served by an independent Secretariat. As of 2024 the Task Force has transitioned to the International Forum on TOSSD.

³ TOSSD International Task Force, “TOSSD Reporting Instructions,” April 2023, accessed at <https://tossd.org/docs/reporting-instructions.pdf>.

⁴ See International Task Force Co-Chairs, “TOSSD Strategy Paper,” February 2021, accessed at <https://tossd.org/docs/strategy-paper-by-co-chairs.pdf>.

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.”⁵

In March 2023, the TOSSD Task Force released the 2021 data at the activity level, which had been reported by 106 providers. ActionAid Italy, Oxfam International and AidWatch Canada have analyzed these data and the apparent trends in TOSSD allocations in a series of five Briefing Papers:⁶

- 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 in the data;
- 4) Profiling TOSSD allocations by Select Provider Countries; and
- 5) Profiling TOSSD receipts for Select Partner Countries.

The five Briefing Papers have been summarized in “A Summary of TOSSD Data, Challenges and Issues for the International Forum on TOSSD”, March 2024, with proposals for the new governance body for TOSSD, the International Forum for TOSSD.

A first Briefing Paper provides an overview of trends for three years of data (2019 to 2021) and sets the stage for in-depth analyses in the subsequent Briefing Papers. This second Briefing Paper looks in more depth at patterns in the allocation of 2021 TOSSD resources towards the SDGs. It can be read as a stand-alone report, but the reader will benefit from reviewing the first Briefing Paper for background on overall trends in the TOSSD data since 2019.

It also is important to note that in these initial years of reporting TOSSD activities, significant issues remain relating to comprehensive coverage by providers (for example, the World Bank, Germany and the Netherlands do not yet report to TOSSD) and in the scope of the data provided (for example, the United States does not report against the SDGs, and many providers do not yet report against the SDG targets, but only the Goals themselves). The patterns identified relating to SDG financing need to take these limitations into account. They indicate some important directions in finance for further monitoring, but at this point definitive statements on current levels of finance for SDGs is not possible. It is important to read carefully the **Methodological Note** that follows.

⁵ “TOSSD Reporting Instructions,” op. cit.

⁶ 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; 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 for Official Financing of the SDGs

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. The latter report to TOSSD outflows to recipient countries and to International Public Goods (IPGs); providers do not report inflows to these multilateral organizations. The detailed TOSSD data, however, also allows for analysis by provider, which is the focus of much of the analysis in this Briefing Note. The TOSSD Task Force agreed to present a provider perspective for TOSSD data through separate provider files accessed from the TOSSD Dashboard.⁷

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 there are “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 **Briefing Note Three**.

A number of large providers (such as Germany, the Netherlands, Luxembourg, and the World Bank) have not reported activities to TOSSD. TOSSD data for these providers and others has been derived by the Secretariat from the DAC’s Creditor Reporting System (CRS) and is reported as “Aggregate.” As noted above the absence of these providers seriously undermines a comprehensive picture of resources allocated to achieve Agenda 2030. Aggregate data does not contain information in some important data fields for TOSSD, including activity links to SDGs.

Providers report their allocations at the activity level to the 17 SDGs and their 169 targets. This Briefing Note examines patterns for the SDG data for those providers who have reported in 2021, ignoring those providers that have not yet reported this information (e.g. the United States). Also, at this stage, not all providers have reported against the 169 Targets, as some report only against the 17 SDGs.⁸ 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, Gross

⁷ 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 also the “Provider Perspective” in the TOSSD Dashboard for excel spreadsheets with the provider perspective for TOSSD for select providers, <https://tossd.online/provider-perspective>.

⁸ For example, approximately 25% of Gross Disbursements for providers reporting only 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 data for 2021 (the most recent at time of analysis).

The analysis also focuses only on Gross Disbursements allocated to the 17 SDGs. The 2021 data allows for a calculation of Net Disbursements through taking account 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 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 (see **Briefing Note Four**) 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),
- 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),
- Implement development-oriented policies that support productive activities (Goal 8, Target 8.3),
- 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).

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.⁹

⁹ 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 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

C. Analyzing 2021 TOSSD Allocations to the SDGs and LNOB

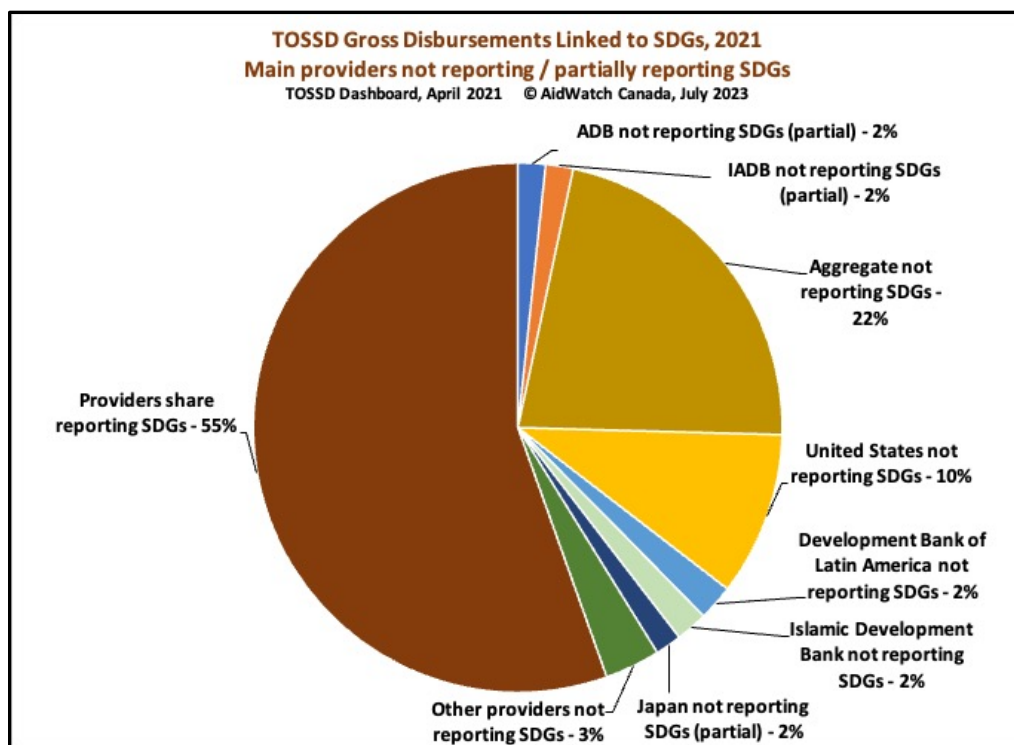
1. Total TOSSD Gross Disbursements in support of the SDGs

In 2021 providers identified a total of \$393.5 billion in Gross Disbursements in support of sustainable development in partner countries. Of this amount, providers only reported at least one SDG totaling \$217.9 billion in Gross Disbursements, or 55% of these total Gross Disbursements. However, this amount (\$217.5 billion) was 71% of Gross Disbursements, when Aggregate is discounted. The latter is an amount determined by the TOSSD Secretariat for providers not reporting to TOSSD, and for which no SDGs were identified. (See **Annex One** for list of providers reporting/not reporting SDGs in 2021).

- Eight-four (84) providers linked one or more SDGs to all of their reported activities.
- Twelve (12) providers reported no SDGs, with the United States and Aggregate being the largest among these 12 providers. The United States reports to TOSSD but claims that it is not in a position to report against SDGs.
- Twenty-three (23) providers linked only part of their total Gross Disbursements to one or more SDG.

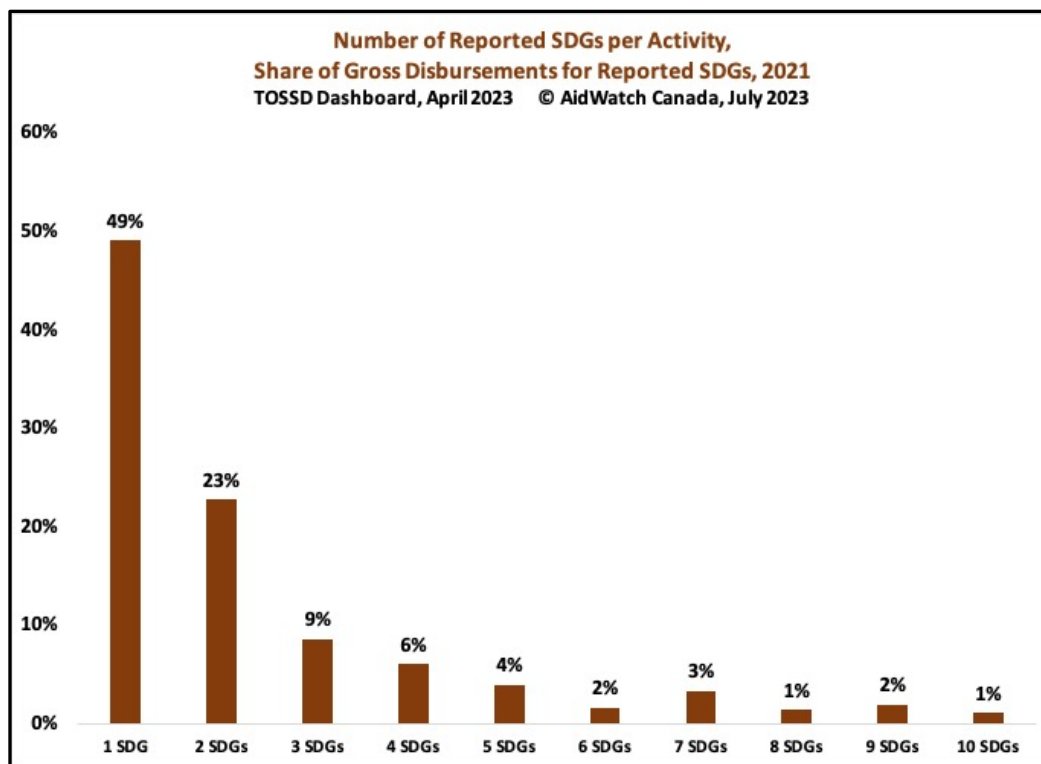
Chart 1 indicates that the United States and Aggregate made up 32% of TOSSD Gross Disbursements in 2021 that did not link activities to one or more SDGs. This Briefing Note analyzes the 55% of Gross Disbursements where providers did link activities with SDGs.

Chart 1: Providers Reporting / Not Reporting SDGs: Share of TOSSD Gross Disbursements 2021



Close to half (49%) of activities with links to SDGs (by value) had only one SDG linked to that activity. (**Chart 2**) Activities with four or fewer SDGs identified made up 87% of Gross Disbursements in 2021. However, the remaining 13% of Gross Disbursements with five or more SDGs, while relatively small in value, often included cross-cutting SDGs such as Gender Equality (Goal 5) or Reducing Inequalities (Goal 10).

Chart 2: Number of Reported SDGs per Activity, Gross Disbursements, 2021



2. Allocation of Gross Disbursements to Individual SDGs

Charts 3, 4 and 5 highlight the relative allocations of providers' Gross Disbursements for individual SDGs. As is apparent in **Chart 3**, Goal 17 (Partnerships for implementing the SDGs) received the highest share at 14% of total Gross Disbursements dedicated to SDGs, with Goal 3 (Good Health and Wellbeing) at 12% and Goal 1 (No Poverty) at 11%. These were closely followed by Goal 9 (Resilient Infrastructure) and Goal 7 (Sustainable Energy) both at 10%.

Cross-cutting themes such as Goal 5 (Gender Equality) and Goal 10 (Reducing Inequalities) received a smaller share of Gross Disbursement (4% and 6%, respectively).

In many respects Goal 17 and its Targets are primarily focused on implementation of the other 16 SDGs. (See **Section 7** below for a sectoral analysis of Goal 17). **Chart 4** removes Goal 17 and recalculates the relative shares for the remaining 16 Goals. Doing so accentuates the individual shares seen in **Chart 3**. There remains a strong focus on Good Health and Wellbeing, Resilient Infrastructure, Ending Poverty and

Sustainable Energy, accounting for almost 50% of allocations, with increased attention to cross cutting Goals such as Goal 16 (Peace, Justice and Strong Institutions), Goal 5 (Gender Equality) and Goal 10 (Reducing Inequalities).

Chart 3: Allocation of TOSSD Gross Disbursements by SDG, All SDGs, 2021

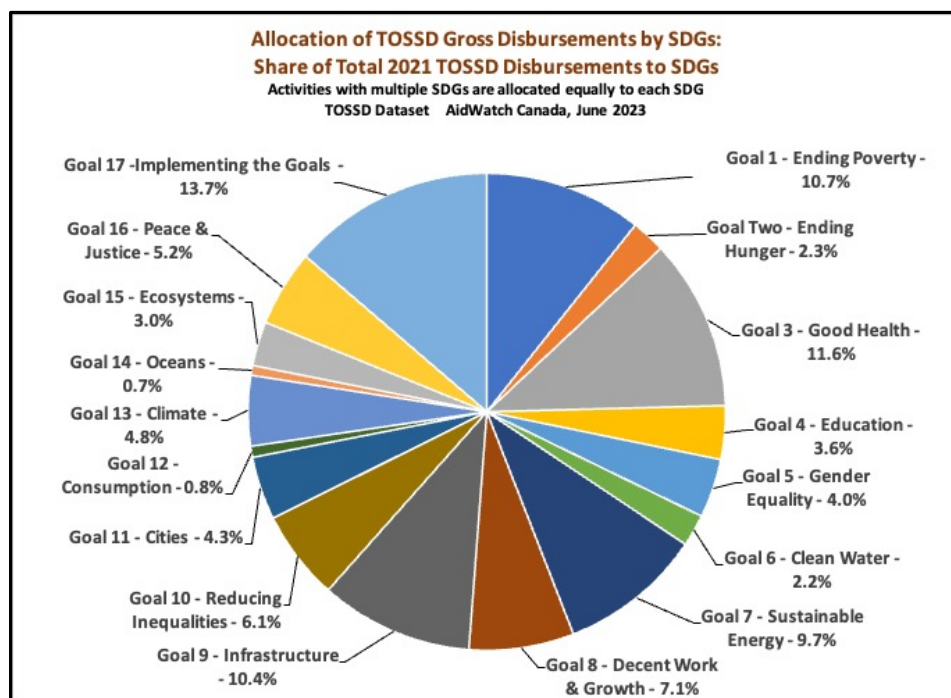
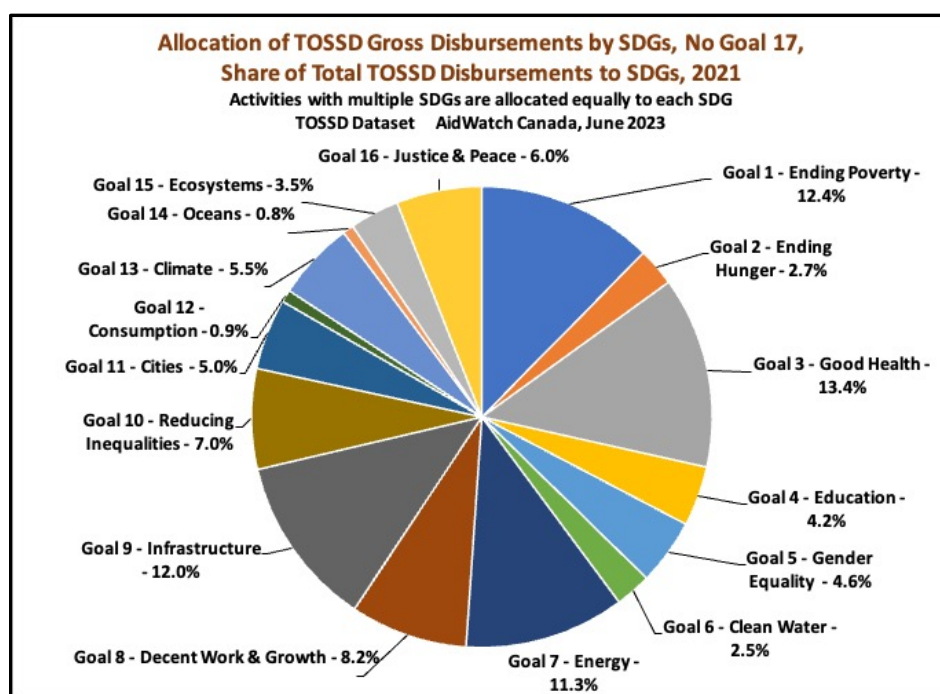


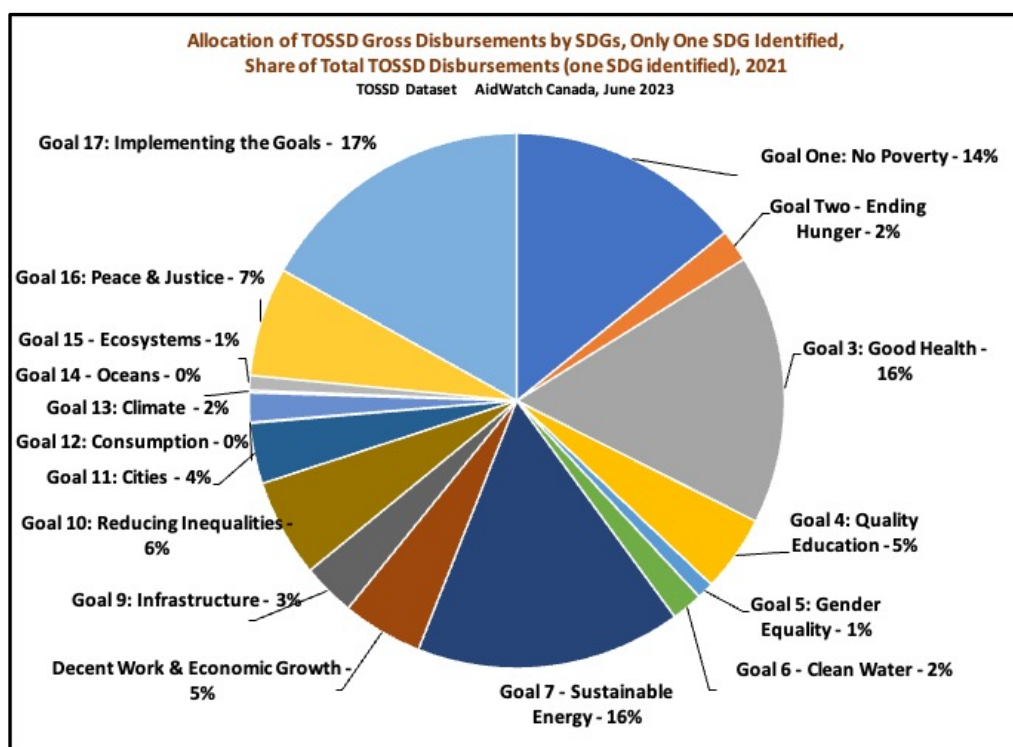
Chart 4: Allocation of TOSSD Gross Disbursements by SDG, No Goal 17, 2021



As noted above, almost half (49%) of Gross Disbursements allocated to SDGs were for activities where only one SDG is identified and seen as the exclusive focus for that activity. **Chart 5** allocates these disbursements to each specific focused SDGs. While clearly a partial picture for provider intentions for SDGs, it hints at some primary focal SDGs in these allocations.

Chart 5 indicates a significant focus on Goal 17 (Partnerships to Implement the Goals)¹⁰ at 17% of Gross Disbursements, Goal 7 (Sustainable Energy) at 16%, Goal 3 (Good Health and Wellbeing) at 16%, and Goal 1 (Ending Poverty) at 14%, together accounting for almost two-thirds of the disbursements for activities with a single focused SDG.

Chart 5: Allocation of TOSSD Gross Disbursements for Activities with a Single Focused SDG, 2021



The attention in the 2021 TOSSD data to Good Health and Wellbeing is not surprising given the pre-occupation with the COVID-19 pandemic in that year. At the same time, there is a surprisingly low level of allocation to Goal 2 (Ending Hunger) at 2%, Goal 4 (Quality Education) at 4%, Goal 6 (Clean Water and Sanitation) at 2% and Goal 13 (Climate Action) at only 5%. (**Chart 3**) Progress for these Goals are critical to addressing conditions of poverty and inequalities as well as vulnerabilities that can undermine progress in other areas.

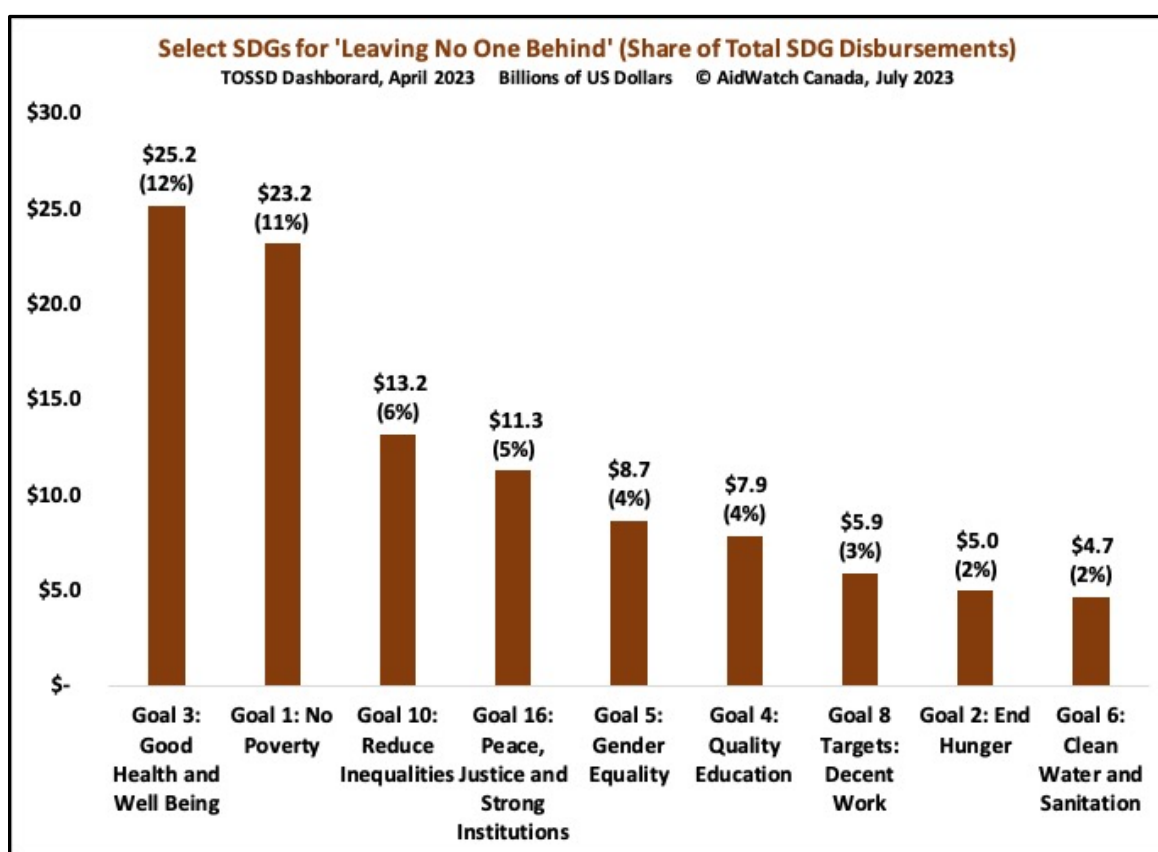
¹⁰ The official wording of Goal 17 is: "Strengthen the means of implementation and revitalize the global partnership for sustainable development". <https://sustainabledevelopment.un.org/sdg17>¹

3. SDGs particularly relevant to Agenda 2030's principle of 'Leaving No One Behind'

As noted above in the **Methodological Note**, this analysis also focuses on eight SDGs and five Targets that could be considered particularly relevant to Agenda 2030's principle of "Leaving No One Behind" (LNOB).¹¹ As all SDGs are synergistic to varying degrees, it should only be taken as a proxy for this principle's purpose.

Gross Disbursements for these LNOB Goals in 2021 totaled \$105.0 billion or almost half (48%) of total Gross Disbursements for all SDGs. **Chart 6** sets out the relative weight of the different SDGs within these eight Goals and Targets.

Chart 6: Select SDGs Critical for Leaving No One Behind, Gross Disbursements, 2021



Providers have different degrees of focus on LNOB SDGs tackling poverty and inequalities. (**Table One** and **Chart 7**)

¹¹ Goals 1 to 6, Goal 10, Goal 16, Goal 8, Targets 8.3, 8.5, 8.6, 8.7, and 8.8

Table One: Focus on Key SDGs relevant to Leaving No One Behind (Gross Disbursements, 2021)

Provider Group	Share of LNOB SDGs* in Total for Provider Group
DAC Donor Providers (See Chart 6)	48%
Multilateral Development Banks	52%
Inter-American Development Bank	72%
Asian Development Bank	65%
African Development Bank	31%
Other Multilateral Organizations	43%
UN Women	95%
UNDP	78%
UN Secretariat	36%
Green Climate Fund	10%
UNICEF	No Data on SDGs
World Food Program	No Data on SDGs
Southern Providers	76%
Turkey	100%
Chile	67%
Nigeria	67%
Central American Bank for Economic Integration	48%
Brazil	19%
Caribbean Development Bank	1%
Other Providers	30%
United Arab Emirates	70%
Qatar	61%
Saudi Arabia	14%

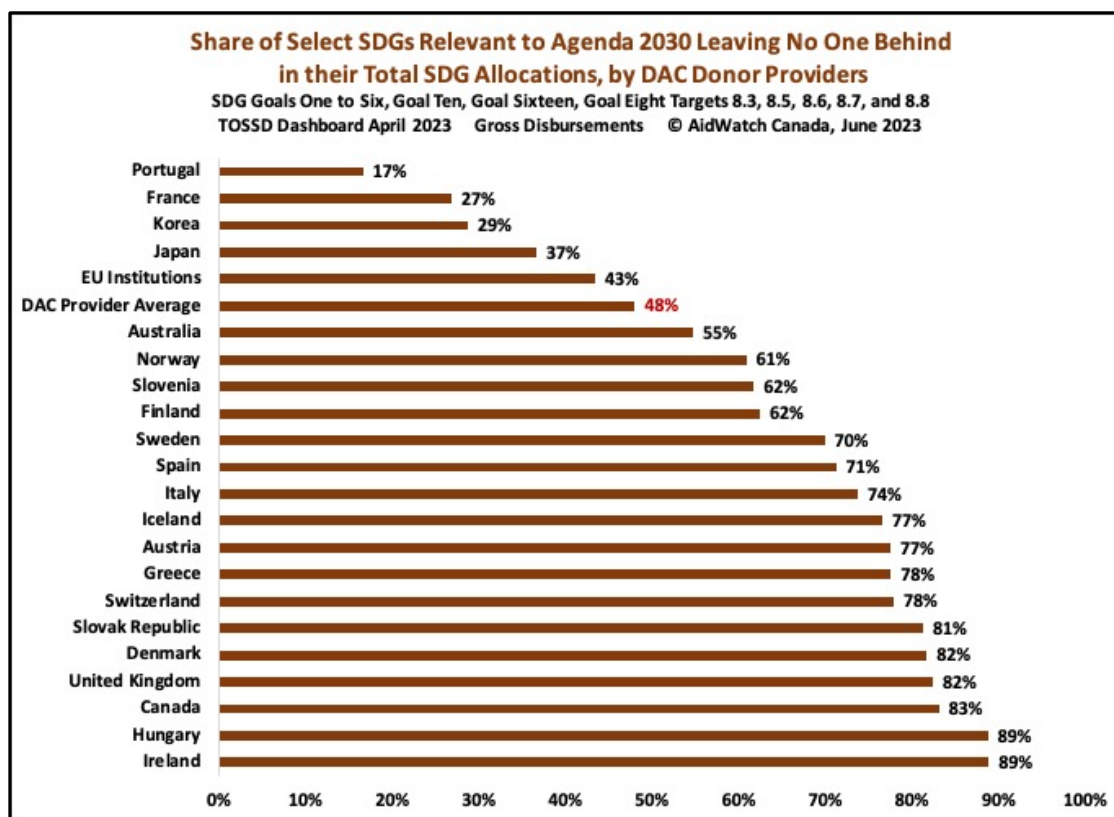
* SDGs: Goals 1 to 6, Goal 10, Goal 16, Goal 8, Targets 8.3, 8.5, 8.6, 8.7, and 8.8

Source: TOSSD Dashboard, April 2023

Concentration in LNOB SDGs is high among select Multilateral Development Banks (IADB and ADB), but surprisingly low for the African Development Bank at 31%. As expected, concentration is high with most UN institutions; however, no data exists for UNICEF and the World Food Program. The performance of Southern Providers is influenced by Turkey and its support for refugees (in Goal 1), which is almost all of its reported TOSSD activities. Other Southern Providers are mixed in their support for LNOB Goals.

Among the DAC Donor Providers, the share of their total SDG finance, at 48% for LNOB SDGs, is brought down by France, Japan and the European Union. The majority of DAC Donor Providers, however, exceed this average of 48%, and 13 of these providers have shares above 70% for LNOB Goals. (See **Chart 6**) The United Kingdom, Denmark, Slovak Republic, Hungary, Ireland and Canada, for example, devote more than 80% of their Gross Disbursements to these eight SDGs and five Targets for Goal 8.

Chart 7: DAC Donor Providers: Share of Leave No One Behind SDGs in their Total SDG Allocations, Gross Disbursements, 2021



Source: TOSSD Dashboard Dataset, April 2023

4. Allocating SDG finance between TOSSD Pillars

Overall, 70% of TOSSD SDG finance has been allocated as cross-border flows to partner countries (Pillar One) and 30% as International Public Goods (Pillar Two).

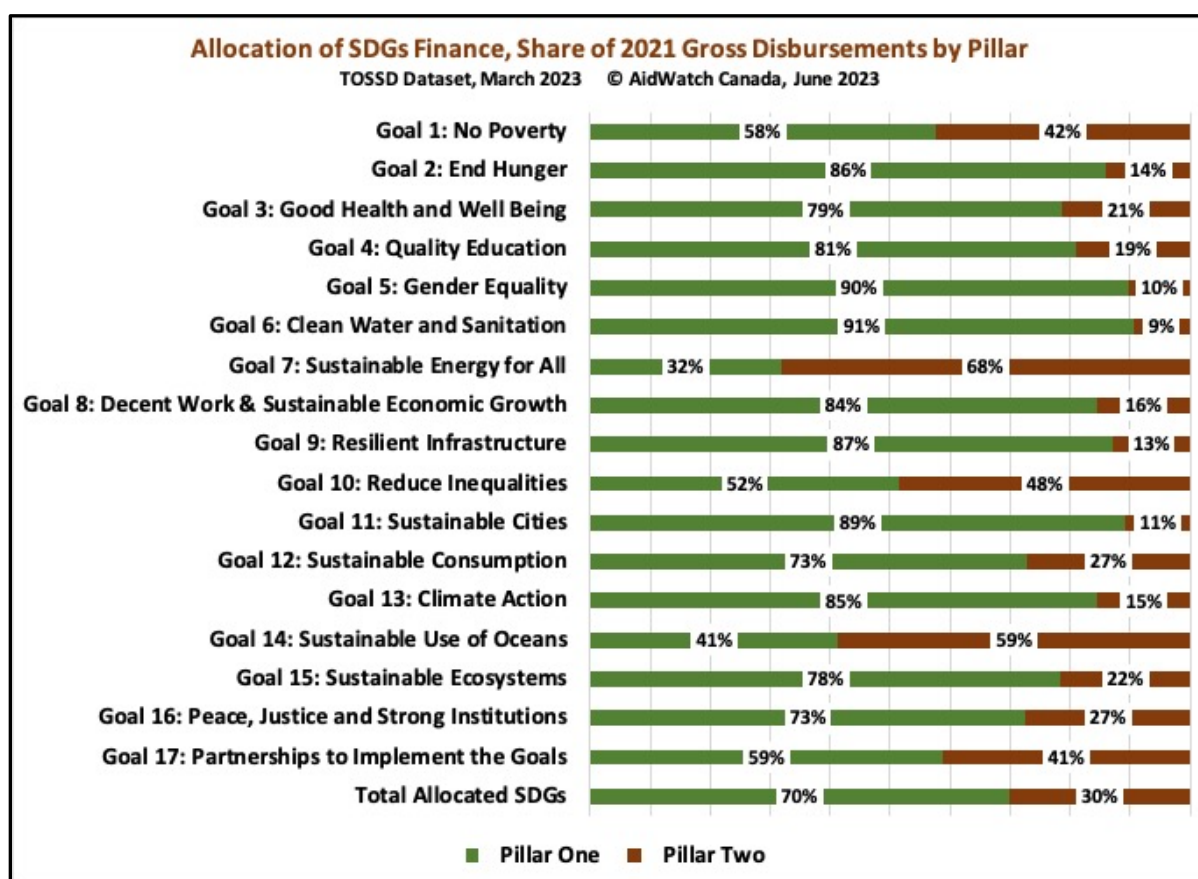
Chart 8, however, points to some differences among the 17 SDGs. Goal 7 (Sustainable Energy), and Goal 14 (Sustainable Use of Oceans), have a high level of IPGs investment at 69% and 59% respectively of finance dedicated to these SDGs. All other SDGs have allocations that are less than 50%. Goal 13, Climate Action, where one would have expected a much larger share of IPGs, has only 15% of its finance in Pillar Two.

It is notable that key SDGs for addressing issues of poverty and vulnerability, such as Goal 1, Ending Poverty, and Goal 10, Reducing Inequalities, also have large shares of IPGs investments at 42% and 48% respectively.¹² As these conditions are experienced by people in country contexts, these relatively low allocations in Pillar One for these two key SDGs send a worrying signal about the focus of TOSSD providers in affecting change for vulnerable people at country level. Overall, however, financing for Goals relevant

¹² For Goal 10, the allocation to Pillar Two is affected by high levels of refugee costs that are allocated to Pillar Two.

to Leaving No One Behind (see **Note on Methodology** and **Section 3** above) allocate approximate 70% for cross border flows (Pillar One) and 30% for IPGs (Pillar Two).

Chart 8: Allocation of SDG Finance by Pillar, TOSSD Gross Disbursements, 2021



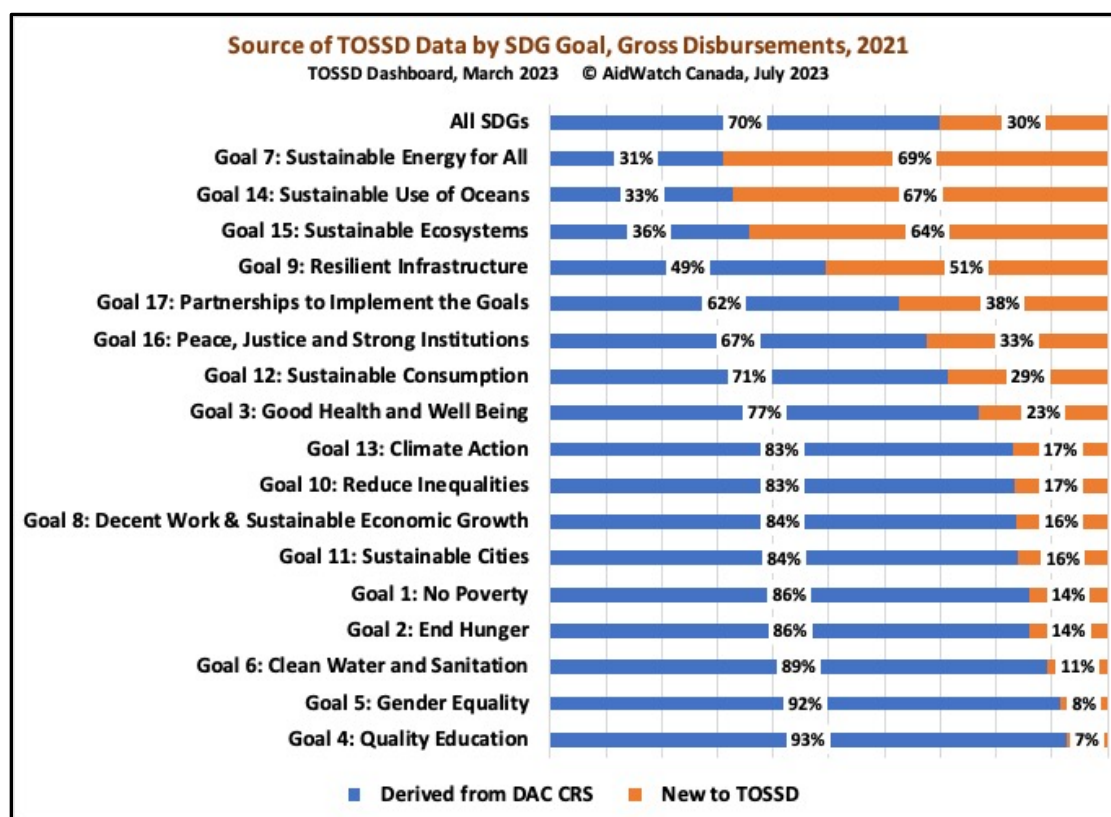
5. How much of TOSSD's SDG Gross Disbursements are exclusively reported to TOSSD?

Overall, approximately 30% of Gross Disbursements for activities that have been linked to SDGs are newly reported to TOSSD (i.e. they have not been reported previously by providers to the OECD DAC's Creditor Reporting System [CRS]). (**Chart 9**) Examining the experience of individual SDGs, several have high levels of new activities reported to TOSSD – in particular Goal 7 (Sustainable Energy for All), with 69% of its Gross Disbursements new to TOSSD, Goal 14 (Sustainable Use of Oceans) at 67%, Goal 15 (Sustainable Ecosystems) at 64%, and Goal 9 (Resilient Infrastructure) at 51%.

Goal 3, Good Health and Wellbeing, has the largest allocation of TOSSD resources to an SDG, and has 23% of its activities reported new to TOSSD. On the other hand, for five Goals, almost all activities reported are derived from the OECD DAC CRS. These include Goal 4 (Quality Education), at 93% from the CRS, Goal 5 (Gender Equality) at 92%, Goal 6 (Clean Water and Sanitation) at 89%, Goal 2 (Ending Hunger) at 86%, and Goal 1 (Ending Poverty) also at 86% derived from the OECD DAC CRS.

Interestingly, 81% of activities related to the Goals and Targets highly relevant to LNOB, are derived from the OECD DAC CRS, with less than 20% activities reported new to TOSSD.

Chart 9: Sources for TOSSD Data for SDGs by Individual Goal, Gross Disbursements, 2021



6. Grants and loans in SDG allocations

In 2021, more than a third (34%) of Gross Disbursements for SDGs through TOSSD finance was in the form of loans. **(Chart 10)** Only 60% of finance was provided as grants, with 6% through other modalities (equity, loan guarantees etc.).

Select SDGs of special interest for LNOB, however, had a better profile, with 65% provided as grants. Nevertheless, loans, at 28%, were still a very significant modality for support, despite growing concern by the IMF for debt sustainability in more than 50 developing countries.

For 10 of the 17 SDGs, grants made up 60% or more of provider allocations to those SDGs. **(Chart 11)** Loans were a very significant factor for Goal 8 (Decent Work and Sustainable Economic Growth), Goal 11 (Sustainable Cities), Goal 13 (Climate Action) and Goal 12 (Sustainable Consumption). Interestingly, loans were only 25% of Gross Disbursements for that SDG for Goal 7 (Sustainable Energy for All). Similarly for Goal 9 (Resilient Infrastructure), loans made up 36%, when one might have expected much more loan financing. Perhaps the absence of reporting by the World Bank and Germany (a donor with a relatively high reliance on loans) may have skewed somewhat these relative shares between grants and loans for these latter SDGs.

Chart 10: The Share of Grants, Loans, and Other Financial Instruments in TOSSD SDG Gross Disbursements, 2021

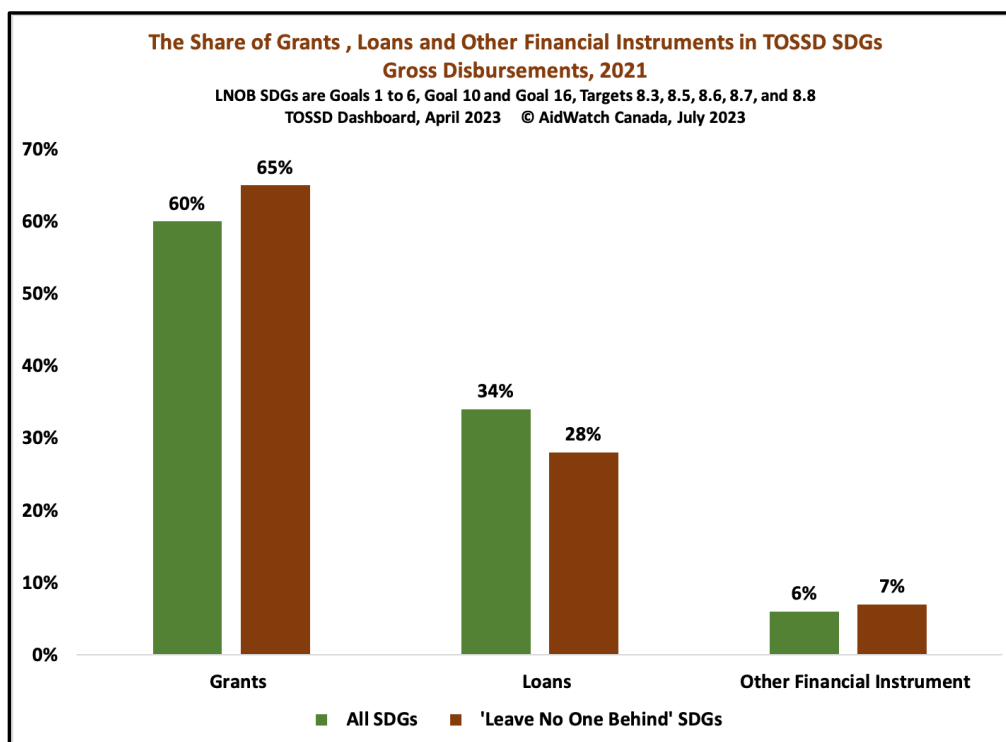
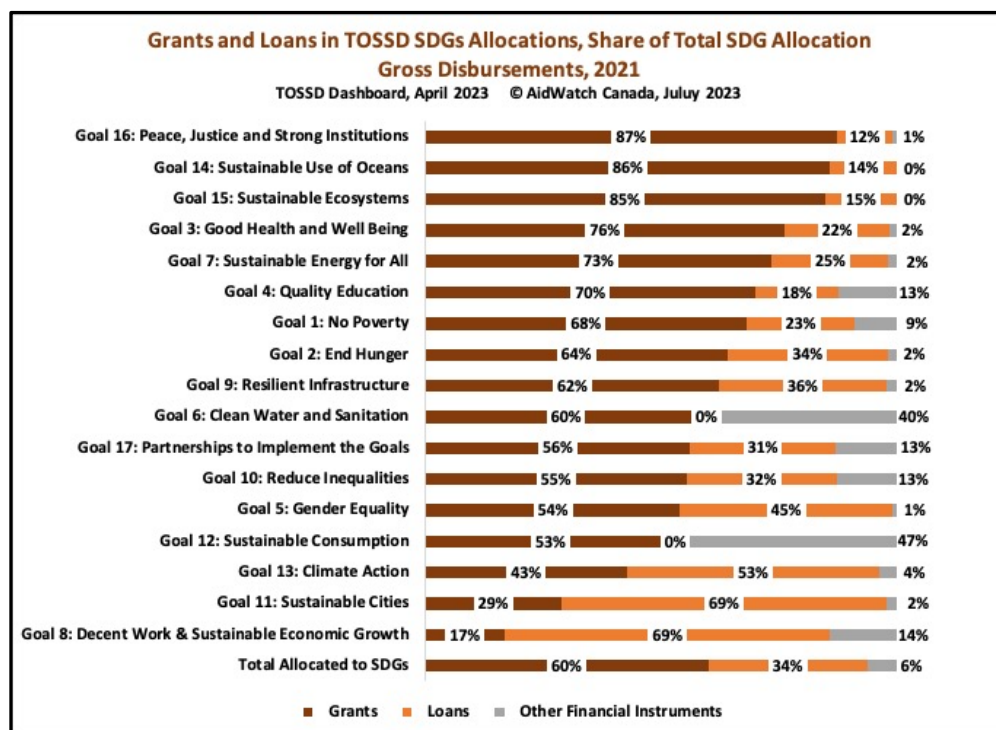
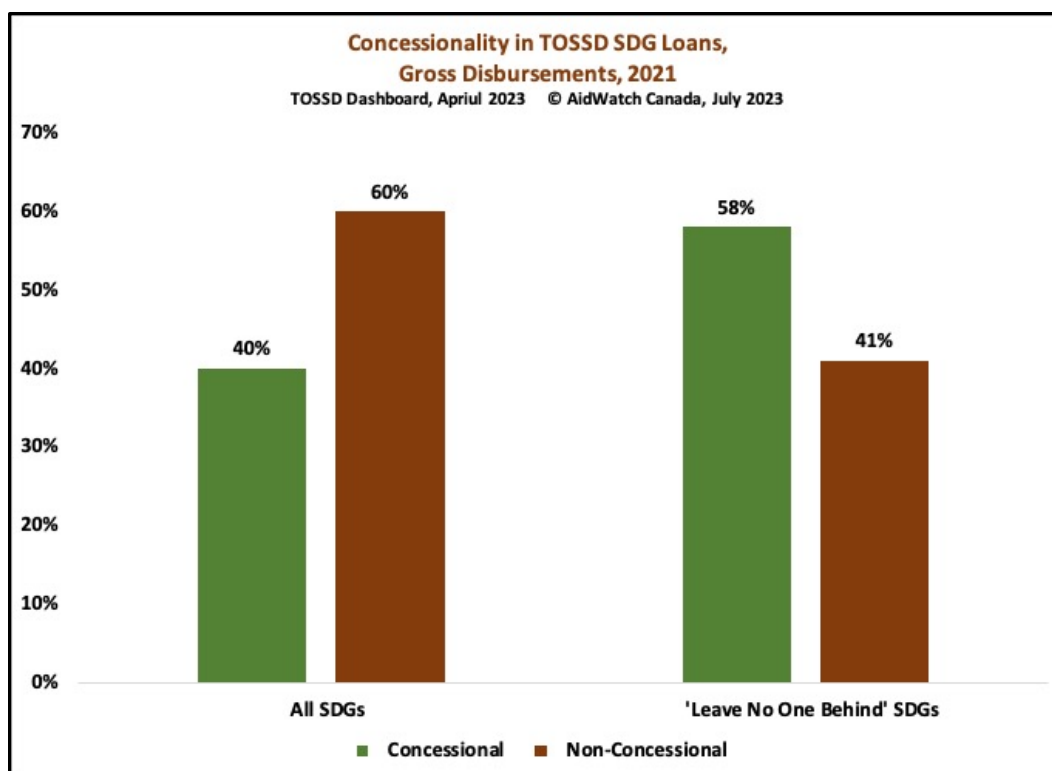


Chart 11: Grants and Loans in TOSSD Allocations for Individual SDGs, Gross Disbursements, 2021



How concessional are TOSSD loans for activities linked to SDGs? Here there is a considerable positive difference between SDGs as a whole and those eight Goals that can be seen as critical to LNOB. (**Chart 12**) While only 40% of loans for all SDGs are concessional, 58% of loans for LNOB SDGs have concessional terms.

Chart 12: Concessional in TOSSD SDG Loans, Gross Disbursements, 2021



7. SDG activities: Analyzing their sectoral focus in TOSSD data

Chart 13 provides an overview of the sectoral breakdown for the \$217.5 billion in TOSSD SDG Gross Disbursements (DAC sector codes). There are several points to highlight:

- **Humanitarian Aid** at 12% of TOSSD SDG allocations is the largest sector, followed closely by **Health**, also at 12%. Together they make up close to a quarter of all TOSSD Gross Disbursements in 2021 for SDGs. Of the resources dedicated to **Health**, 25% were IPG investments under Pillar Two. At \$13.3 billion (of which \$10.9 billion was dedicated specifically to the DAC purpose code, COVID-19 Control), COVID-19 response represented 53% of **Health** disbursements.
- **Energy**, at 11% of Gross Disbursements, is also a key sector for SDG allocations, recalling that TOSSD includes both concessional and non-concessional flows. Sixty-four percent (64%) of these allocations for **Energy** were considered IPGs under Pillar Two. Specific investments in renewable energy technologies made up \$9.1 billion (43%) of Goal 7 disbursements (other codes related to energy policy, regulation and research likely also related to renewable energy).

- **General Programme Assistance**, which covers various forms of budget support, at 5%, makes up a sizable proportion of TOSSD SDG Gross Disbursements, given the reduced attention to this modality by all DAC donors in their ODA allocations (2% in 2021).
- Again, key sector investments for reducing poverty and inequalities – **Education**, **Agriculture**, and **Water and Sanitation** – account for small shares of total SDG Gross Disbursements, at 4%, 3% and 2% respectively.

Chart 13: All SDGs: Allocation to Sectors, TOSSD Gross Disbursements, 2021

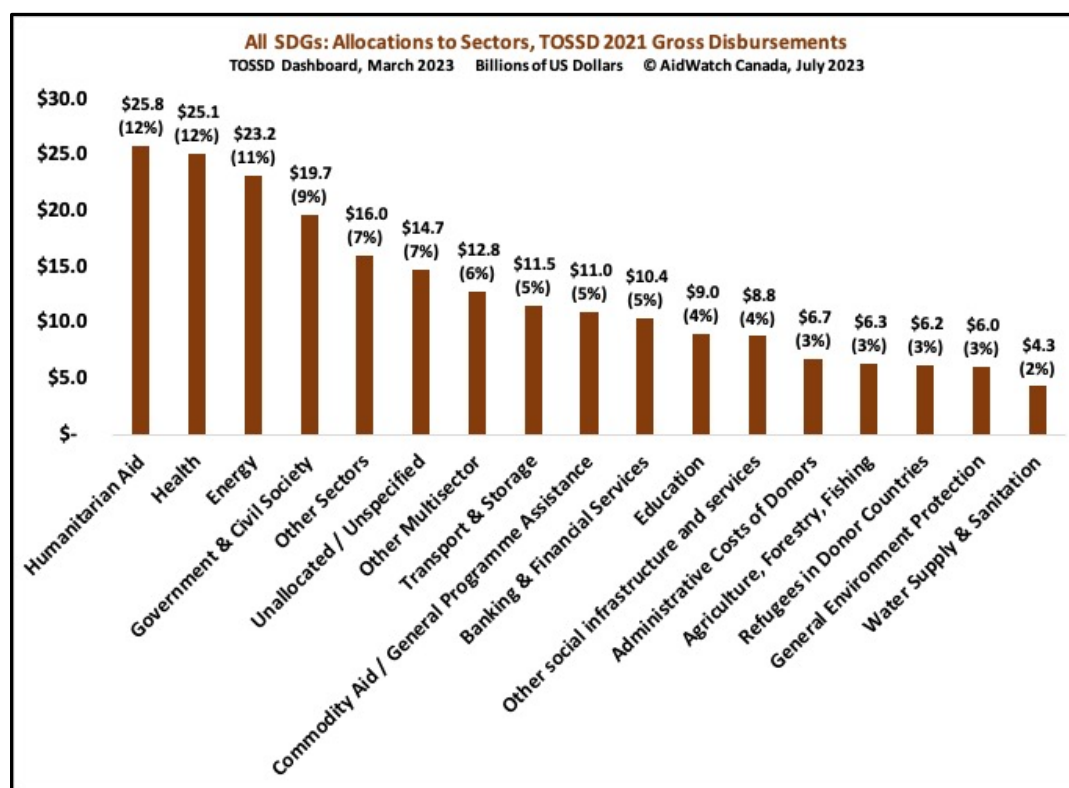
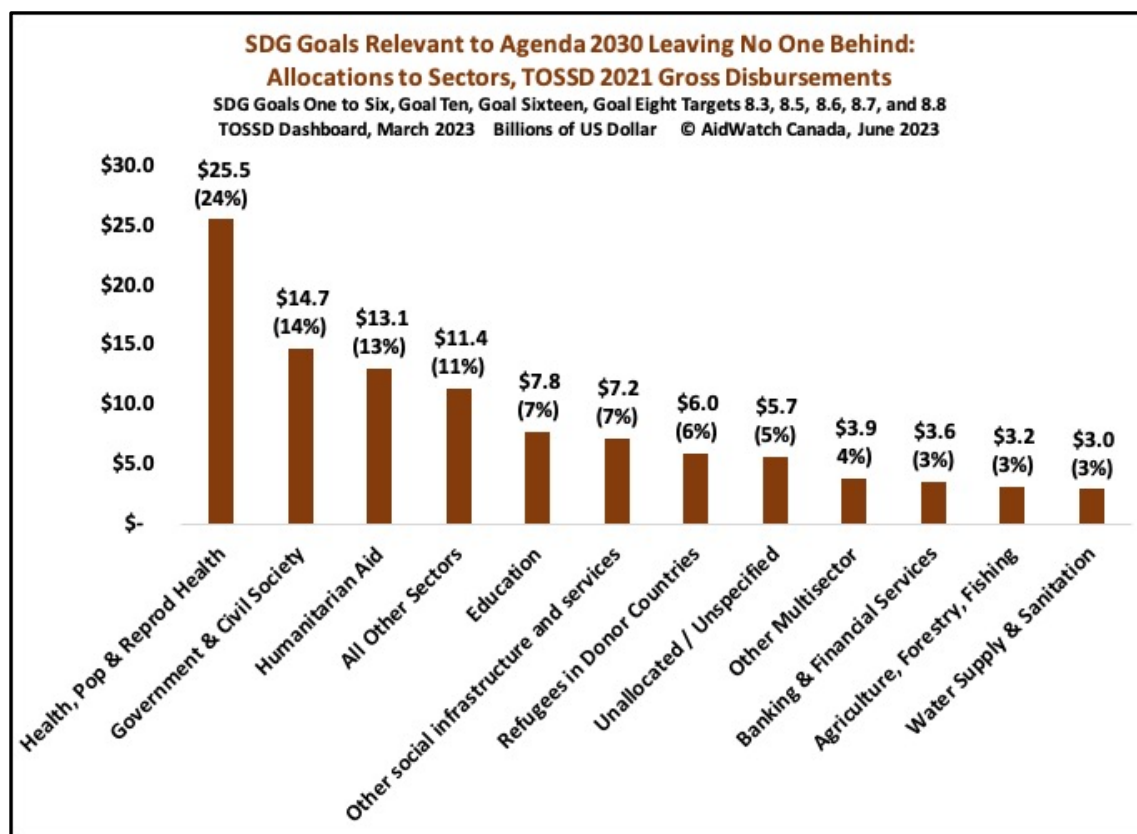


Chart 14 below provides a snapshot of the sectoral breakdown for the more focused set of eight SDGs and Targets highly relevant to Agenda 2030's overarching goal of Leaving No One Behind. How does it differ from the 17 SDGs taken together?

- **Health, Population and Reproductive Health** is a stronger focus, accounting for almost a quarter of Gross Disbursements for these SDGs.
- **Government and Civil Society** and **Humanitarian Aid** are also a higher priority, accounting for 14% and 13%, respectively.
- While **Education** has increased its share to 7%, **Agriculture** and **Water and Sanitation** remain very low at 3%, respectively.

Chart 14: SDGs Highly Relevant to Leave No One Behind: Allocation to Sectors, TOSSD Gross Disbursements, 2021



An analysis of several individual SDGs by sector provides a picture of the relative emphasis of different sectoral activities in provider reporting of their disbursements to these particular SDGs. **Annex Two** sets out a series of Charts that document this sectoral breakdown for the eight SDGs critical for Leaving No One Behind. What follows is some highlights derived from these **Annex Two** Charts:

SDG 1: Ending Poverty Outside of **Humanitarian Aid** (42%) and **Provider Administration Costs** (8%), this SDG seems to be treated as a cross-cutting SDG signaling a secondary focus on poverty reduction for other SDGs. **Other Sectors** and **Multisector Aid** together make up 30% of Gross Disbursements, with another 12% accounted for by **Sector Unspecified**.

SDG 2: End Hunger While \$5.2 billion is a very small share (2%) of overall SDG investments, given the growing crisis in food security for many vulnerable people in partner countries, 42% of this SDG were directed to **Agriculture, Forestry and Fishing**, with the remaining 58% spread among many other sectors including **Humanitarian Assistance** (12%) and **Health** (8%). **Food Assistance** made up only 4% of the disbursements for this SDG (but it is important to note that the United States, a major food assistance donor, is not reporting against the SDGs).

SDG 3: Good Health and Wellbeing Investments in this SDG are clearly focused on **Health** and **Population and Reproductive Health**, with 67% and 13% of the \$25.3 billion in Gross Disbursements,

respectively. As noted above, a significant proportion of the investments in SDG 3 were responding to and controlling the COVID-19 pandemic: \$11.4 billion devoted to COVID-19 activities of which \$6.9 billion were directed to COVID-19 control, including donations of vaccines.

SDG 4: Quality Education Almost all (80%) of the investments for this SDG, as one might expect, are directed to the **Education** sector. Nevertheless, this SDG makes up only 4% of total TOSSD SDG investments.

SDG 5: Gender Equality As primarily a cross cutting SDG, the sector allocations are spread among many sectors, with **Government and Civil Society** registering 31% of investments, and **Health** and **Other Social Infrastructure and Services**, both at 14%. Gender Equality was only 1% of all disbursements where a single SDG is identified for the activity. At 4% of total SDG investments, gender equality as a cross cutting purpose is spread very thin. Institutionalized support is critical. But 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 was less than 1% of total SDGs disbursements (0.5%), and only 12% of the investments in this SDG 5.

SDG 6: Clean Water and Sanitation At \$4.9 billion SDG 6 has received the least support among those SDGs of importance to LNOB. While **Water and Sanitation** makes up 53% of activities, support is spread among many other sectors.

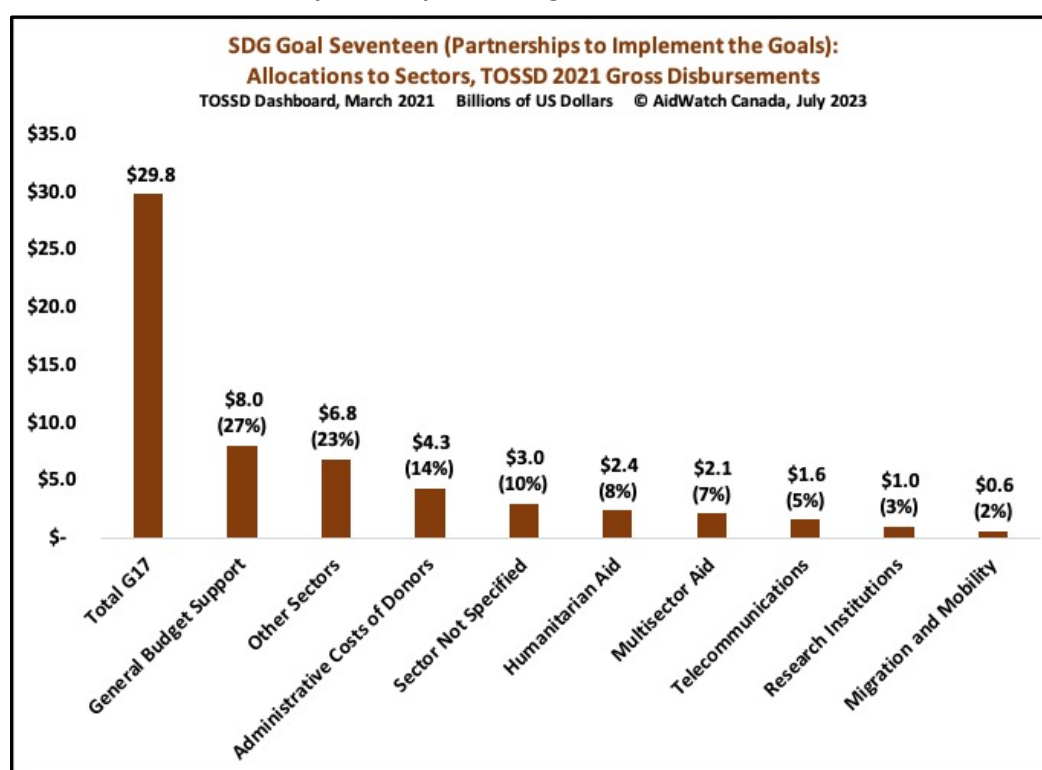
SDG 10: Reducing Inequalities While \$13.2 billion in Gross Disbursements for this SDG is the third highest among the eight Goals and Targets of importance for LNOB, \$5.6 billion or 42% is directed to supporting **Refugees Costs in Provider Countries**. **Banking and Financial Services** (10%) and **Health** (9%) are also important sectors, while the remaining resources for this SDG are spread among other social sectors.

SDG 16: Peace, Justice and Strong Institutions Two-thirds (66%) of the \$11.2 billion devoted to this SDG relate to **Government and Civil Society** sectors. Otherwise, this SDG is a cross-cutting one across multiple sectors.

SDG 17, which focuses on Partnerships for Implementing the SDGs, is a unique SDG, with a mix of different sectors in its profile. **Chart 15** demonstrates this mix. As a funding modality consistent with the principles of aid effectiveness (reflecting local ownership), **General Budget Support** significantly makes up 27% of the disbursements for this SDG. But this SDG also includes **Administrative Costs of Providers** at 14% of disbursement. Otherwise, disbursements are spread among many sectors, likely reflecting the purpose of this SDG as cross-cutting focusing on the implementation of partnerships, rather than a particular sectoral focus.

It is important to note that **Refugee Costs in Provider Country** and **Administration Costs of Providers** may be misplaced in Goal 10 and Goal 1 respectively. Consideration should be given to recording these sector areas in Goal 17.

Chart 15: SDG 17, Partnerships for Implementing the SDGs, TOSSD Gross Disbursements, 2021



8. SDG activities: Analyzing their geographic focus

The analysis of the geographic focus for SDG activities examines Pillar One's cross-border flows, as Pillar Two activities for IPGs are generally implemented in a multilateral context or in the provider country itself. Approximately a third of Pillar One TOSSD SDG activities are located in Africa. (**Chart 16**) Asia also is a strong focus. Notably there is little difference in geographic focus between SDGs as a whole and those relating to LNOB.

There are more differences between SDGs as a whole and LNOB SDGs when considering the focus on World Bank/UN Income Groups. (**Chart 17**) Surprisingly, there is slightly more of a focus on Least Developed and Low-Income Countries, with large numbers of people living in extreme poverty, for SDGs as a whole (26%) than those of importance for Leaving No One Behind (24%). SDGs of importance to LNOB inexplicably have a greater focus Upper Middle-Income Countries, 30% of Gross Disbursements compared to 27% for SDGs as a whole. The latter may be the result of the relatively higher levels of humanitarian assistance reflected in the eight SDGs for LNOB. Humanitarian Assistance is directed to emergencies and countries with persistent conflict irrespective of their GNI per capita income status.

Chart 16: Allocation of SDGs by Regions, Pillar One Only, TOSSD Gross Disbursements, 2021

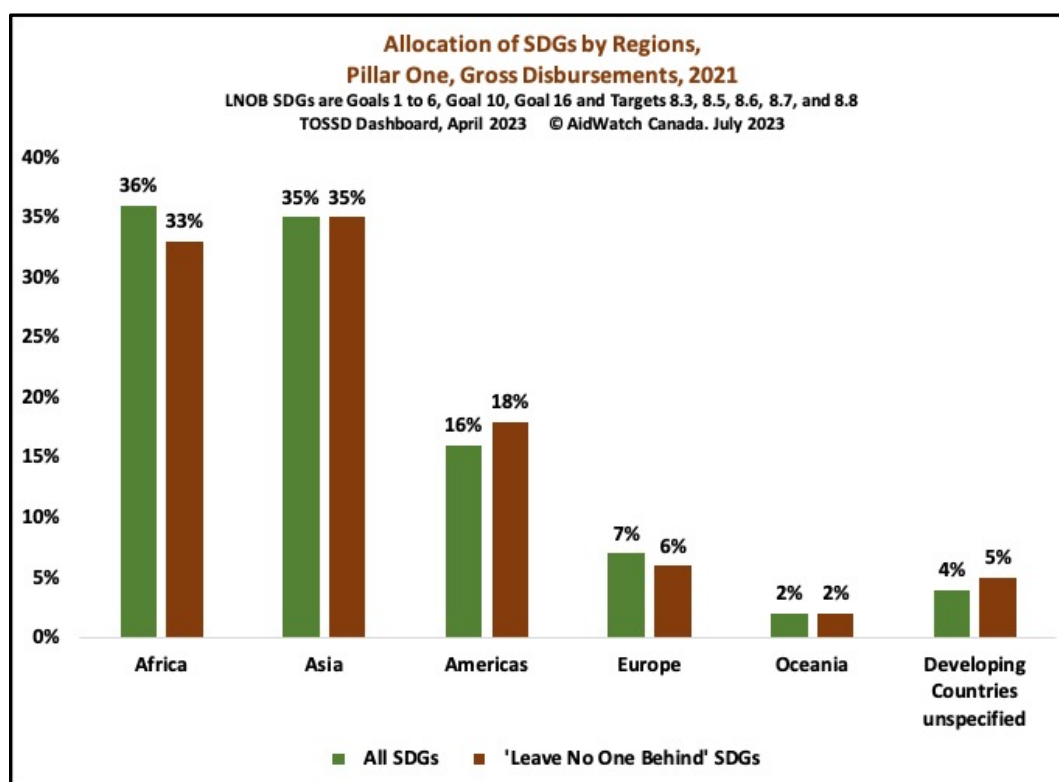
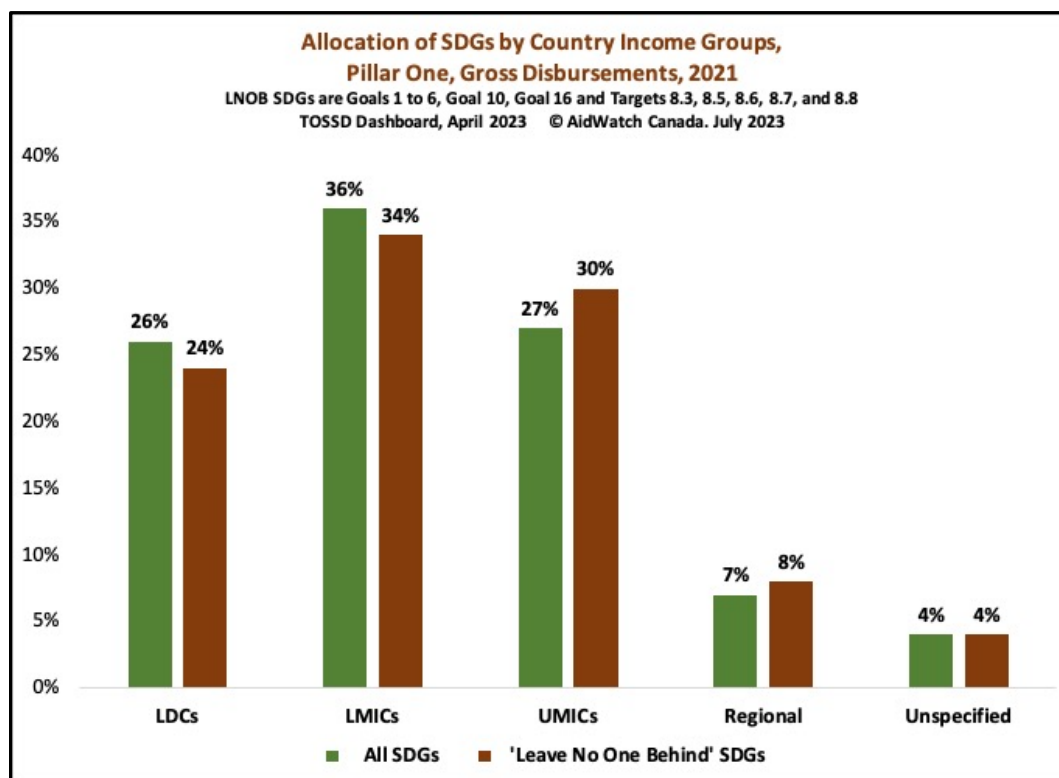


Chart 17: Allocation of SDGs by Country Income Groups, Pillar One, TOSSD Gross Disbursements, 2021



Annex One
Providers Reporting SDG Activity Data to TOSSD, 2021

Current US Dollars

Reporting Country / Organization	Share Reported
Reporting 100%	
Adaptation Fund	100%
African Development Bank Group	100%
Arab Fund (AFESD)	100%
Black Sea Trade & Development Bank	100%
Brazil	100%
Canada	100%
Caribbean Development Bank	100%
Center of Excellence in Finance	100%
Central American Bank for Economic Integration	100%
Chile	100%
Climate Investment Funds	100%
Costa Rica	100%
Council of Europe Development Bank	100%
Denmark	100%
Estonia	100%
Eurasian Fund for Stabilization and Development	100%
France	100%
Global Alliance for Vaccines and Immunization	100%
Global Fund	100%
Global Green Growth Institute	100%
Global Partnership for Education	100%
Green Climate Fund	100%
Hungary	100%
Iceland	100%
International Commission on Missing Persons	100%
International Investment Bank	100%
Interpol	100%
Italy	100%
Joint Sustainable Development Goals Fund	100%
Kuwait	100%
Latvia	100%
Liechtenstein	100%
Lithuania	100%

Malta	100%
Monaco	100%
New Development Bank	100%
Nigeria	100%
Nordic Development Fund	100%
North American Development Bank	100%
OPEC Fund for International Development	100%
Poland	100%
Private Infrastructure Development Group	100%
Qatar	100%
Romania	100%
Saudi Arabia	100%
SESRIC	100%
Slovak Republic	100%
Slovenia	100%
Spain	100%
Sweden	100%
Switzerland	100%
Thailand	100%
Türkiye	100%
UN Capital Development Fund	100%
UN Institute for Disarmament Research	100%
UN Secretariat	100%
UN Women	100%
UNAIDS	100%
UNEP	100%
UNICEF	100%
United Arab Emirates	100%
United Kingdom	100%
United Nations Conference on Trade and Development	100%
United Nations Industrial Development Organization	100%
United Nations Office for Disarmament Affairs	100%
UNRWA	100%
WFP	100%
WHO-Strategic Preparedness and Response Plan	100%
World Health Organisation	100%
WTO - International Trade Centre	100%

Reporting 80% or more	Share Reported	Amount Unreported
Australia	88%	\$ 311,488.13
Austria	90%	\$ 77,743.26
Cyprus	98%	\$ 354.61
EU Institutions	98%	\$ 617,633.63
Finland	96%	\$ 23,625.89
Greece	92%	\$ 8,592.81
Kazakhstan	88%	\$ 4,555.33
Korea	92%	\$ 370,984.99
Norway	99%	\$ 27,149.53
Portugal	83%	\$ 39,380.00
UN Peacebuilding Fund	88%	\$ 10,785.93
UNDP	89%	\$ 457,648.65
Total		\$ 1,949,942.77
Reporting Less than 80%	Share Reported	Amount Unreported
Asian Development Bank Group	65%	\$ 6,586,114.58
Asian Infrastructure Investment Bank	47%	\$ 3,699,130.86
COVID-19 Response and Recovery Multi-Partner Trust Fund	54%	\$ 3,603.68
Croatia	1%	\$ 29,157.17
Global Environment Facility	12%	\$ 109,030.07
Inter-American Development Bank Group	61%	\$ 6,552,579.76
International Labour Organisation	76%	\$ 178,431.70
Ireland	52%	\$ 260,624.25
Japan	63%	\$ 6,345,054.04
UN inter-agency pooled funds	5%	\$ 1,097,109.13
UNFPA	65%	\$ 218,351.35
Total		\$ 25,079,186.58
Reporting no SDGs	Share Reported	Amount Unreported
Aggregate (e.g. World Bank, Germany, Netherlands etc.)	0%	\$ 86,748,928.92
Belgium	0%	\$ 1,308,169.18
Central Emergency Response Fund	0%	\$ 123,289.00
Development Bank of Latin America	0%	\$ 8,500,000.00
Food and Agriculture Organisation	0%	\$ 1,452,598.51
IFAD	0%	\$ 797,538.00
Islamic Development Bank	0%	\$ 7,681,481.39

New Zealand	0%	\$ 535,482.86
OSCE	0%	\$ 115,844.68
UNHCR	0%	\$ 4,137,612.87
United States	0%	\$ 39,271,743.29
World Trade Organisation	0%	\$ 3,721.06
Total		\$ 150,676,409.77
Total Not Reported		\$ 177,033,224.59
Not Reported Share of Gross Disbursements		45%

84 providers linked SDGs to all of their reported activities to TOSSD.

12 providers reported at least 80% of their reported activities with SDG data.

11 providers reported some activities with SDG data, but represented less than 80% of their reported activities.

12 providers reported no SDG data with their reported SDG activities.

The providers with largest share by value of unreported SDG data were the following:

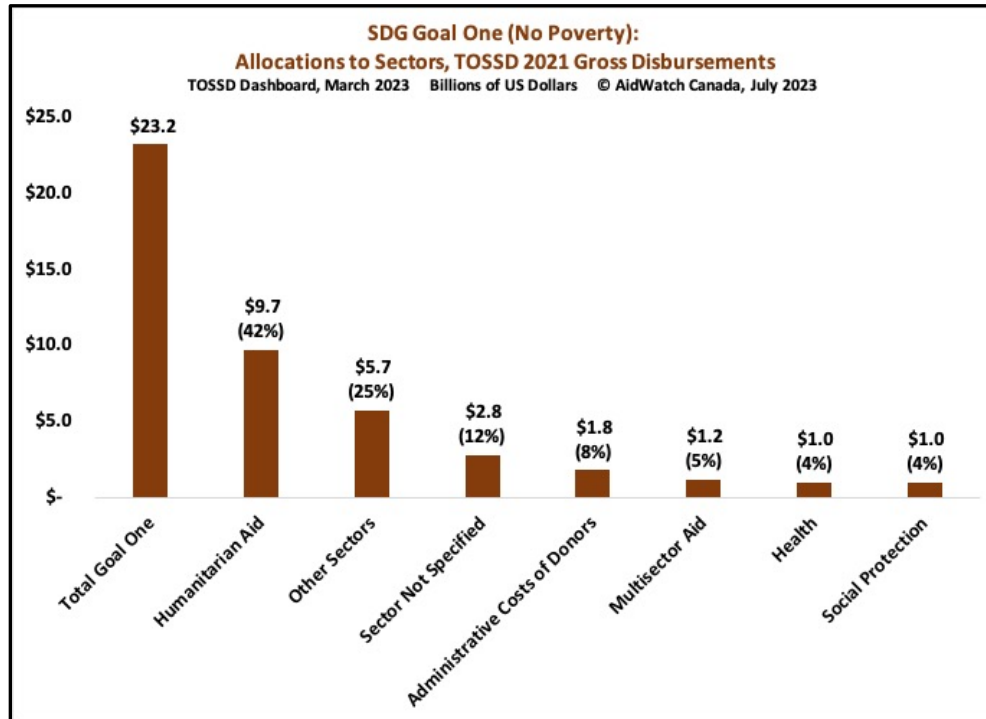
1. Aggregate - \$86.7 billion (49% of unreported)
2. United States - \$39.3 billion (22% of unreported)
3. Development Bank of Latin America - \$8.5 billion (5% of unreported)
4. Islamic Development Bank - \$7.7 billion (4% of reported)
5. Asian Development Bank - \$6.6 billion (3.7% of unreported)
6. Inter-American Development Bank - \$6.6 billion (3.7% of unreported)
7. Japan - \$6.3 billion (3.6% of unreported)

These seven providers represent 91% of all activities with no reported SDGs.

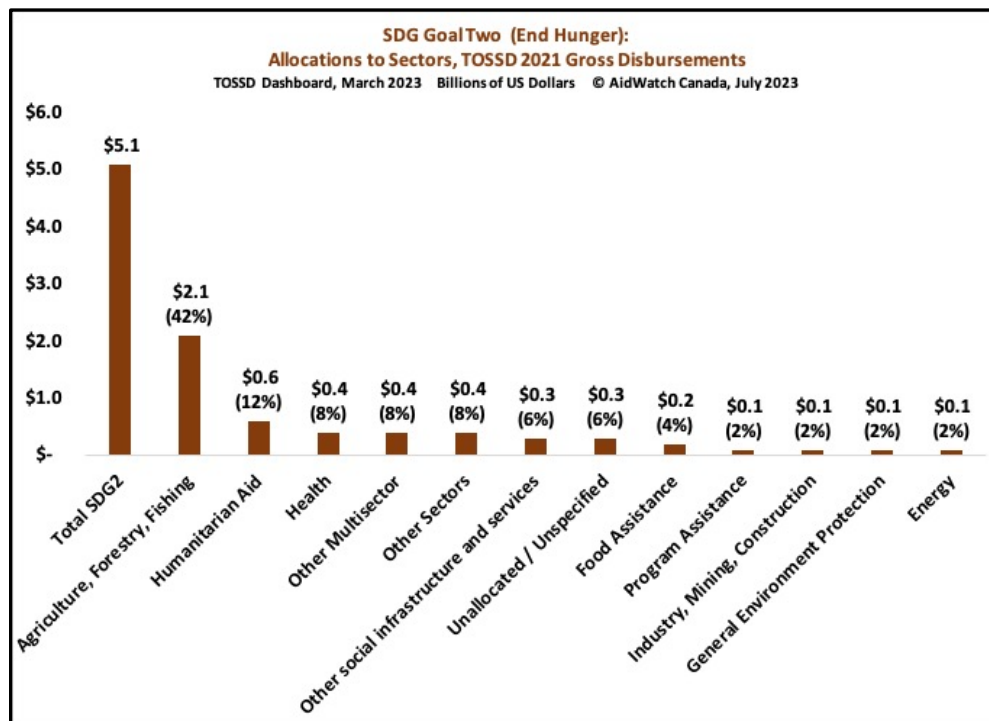
Annex Two

Sectoral Breakdown for Key SDGs of 'Leaving No One Behind'

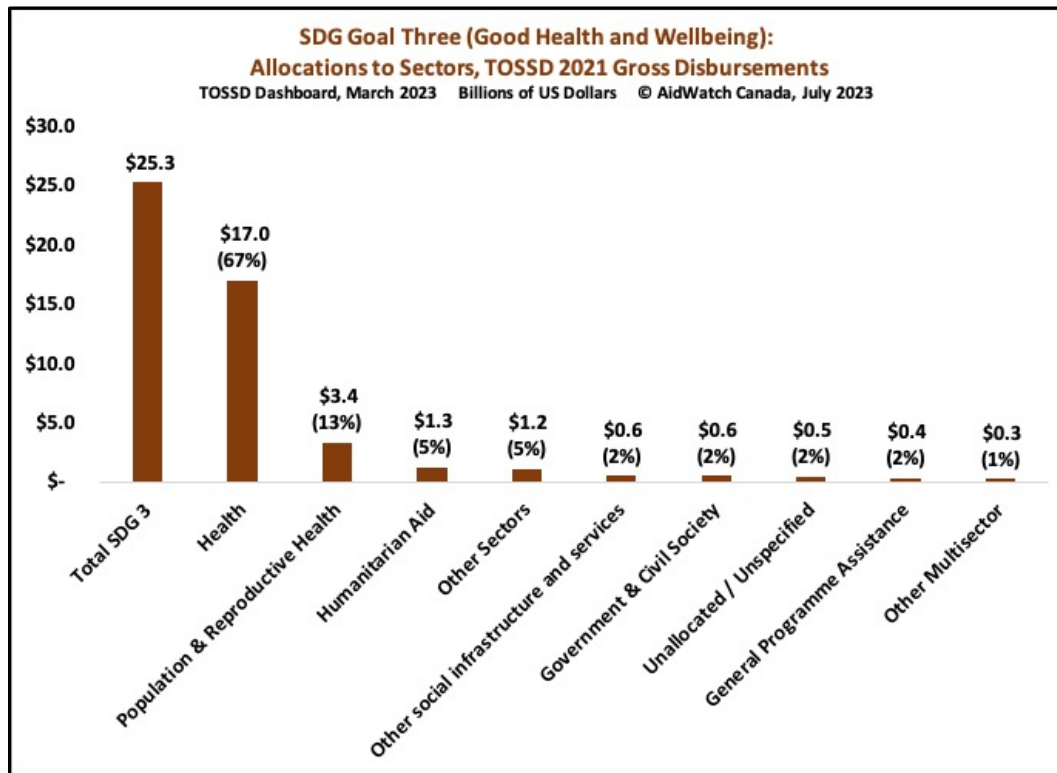
SDG One (No Poverty): Allocation to Sectors, Gross Disbursements, 2021



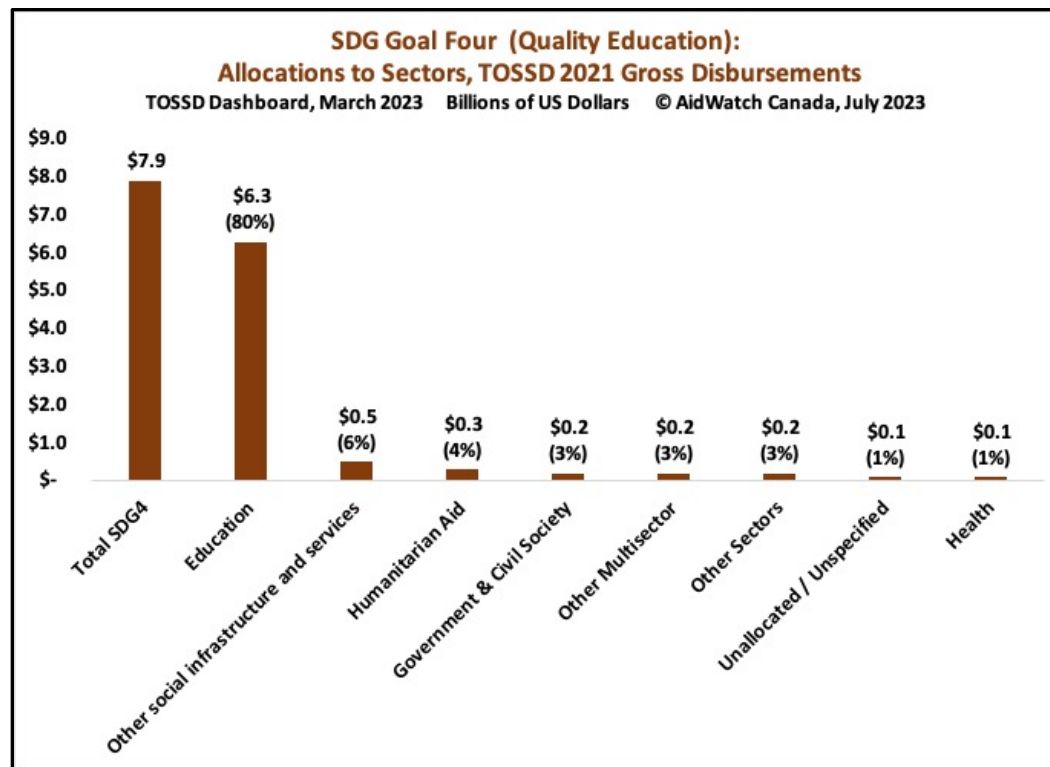
SDG Two (End Hunger): Allocation to Sectors, Gross Disbursements, 2021



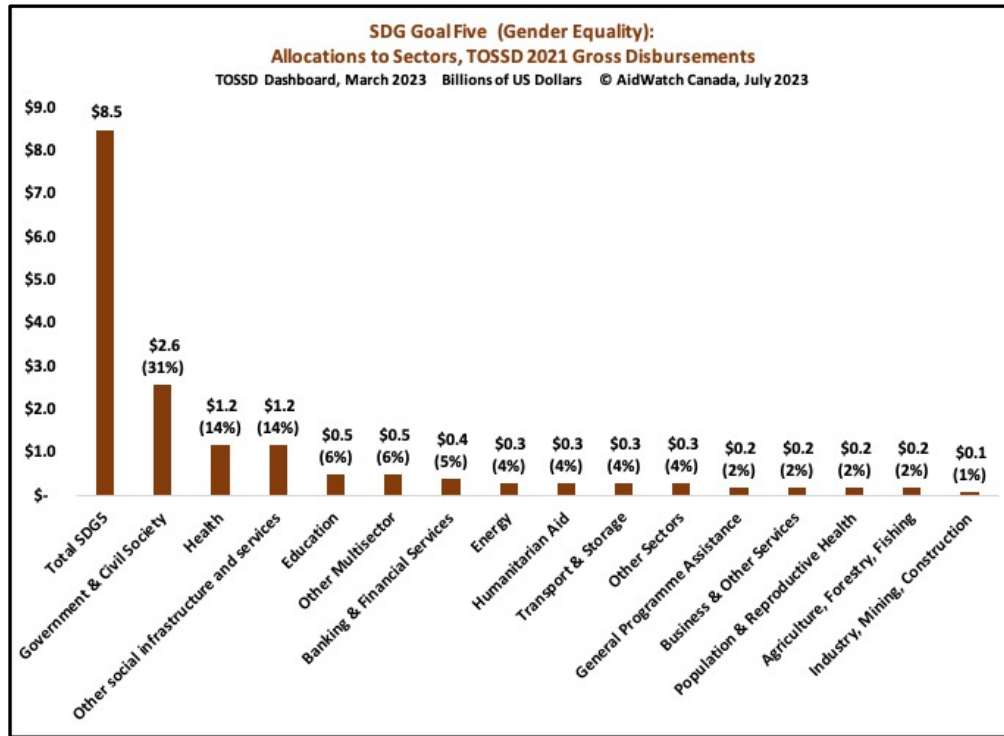
SDG Three (Good Health and Wellbeing): Allocation to Sectors, Gross Disbursements, 2021



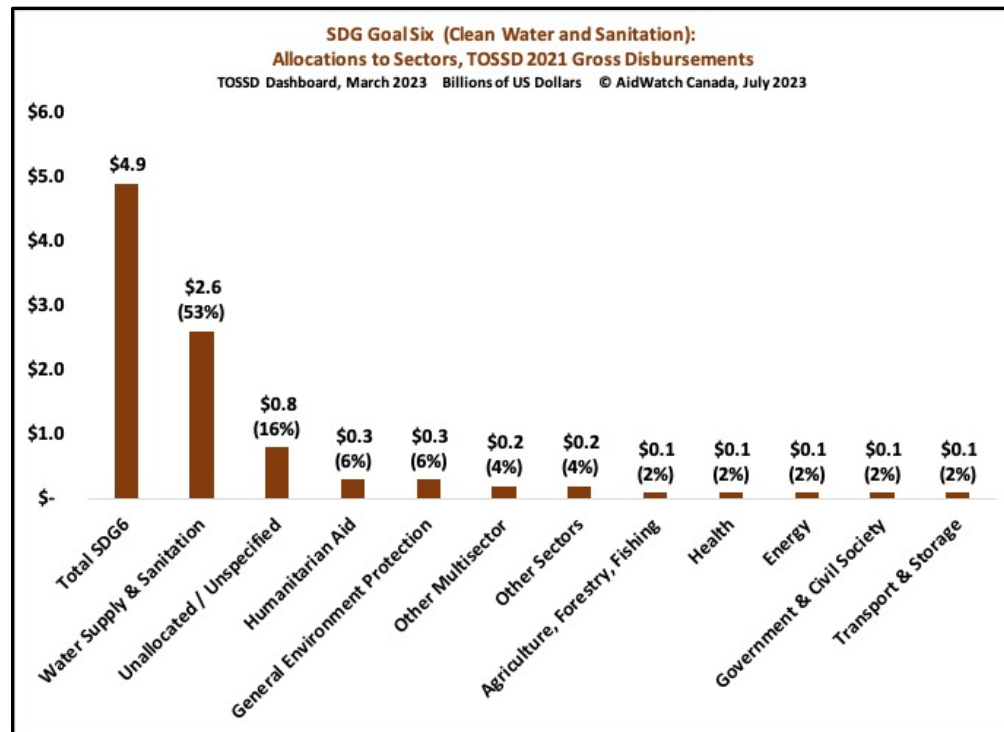
SDG Four (Quality Education): Allocation to Sectors, Gross Disbursements, 2021



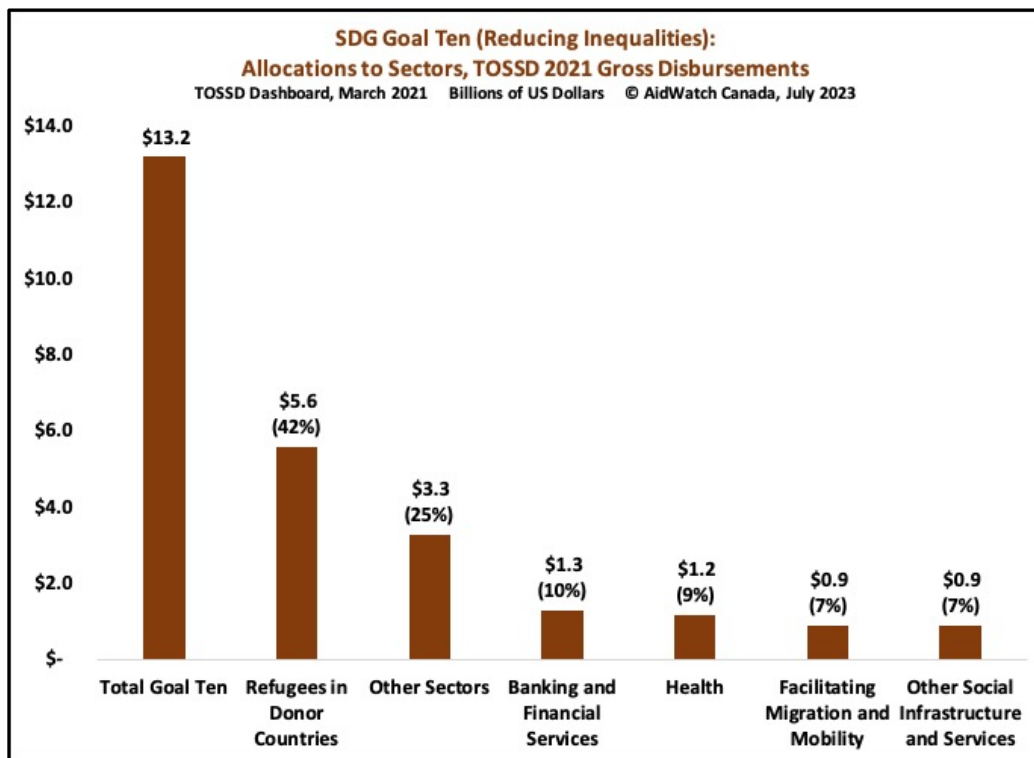
SDG Five (Gender Equality): Allocation to Sectors, Gross Disbursements, 2021



SDG Six (Clean Water and Sanitation): Allocation to Sectors, Gross Disbursements, 2021



SDG Ten (Reducing Inequalities): Allocation to Sectors, Gross Disbursements, 2021



SDG Sixteen (Peace, Justice and Strong Institutions): Allocation to Sectors, Gross Disbursements, 2021

