



## **Total Official Support for Sustainable Development (TOSSD)**

### **BRIEFING NOTE THREE**

## **Trends in Official Support for Agenda 2030: Support for International Public Goods (Pillar Two), Issues and Challenges**





## Acknowledgements

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

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

- 1) An Overview of trends in the 2019 to 2021 data (July 2023);
- 2) Analyzing trends in the allocation of TOSSD resources to SDGs;
- 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 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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## Acronyms

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

## Key Highlights on TOSSD Support for International Public Goods

- 1. Net Disbursements for International Public Goods (IPGs) reported to TOSSD Pillar Two (P2) have increased each year since 2019, reaching \$88 billion in 2021, up from \$77 billion in 2019.** The overall increase was 23% over these three years.
- 2. Pillar Two IPG activities are highly concentrated with DAC providers, accounting for 88% of total P2 Net Disbursements (three-year average), with Multilateral Organizations reporting 10%, and Other Providers, 2%.** Multilateral Development Banks (MDBs) and Southern Providers reported negligible amounts.
- 3. The top six DAC providers account for 63% of total Pillar Two disbursements (three-year average).** These providers were France (23%), EU Institutions (18%), United States (12%), United Kingdom (6%), Switzerland (2%) and Canada (2%).
- 4. Five DAC providers reported close to, or more than, 50% of their Net Disbursements as IPGs under Pillar Two (three-year average):** France (76%), Spain (67%), Switzerland (60%), Portugal (56%), and EU Institutions (49%). DAC providers reported an average of 47% of their Total Net Disbursements in Pillar Two.
- 5. There is a high level of additional IPG activities in Pillar Two beyond what providers already report to the DAC Creditor Reporting System.** Almost half (46%) of TOSSD P2 Net Disbursements (three-year average) were uniquely reported to TOSSD (compared to 11% for Pillar One).
- 6. Pillar Two has a very low level of attributed mobilized private finance.** Only 3% of mobilized private sector finance (\$1.5 billion) is accounted for by activities in Pillar Two over the three years.
- 7. Four sectors account for more than 60% of IPGs reported under Pillar Two (three-year average).** These were Renewable Energy and Conservation (17%), Refugee Costs in Provider Countries (16%), Provider Administration (15%) and Research and Development (13%).
- 8. While 30% of TOSSD disbursements allocated to SDGs in 2021 fell under Pillar Two, select SDGs had a high share in Pillar Two:** Goal 1, Poverty – 42%; Goal 7, Sustainable Energy for All – 68%; Goal 10, Reducing Inequalities – 48%; Goal 14, Sustainable Use of Oceans – 59%; and Goal 17, Partnerships to Implement the Goals – 41%. For Goal 10, this large share is due to support for refugee costs in provider countries. Goal 13, Climate Action, where one would have expected a much larger share of IPG disbursements, given the urgency of responding to the climate crisis, has only 15% of its finance in Pillar Two.
- 9. A minimum of 50% of disbursements for IPGs in Pillar Two were allocated to activities within (DAC) provider countries.** In addition to Refugee Costs in Provider Countries and Administration, high levels of expenditures in Pillar Two for Research and Development and Energy were made in DAC provider countries.
- 10. With the data available in TOSSD reporting, it is not possible to discern the degree to which Pillar Two activities are consistent with the TOSSD reporting criteria that activities must be of “substantial benefit” to TOSSD-recipient countries.** This aspect of the reporting framework is currently under review by the International Forum on TOSSD.

## Briefing Note Three

### Support for International Public Goods (Pillar Two), Issues and Challenges

#### A. Introduction

TOSSD is a new international standard for a comprehensive measure of official resources dedicated to achieving Agenda 2030 and its 17 Sustainable Development Goals (SDGs) in developing countries. In 2015, paragraph 55 in the Addis Ababa Action Agenda agreed that the international community would hold "open, inclusive and transparent discussions (...) on the proposed measure of total official support for sustainable development" (TOSSD). Reflecting this commitment, the International TOSSD Task Force,<sup>1</sup> with the support of an independent Secretariat, has been developing this metric since 2017. The Task Force has agreed on a set of Reporting Instructions for TOSSD.<sup>2</sup>

In 2024, the Task Force will transition to the International Forum on TOSSD whose mandate is to work "in an open, inclusive, and transparent manner, promotes and supports the effective global implementation of 'Total Official Support for Sustainable Development', an international statistical standard on financing for sustainable development in support of developing countries."<sup>3</sup> The Forum will be open to countries and intergovernmental organisations (e.g. multilateral development banks; UN agencies, funds and programmes; regional organisations) that endorse the vision and mandate of the Forum. CSOs retain their permanent Observer status in all bodies of the Forum. The Forum will maintain and improve the TOSSD standard, oversee the collection of TOSSD data and actively promote the use of this data.

In 2021, TOSSD was recognised by the UN Statistical Commission and its Inter-agency Expert Group on SDG indicators (IAEG-SDGs) as a data source for indicator 17.3.1 to measure development support in the SDG indicator framework.<sup>4</sup> The UNDP and the OECD are the custodians of this indicator.

While Reporting Instructions have continued to be clarified, first TOSSD data was published by the Task Force in 2021 based on 2019 data from 90 reporting providers. In March 2023, the 2021 data was released. It has been reported by 106 providers documenting their TOSSD activities for that year.

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<sup>1</sup> For the composition and records of the deliberations of the Task Force since July 2017, see <https://tossd.org/task-force/>. The Task Force currently has 27 members, with 17 from the Global South, co-chaired by the European Union and South Africa. There are 7 Observers, including CSOs who have full access to the Task Force meetings and its documents. Luca DeFraia from Action Aid Italy, Brian Tomlinson from AidWatch Canada (author of this study), and Jennifer del Rosario-Malonzo from IBON International are the CSO Observers. The Task Force has been served by an independent Secretariat. As of 2024 the Task Force has transitioned to the International Forum on TOSSD.

<sup>2</sup> TOSSD International Task Force, "TOSSD Reporting Instructions," April 2023, accessed at <https://tossd.org/docs/reporting-instructions.pdf>. All subsequent references are to this version of the Reporting Instructions.

<sup>3</sup> The Forum will continue to be supported by the technical team in the OECD DAC Directorate. See the Terms of Reference for the Forum (October 2023) at [https://tossd.org/docs/TORS\\_IFT\\_Oct\\_2023\\_final.pdf](https://tossd.org/docs/TORS_IFT_Oct_2023_final.pdf).

<sup>4</sup> See <https://unstats.un.org/sdgs/metadata/files/Metadata-17-03-01.pdf>. In this agreement, only Pillar One TOSSD data (excluding peace and security) on cross border flows and TOSSD Private Sector Mobilized is to be included. See the report of the IAEG at <https://unstats.un.org/unsd/statcom/53rd-session/documents/2022-2-SDG-IAEG-E.pdf>.

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>5</sup> In a dramatically changing financing landscape, TOSSD is intended to provide greater transparency in the financing of sustainable development, including both concessional and non-concessional official resources from a broad range of providers, from the global south and north.<sup>6</sup>

According to the 2021 data, \$444 billion was committed by these providers to the implementation of the SDGs in 2021, with \$396 billion disbursed in that year. The data identified \$300 billion in disbursements for Pillar One (cross-border flows to partner countries) and \$95 billion for Pillar Two (International Public Goods related to activities in support of SDGs of “substantial benefits to TOSSD-eligible countries”). A further \$41 billion was mobilized from the private sector by official resources for these purposes. As a point of reference, \$185 billion in Net Disbursements for Official Development Assistance (ODA) by 30 donor members of the Organisation for Economic Cooperation and Development’s (OECD) Development Assistance Committee (DAC) for 2021.

There are now three years of TOSSD data from 2019 to 2021.<sup>7</sup> **What do these three years of data reveal about the extent and the quality of financing for Agenda 2030, International Public Goods and the SDGs?** ActionAid Italy, Oxfam International and AidWatch Canada have analyzed this data and the apparent trends in a series of five Briefing Papers:<sup>8</sup>

- 1) An Overview of trends in the 2019 to 2021 data;
- 2) Analyzing trends in the allocation of TOSSD resources to SDGs;
- 3) Analyzing Pillar Two (Support for International Public Goods): Issues and Challenges 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.

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<sup>5</sup> “TOSSD Reporting Instructions,” April 2023.

<sup>6</sup> See International Task Force Co-Chairs, “TOSSD Strategy Paper,” February 2021, accessed at <https://tossd.org/docs/strategy-paper-by-co-chairs.pdf>.

<sup>7</sup> In February 2024, the TOSSD Secretariat released data for 2022, but this Briefing Note does not include this new data.

<sup>8</sup> These Briefing Papers build on a series of previous reports by these organizations: Brian Tomlinson, Total Official Support for Sustainable Development (TOSSD): Game changer or mirage?, Oxfam International, Action Aid and AidWatch Canada, March 2021, accessed at <http://aidwatchcanada.ca/wp-content/uploads/2021/03/Final-TOSSD-Paper.pdf>; Brian Tomlinson, “Analyzing European Union Institutions’ Flows for Total Official Support for Sustainable Development (TOSSD),” February 2022, ActionAid, Oxfam International and AidWatch Canada, accessed at [http://aidwatchcanada.ca/wp-content/uploads/2022/03/TOSSD-Report\\_web-21st-March.pdf](http://aidwatchcanada.ca/wp-content/uploads/2022/03/TOSSD-Report_web-21st-March.pdf); and Brian Tomlinson, “TOSSD Data for 2020: An overview of key trends in the data in support of sustainable development”, June 2022, ActionAid, Oxfam International and AidWatch Canada, accessed at <http://aidwatchcanada.ca/wp-content/uploads/2022/07/Final-Analysis-of-TOSSD-2022-Data.pdf>.

This third Briefing Paper provides an overview of trends for Pillar Two and providers' support for International Public Goods in realizing the SDGs. It reviews not only the finance and priorities for IPGs in Pillar Two from the 2019 to 2021 data, but also some of the issues and challenges for TOSSD in measuring such support. We do so, acknowledging that TOSSD is an evolving metric for providers, with major providers such as the World Bank, Germany and the Netherlands not yet reporting, and with individual providers increasing the coverage of their eligible finance over these years. Comparisons between providers can be problematic. The trends outlined in these papers therefore at this stage can only be interpreted as indicative of directions of finance for Agenda 2030.<sup>9</sup>

## **B. A Methodological Note on Assessing Available TOSSD Data**

TOSSD is a recipient perspective metric measuring resources received by the recipient (in contrast to ODA, which is a provider perspective metric measuring provider effort in allocating and disbursing resources). The recipient perspective affects particularly the treatment of provider flows to and through multilateral organizations. Multilateral organizations report to TOSSD only their outflows to recipient countries and to International Public Goods; providers do not report inflows to these multilateral organizations (as they do in ODA).

The raw TOSSD data that is available for downloading from the TOSSD Dashboard allows for analysis of this recipient perspective data disaggregated by provider. This detailed data is the source of much of the analysis in these Briefing Notes. Pressed by some DAC providers on the TOSSD Task Force, in 2023 the Dashboard also began to publish a separate file for each provider, presenting the provider perspective for TOSSD data (i.e. including provider flows to multilateral organizations).<sup>10</sup> The suggestion is that the availability of these provider data files will motivate more support for comprehensive reporting to TOSSD by DAC providers and other provider countries. CSOs and other members of the Task Force expressed concern that, in doing so, the unique profile of TOSSD data as a recipient perspective not be undermined.

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.” The latter however is undefined, and has created reporting issues that may result in an inflated picture of TOSSD’s reflection of support for achieving the SDGs in developing countries.

Responding to these concerns for Pillar Two, 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

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<sup>9</sup> Please read carefully the methodological notes below.

<sup>10</sup> See TOSSD Task Force, 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%20Provider%20perspective%20TOSSD.pdf).



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). Work on defining these two sub-pillars is ongoing in 2024.<sup>11</sup>

All data has been derived from the TOSSD online dataset, downloaded April 2023.<sup>12</sup> Except when otherwise stated, the data presented is in US billions of dollars, at constant prices and exchange rates measured against 2021. A total of 106 providers reported TOSSD data in 2021. However, only 86 of these providers, excluding Aggregate, have reported data in all three years (2019 to 2021). Many providers may also have increased the coverage of their TOSSD reporting, particularly beyond ODA, after 2019. TOSSD data over these three years also includes reporting by 10 new providers in 2020 and 13 in 2021, with partial reporting in all three years. For a list of three-year reporting providers, new providers, and other categories of providers used in this analysis, see **Annex 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 non-reporting providers and others has been derived by the TOSSD Secretariat from the DAC’s Creditor Reporting System (CRS) and is reported as “Aggregate.” 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. To enable accurate analysis, except when assessing the structure of TOSSD data as a whole, “Aggregate” is excluded from calculations, in such areas as allocations by providers or by sectors or by SDGs. The various charts indicate when TOSSD Aggregate data is included.

Another important factor is the reporting of commitments by the European Investment Bank (EIB) under Pillar Two. This data is missing for 2021 at the time of writing (November 2023). Where relevant, EIB commitment data for Pillar Two have been excluded for all three years to enable more accurate comparisons between the three years. This issue does not affect disbursement analysis, which is predominant in these Briefing Notes.

While Commitments provide a forward-looking picture of future disbursements (as many commitments are multi-year), this Briefing Note focuses primarily on annual Net Disbursements, i.e., reducing Gross Disbursements by Reflows back to providers. Reflows are particularly important for a recipient perspective. Net Disbursements record the overall impact of financing as recorded in TOSSD from the perspective of benefits to recipient countries for that year, taking account flows back to the provider. Gross Disbursements are used when the total provider disbursements in a given year is most relevant for the analysis, such as the relative allocation of total provider flows to the various SDGs or the share of total loans in TOSSD disbursements. The Charts indicate whether flows are Net or Gross Disbursements.

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<sup>11</sup> See TOSSD Secretariat, “Roadmap for the Delineation of Pillar II,” February 2024, accessed at [https://tossd.org/docs/Item\\_6b\\_Roadmap\\_Pillar\\_II.pdf](https://tossd.org/docs/Item_6b_Roadmap_Pillar_II.pdf).

<sup>12</sup> See <https://tossd.online/>

## C. Reporting International Public Goods in TOSSD: Trends, issues and challenges

TOSSD is reported against two Pillars: Pillar One is cross-border flows to TOSSD recipient countries. Pillar Two mainly focuses on regional or global International Public Goods (IPGs) where these IPGs are of “substantial benefit” to TOSSD recipient countries.<sup>13</sup>

TOSSD’s Pillar Two includes **International Public Goods**, which are defined as “goods which provide benefits that are non-exclusive and available for all to consume at least in two countries. The term “good” refers to resources, products, services, institutions, policies and conditions” and **Global challenges**, which are issues or concerns that bring disutility on a global scale and that need to be addressed globally.” (TOSSD Reporting Instructions, page 7) Only activities that “provide substantial benefits to TOSSD-eligible countries or their populations” may be included under Pillar Two.<sup>14</sup>

The range of IPGs eligible to be reported under the TOSSD and the assessment of “substantial benefit to TOSSD-recipient countries”, which is not defined, continues to be challenging for providers’ reporting. Clarity on “substantial benefit” has been a major concern for civil society organizations (CSOs) in the development of the TOSSD metric.<sup>15</sup> The International Forum on TOSSD is currently discussing these issues for future TOSSD reporting.<sup>16</sup> This Briefing Note reviews some overall trends in Pillar Two reporting in light of these challenges and CSO concerns.

### 1. Which providers have reported IPGs?

While TOSSD Net Disbursements declined between 2020 and 2021, Net Disbursement flows reported to Pillar Two (P2) increased slightly by 2% in 2021, and by more than 14% since 2019.<sup>17</sup> (**Chart 1**) TOSSD P2 commitments in 2021, however, declined by more than 25%, from \$119.4 billion in 2020 to \$88.7 billion. A major factor in this decline is the fact that the European Investment Bank (EIB) did not report commitments in 2021. In 2020 the EIB reported \$23.5 billion in commitments. Taking EIB into account, Pillar Two TOSSD commitment still declined by 8% in 2021.

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<sup>13</sup> Pillar One includes small amounts of IPGs reported by donors where these are cross-border flows. IPGs in Pillar Two are reported by multilateral, global, or regional, institutions, or by providers for certain expenditures in their own countries or in non-TOSSD-eligible countries (e.g. research, climate mitigation and support to refugees costs in provider countries). See Briefing Note One for a detailed overview of TOSSD reporting with a focus on Pillar One.

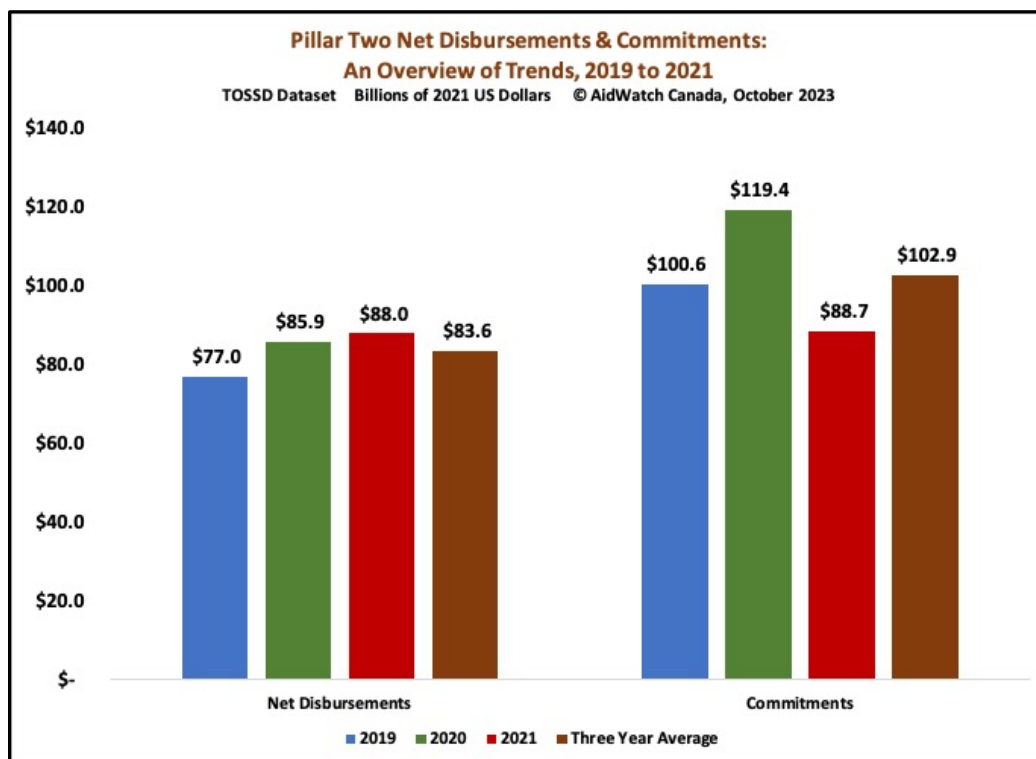
<sup>14</sup> This criterion is currently (March 2024) under review by the International Forum on TOSSD.

<sup>15</sup> Examples of reportable International Public Goods is elaborated in Annex E of the Reporting Instructions, which includes treatment of research and development, climate change, peace and security, and refugees and protected persons.

<sup>16</sup> See TOSSD Secretariat, “Roadmap for the Delineation of Pillar II,” February 2024, accessed at [https://tossd.org/docs/Item\\_6b\\_Roadmap\\_Pillar\\_II.pdf](https://tossd.org/docs/Item_6b_Roadmap_Pillar_II.pdf) and the outcomes of the February meeting of the Interim Governing Body of the International Forum on TOSSD.

<sup>17</sup> Note that \$6.2 billion in humanitarian aid by Turkey for Syria was reported to Pillar Two in 2021, but to Pillar One in 2020. This amount has been recoded to Pillar One for 2021 to allow for a consistent comparison.

**Chart One: Overview of Pillar Two Disbursements and Commitments, 2019 to 2021**



DAC providers have reported almost all (88%) of Pillar Two activities, Net Disbursements, with Multilateral Organizations reporting 10%, and other Providers, 2%, on average over the three years, 2019 to 2021. Multilateral Development Banks have reported no IPG activities under Pillar Two and Southern Providers report a negligible amount. (**Chart Two and Annex One**)

**Among DAC providers**, six providers account for almost all 74% of Net Disbursements for all providers to total Pillar Two, averaged over these three years: France (27% of total Pillar Two disbursement), EU Institutions (20%), United States (14%), United Kingdom (7%), Switzerland (3%), and Canada (3%).

**Among Multilateral Organizations**, six organizations allocate more than 40% of their TOSSD to Pillar Two. Among these multilaterals: the UN Secretariat makes up 2.8% of total Pillar Two disbursements; WHO, 1.6%; FAO, 0.7%; UNICEF, 0.7%; UNHCR, 0.6%; and WFP, 0.6%.

As a share of their total TOSSD Net Disbursements, averaged over these three years, five DAC providers reported close to or more than 50% of their Net Disbursements as IPGs under Pillar Two: France (76%), Spain (67%), Switzerland (60%), Portugal (56%) and EU Institutions (49%). (**Chart Three**)

Chart Two: Provider Categories Share of Pillar Two Net Disbursements

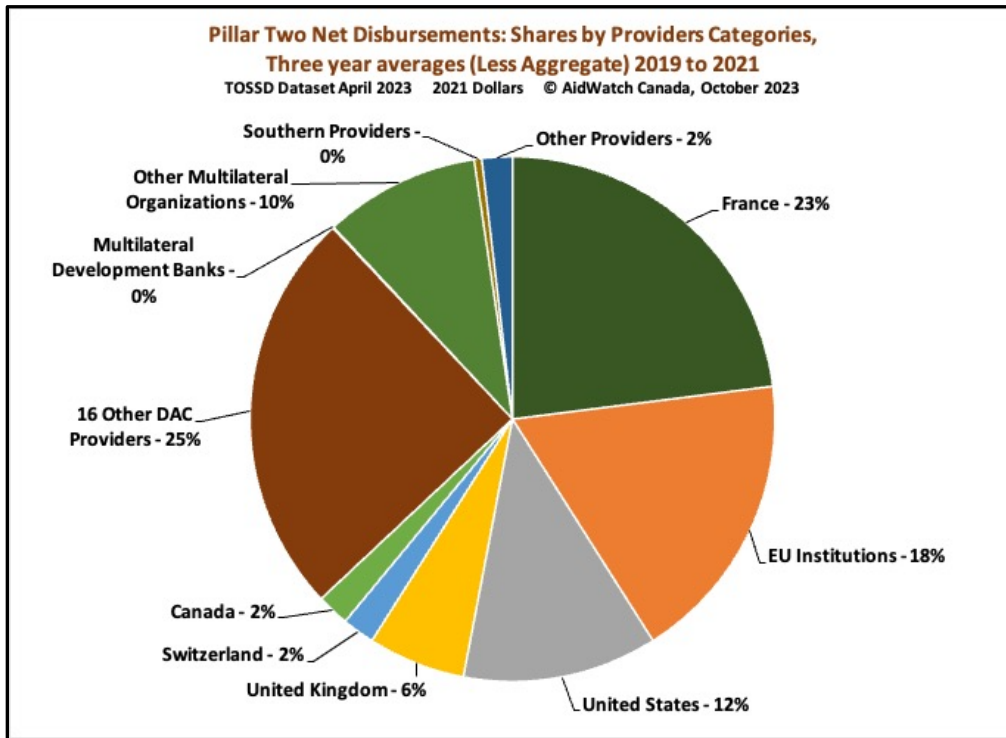
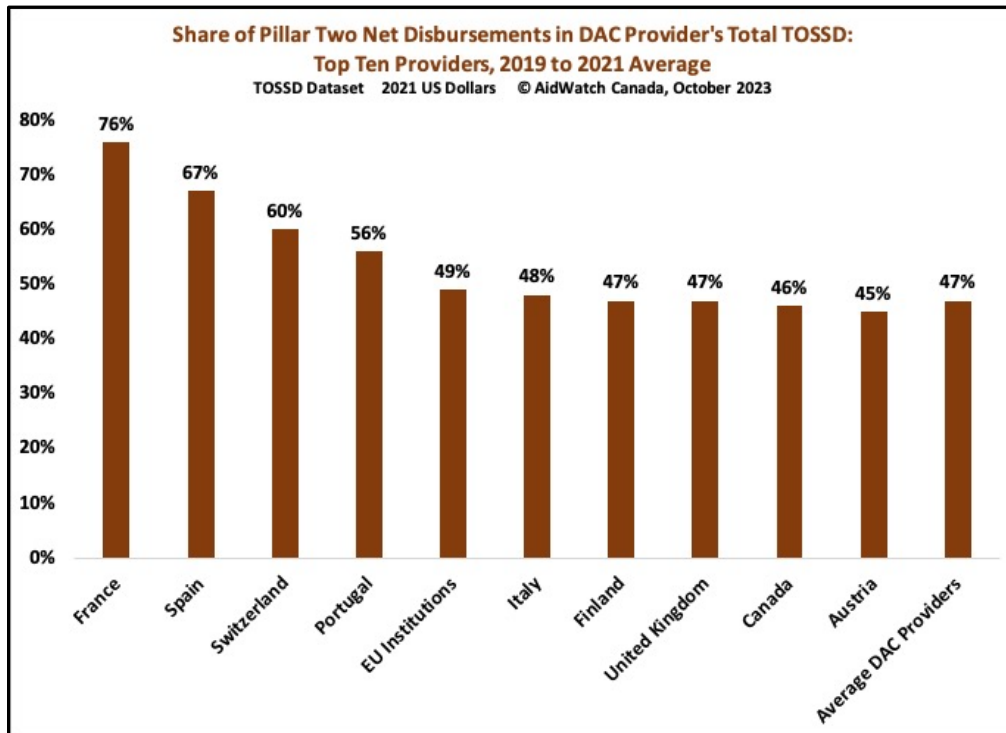


Chart Three: Share of Pillar Two in DAC Provider's Total TOSSD



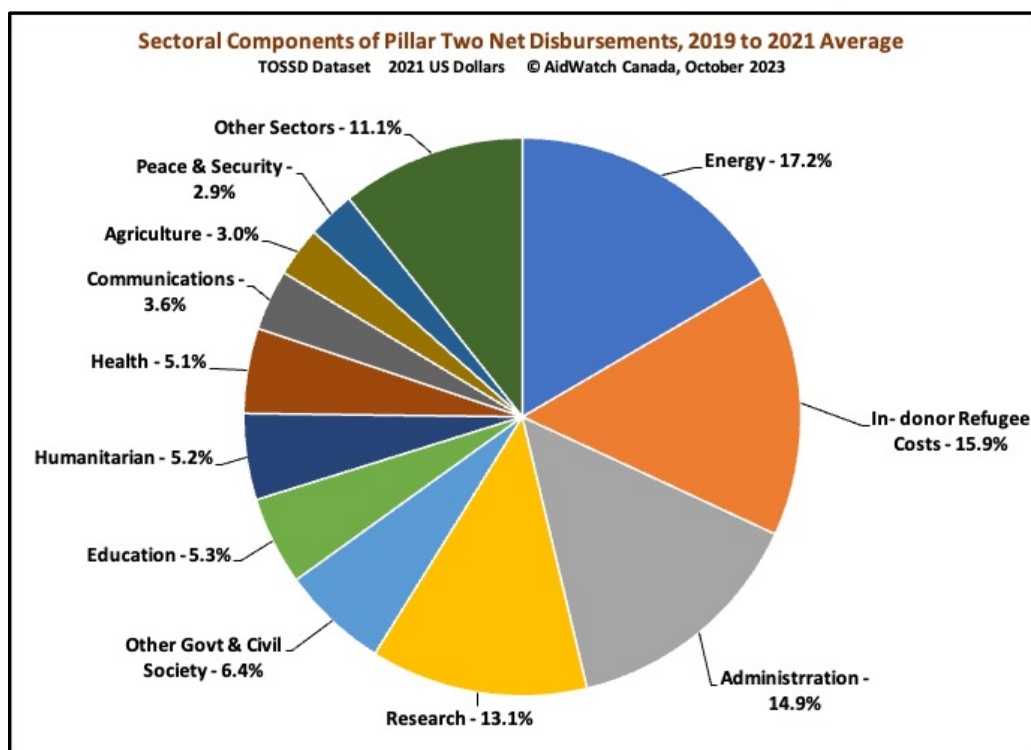
## 2. What are the main activity areas reported under Pillar Two?

### 2.1 Overview of Pillar Two Components

**Chart Four** provides an overview of the main sectoral components of Pillar Two support for International Public Goods and Global Challenges. Some highlights:

- **The Energy sector / climate mitigation activities has the largest share of Pillar Two Net Disbursements** At more than 17% of Net Disbursements, the energy sector is the largest IPG recorded in Pillar Two. These investments are mainly devoted to the transformation of energy generation and use for climate mitigation and mainly take place in provider countries. See **Section 2.2** for more detail.

**Chart Four: Sectoral Components of Pillar Two, 2019 to 2021 Average Net Disbursements**



- **IPGs expenditures predominantly in DAC provider countries** Costs in provider countries (administration plus refugee costs in provider countries) make up more than 30% of Pillar Two Net Disbursements averaged over the three years, 2019 to 2021, mainly in DAC countries. Refugee costs in provider countries are disaggregated below.

As a response to Global Challenges, major aspects of other areas of IPGs are also financed in DAC provider countries. This is particularly true for investments in research and development, which is a further 13% of Pillar Two disbursements (see more detail below).

Providers also can report climate mitigation efforts in their own countries as an IPG under Pillar Two. However, there is no sectoral purpose code or marker for climate mitigation finance in

TOSSD.<sup>18</sup> But using TOSSD keywords (#Mitigation and #Adaptation/Mitigation), it is possible to identify approximately \$10.9 billion on average in each of the three years (2019 to 2021) as climate finance IPGs. This amount is 13% of Pillar Two’s annual average Net Disbursements (but is already included in sector allocations in **Chart Four**, mainly energy). CSOs have raised the potential for very significant “TOSSD inflation” due to the inclusion of high levels of climate mitigation expenditures in provider countries in the global north. (See more details below and the Provider Profile for France.)

- **Almost half of health IPG disbursements are accounted for by investments to counter COVID-19.** Health disbursements for IPGs represented 5.1% of average Pillar Two Net Disbursements. (Cross border flows for health make up a larger share of Pillar One disbursements.) These Pillar Two health disbursements increased significantly since 2019 (from \$2.1 billion to \$5.4 billion in 2021), and this increase is due to provider allocations for COVID-19 related health expenditures. In the absence of COVID-19 health investments captured by Pillar Two in 2020 and 2021, health related IPG investments were only 2.3% of average Pillar Two disbursements.
- **Peace and security make up a modest share of Pillar Two disbursements** The inclusion of disbursements for “peace and security” in TOSSD was the subject of a pilot review of relevant areas and safeguards for the inclusion of these expenditures.<sup>19</sup> Their inclusion in TOSSD has been controversial among developing country partners and CSOs, a continuation of debates within the UN on what should be included in SDG 16 (promoting peaceful and inclusive societies).<sup>20</sup> But they are relatively modest at this stage of reporting (2.9% of average Pillar Two Net Disbursements). These expenditures are disaggregated and analyzed below.
- **Other sector priorities** have relatively equal shares in Pillar Two disbursement flows as IPGs, including education, humanitarian assistance, communications, and agriculture.

## 2.2 Energy and Climate Mitigation

Provider investments in the energy sector made up 17% of total Net Disbursements for Pillar Two in the period, 2019 to 2021 on average. More than 70% of these disbursements were directed to renewable energy generation, with an additional 20% to energy conservation and 6% to related energy policy and administrative management. Small amounts were recorded for bio-fuel fired powerplants and for electric power transmission. (**Annex Two, Table 3**)

Interestingly, these TOSSD investments are highly concentrated in one provider, with France responsible for 93% of the total Net Disbursements for the energy sector in Pillar Two over these three years. EU

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<sup>18</sup> Other modalities of climate finance are captured in Pillar One as cross border flows for adaptation and mitigation.

<sup>19</sup> See [https://www.oecd-ilibrary.org/development/tracking-peace-and-security-expenditures-in-support-of-the-sdgs\\_02e67566-en;jsessionid=VOS4zZrrnuOt8apdxq9Bt34J.ip-10-240-5-176](https://www.oecd-ilibrary.org/development/tracking-peace-and-security-expenditures-in-support-of-the-sdgs_02e67566-en;jsessionid=VOS4zZrrnuOt8apdxq9Bt34J.ip-10-240-5-176) and [https://tossd.org/docs/TOSSD\\_Thematic-Brief\\_Peace-and-Security.pdf](https://tossd.org/docs/TOSSD_Thematic-Brief_Peace-and-Security.pdf).

<sup>20</sup> See <https://www.oecd-ilibrary.org/docserver/02e67566-en.pdf?expires=1701023725&id=id&accname=guest&checksum=7C034EF56ED7FF3762B4A642024B70FC>, page 20.

Institutions account for another 5%, the United Kingdom, 1%, and Canada, 0.4%. However, all expenditures for France in the energy sector are listed as “expenditures in provider country,” and there is little project information to determine the nature of “significant benefit” to partner countries. While France makes a large portion of its overall TOSSD disbursements as loans, in the case of these investments, 61% of disbursements are in the form of grants and 38% as direct provider spending, in part for subsidies for renewable energy initiatives. (See the Provider Profile for France.)

## 2.3 Disaggregating Refugee Costs in Provider Countries in Pillar Two

Support for refugees in provider countries makes up the second largest share of Pillar Two Net Disbursements (16% on average over the three years). (**Chart 4**) These expenditures increased from \$11.2 billion in 2019 to \$14.5 billion in 2021 (averaging \$12.1 billion over the three years). Providers reported the follow sub-sectors for refugee costs in provider countries (See **Annex Two, Table 1** for more detail):

- Refugees/asylum seekers in provider countries, non sector allocated / aggregate: 72%

- Refugees/asylum seekers in provider countries - food and shelter: 13%

- Refugees/asylum seekers in provider countries – health: 5%

- Refugees/asylum seekers in provider countries - rescue at sea: 4%

- Refugees/asylum seekers in provider countries – other sectors: 8%

DAC member providers claimed almost all of TOSSD reported for refugee costs in provider countries, \$11.8 billion, on average, from 2019 to 2021 (compared to \$12.1 billion in total).

The reporting rules for TOSSD permit these providers to expand on their existing reporting of these expenditures as ODA, which is also growing. Under these reporting rules, any provider, including those beyond OECD DAC countries, can report in-donor country expenditures for “the temporary sustenance of refugees and protected persons in refugee-like situations in the provider country; as well as expenditures for promoting their integration in the provider country’s economy (including migrants).” These “costs can be included **for the first 12 months** of stay, and also **beyond that period**, to the extent that the individual is not recognised by the competent authorities of the country in which he/she has sought asylum as having the rights and obligations which are attached to the possession of residency or nationality of that country [emphasis added].” [*TOSSD Reporting Instructions*, pages 26 and 41)

Reporting refugee costs in DAC provider countries for ODA are limited to the first 12 months. Unfortunately, the CRS public data for ODA does not break down these refugee expenditures by sub-sectors for comparison (sector codes 93011 to 92017).

The United States, France, the United Kingdom, Switzerland and Canada report the largest amounts of refugee costs in provider countries in Pillar Two. (See **Table One**) In total, DAC providers reported \$8.3 billion to TOSSD, with Aggregate (Germany and Netherlands) reporting an additional \$3.5 billion.

Non-DAC providers, including Southern providers, reported only \$155 million in refugee costs in provider countries, on average, over these three years. Among these TOSSD providers, the largest were Romania

at \$111 million, Turkey at \$23 million, Malta at \$13 million and Croatia at \$3 million. Only two Southern providers reported any refugee costs in provider countries (Turkey and Costa Rica).

Among the largest providers, only four providers – the United States, France, Switzerland and Canada – reported a level of TOSSD refugee costs in provider countries more than what they had reported to the DAC Creditor Reporting System for ODA.

For a few DAC providers, refugee costs in provider countries were more than a third of all Pillar Two Net Disbursements: Switzerland – 46%; Canada – 33%; Italy – 44%; Belgium – 39%; and Iceland – 53%.

Providers reporting against SDGs have reported in-donor refugee cost in Pillar Two under SDG 10, Reducing Inequalities, which were 42% of Gross Disbursements for Goal 10 in 2021.<sup>21</sup> (See **Briefing Note Two**)

**Table One: Major Providers for TOSSD In Donor Refugee Costs in Pillar Two, 2019 to 2021 Average**

<b>Provider</b> Millions of 2021 US Dollars	<b>TOSSD Refugee Costs in Provider Countries Net Disbursements</b>	<b>ODA In-Donor Refugee Net Disbursements</b>	<b>TOSSD Difference</b>	<b>Share of Pillar Two</b>
United States	\$2,796	\$2,770	\$26	27%
France	\$1,460	\$1,258	\$202	8%
United Kingdom	\$1,004	\$1,004	\$0	19%
Switzerland	\$936	\$378	\$598	46%
Canada	\$588	\$580	\$8	33%
Italy	\$425	\$425	\$0	44%
Spain	\$255	\$255	\$0	29%
Sweden	\$186	\$186	\$0	13%
Belgium	\$182	\$182	\$0	39%
15 Other DAC Providers	\$436	\$436	\$0	6%
<b>Total DAC Reporting Providers</b>	<b>\$8,269</b>	<b>\$7,443</b>	<b>\$826</b>	<b>17%</b>
<b>Aggregate</b>	<b>\$3,493</b>	<b>\$3,487</b>	<b>\$6</b>	
Germany		\$2,970		
Netherlands		\$517		
<b>Non DAC Providers*</b>	<b>\$155</b>	<b>\$68</b>	<b>\$87</b>	
<b>Total Reported Refugee Costs in Provider Countries</b>	<b>\$11,917</b>	<b>\$10,998</b>	<b>\$919</b>	

\* Non-DAC providers may not be the same providers for TOSSD and ODA reporting.

<sup>21</sup> Linking refugee costs in provider countries to SDG 10 is related to the objective 10.17, “facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies.”



## 2.4 Disaggregating Administration Costs in Pillar Two

Administrative expenditures remained relatively constant at \$11.3 billion on average over the three years, or 15% of Pillar Two Net Disbursements. According to the *TOSSD Reporting Instructions*, Administrative Costs include all administrative costs in delivering TOSSD activities that are not included elsewhere (e.g. costs of country or regional offices in which the activity is implemented). (*Reporting Instructions*, page 26)

Out of 97 providers reporting activities to Pillar Two, only half (48) claimed administrative costs as a component of Pillar Two Net Disbursements. Of these 48, all 26 DAC providers (including EU Institutions) claimed administrative costs, but only nine (9) UN organizations recorded administrative costs, out of 23 reporting to Pillar Two.

Three organizations, -- Centre of Excellence in Finance, Joint Sustainable Development Goals Fund, and the UN Relief and Works Agency for Palestine Refugees – reported 100% of their Pillar Two activities as administrative costs. All their other TOSSD activities were reported under Pillar One.

Seven (7) DAC providers reported more than 25% of their TOSSD activities for Pillar Two as Administrative Costs:

New Zealand – 45%	Norway – 29%
Japan – 45%	Korea – 25%
Luxembourg – 41%	Ireland – 25%
United States – 32%	

The DAC providers' P2 average for the three years was 13% for Administrative Costs.

Of providers reporting against SDGs, 52% of Administrative Costs were reported against Goal 17 (Partnerships for Implementing the SDGs), 19% against Goal 1 (Ending Poverty), 19% against Goal Nine (Resilient Infrastructure), and 6% against Goal 15 (Sustainable Ecosystems).

## 2.5 Research and Development related to the Sustainable Development Goals

The *TOSSD Reporting Instructions* (Annex E) for research and development (R & D) activities allow for a very broad scope for activities relevant to TOSSD. Such activities must address “issues directly related to the Sustainable Development Goals,” but can also include the broad category of “basic research, defined as experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts without any particular application or use in view.” The funding institution must have an open access policy for scientific publications and research data.

**Table Two, Top Ten Providers Reporting Research and Development, 2019 to 2021 Average**

<b>Provider</b> Millions 2021 US\$	<b>Research &amp; Development</b>	<b>Share of Total Research &amp; Development</b>	<b>Share of Provider's Pillar Two TOSSD</b>
EU Institutions	\$4,443	45%	31%
France	\$3,634	37%	19%
United Kingdom	\$653	7%	12%
United States	\$602	6%	6%
Japan	\$143	1%	9%
Canada	\$125	1%	7%
Sweden	\$110	1%	8%
Poland	\$52	0.5%	20%
Norway	\$24	0.2%	2%
World Health Organization	\$23	0.2%	2%
Other Providers	\$123	0.4%	1%
<b>Total Providers</b>	<b>\$29,794</b>		<b>13%</b>

Reporting research and development in TOSSD is highly concentrated in four DAC providers. EU Institutions and France are the largest reporters for R & D in Pillar Two's Net Disbursements over the three years, 2019 to 2021, representing 82% of these disbursements. The United Kingdom and the United States were responsible for an additional 13%. (See **Table Two** and **Annex Two, Table 2** for details on research sector codes allocations.)

Ninety percent (90%) of these provider expenditures had not been previously reported to the DAC Creditor Reporting System (CRS) and were newly available through TOSSD. Research and Development is a major source of additionality for TOSSD in Pillar Two, beyond what is currently available already in the CRS.

While project data is available for approximately 22,000 individual projects in R & D, it is not possible to discern the degree to which these research investments meet the criteria of "substantial benefit" to partner countries, following the *Reporting Instructions*. The top 10 projects accounted for 10% of total Net Disbursements, which were mainly grants by the French Ministry of Education, Higher Education and Research, which in total represented \$1.8 billion on average over the three years. A recent detailed review by the TOSSD Secretariat of research and development activities has challenged the eligibility for TOSSD of major areas of reported academic research (See below).<sup>22</sup>

According to TOSSD keywords, approximately 6% of the Pillar Two research and development related to the COVID-19 pandemic in 2020 and 2021, and 17% was related to climate change mitigation in the energy sector.

<sup>22</sup> TOSSD Task Force Discussion Paper, "Reviewing the applicability of the R&D eligibility criteria," March 2023, accessible at <https://tossd.org/docs/Item 6 application research development criteria.pdf>.

Almost all research and development projects were linked to one or more SDG, with only 8% having no SDG linkage. And in fact, almost three-quarters (71%) of these projects with no SDG linkage were initiated by the United States, which is not able to report to TOSSD against SDGs for any of its TOSSD activities.

The share of R & D disbursements that have been allocated to an SDG ranged across several SDGs: Goal 9, Resilient Infrastructure – 16%; Goal 17, Implementing the Goals – 15%; Goal 7, Sustainable Energy – 10%; Goal 13, Climate Action -9%; and Goal 3, Good Health and Well Being – 7%.

## 2.6 Tracking Peace and Security Expenditures

The International TOSSD Task Force spent considerable effort defining the scope of allowable activities that could be reported as peace and security IPGs. Based on a 2019 Working Paper, the agreed *Reporting Instructions* (Annex E) sets out some general principles and safeguards in these areas:

- Commitment to do no harm, including consideration of intended and unintended consequences of interventions for both populations and other SDG targets;
- Transparency through provision of sufficiently detailed descriptions to allow scrutiny;
- Exclusion of lethal equipment, with the exception of peacekeeping operations;
- Compliance with international conventions and protocols, including international human rights law, refugee law, international humanitarian law and the Oslo guidelines;
- Compliance with development effectiveness principles (ownership of SDG priorities by recipient countries); and
- Review mechanism through the TOSSD governance body.

Like other aspects of TOSSD, the implementation of these safeguards is at the sole discretion of providers who determine the eligibility of peace and security activities, with some effort for verification by the TOSSD Secretariat.

**Table Three: Sub-Sectors for Peace and Security Disbursements, Average 2019 to 2021**

(Billions of 2021 US Dollars)

Sub-Sectors	Average Amount / Share of Total
Peace Operations (Peacekeeping)	\$1.6 (73%)
Security Systems Management	\$0.3 (12%)
Law Enforcement, Fight against Terrorism	\$0.3 (12%)
Disarmament	\$0.005 (2%)
<b>Total</b>	<b>\$2.2</b>

Over the three years of reporting, only a modest level of disbursements is directed to the peace and security sector. The average allocation over the three year was \$2.2 billion or 2.9% of total Pillar Two Net Disbursements. Almost three-quarters of these investments were related to participation in peacekeeping operations and in civilian peacebuilding, conflict prevention and resolution. (**Table Three** and see **Annex Two, Table 4** for details on the allocations to relevant sector codes.)

The main providers contributing to peace and security IPGs were

UN Secretariat – 27%	Norway – 5%
EU Institutions – 17%	Denmark – 3%
United States – 12%	Sweden – 2%
United Kingdom – 8%	Austria – 2%
Spain – 7%	40 Other Providers – 10%
Australia – 6%	

The UN Secretariat’s disbursements are mostly in support of civilian peacekeeping, conflict prevention and resolution.

Approximately 57% of peace and security disbursements were newly reported to TOSSD and had not previously been captured by the DAC CRS.

### **3. Pillar Two Reform: Refining the notion of substantial benefit and/or restructuring Pillar Two**

TOSSD is intended to measure “all officially-supported resources to promote sustainable development in developing countries” (*Reporting Instructions*, page 6). Given this focus, the scope of what could be included in Pillar Two as support for International Public Goods and Global Challenges has been contested within the TOSSD International Task Force and by CSO Observers.

Initially, the Secretariat proposed that IPGs only be included if they have “direct” or “exclusive” benefit to developing countries. This proved too narrow for some providers and the agreement was to use the criteria of “substantial benefit” to eligible countries. But for some areas, such as research and development, this definition of eligibility has been broadly interpreted as “potentially applicable” to developing countries since attribution is difficult to determine.<sup>23</sup> Given this broad scope, accountability for eligible activities proves near impossible.

In relation to research and development (R & D), the open accessibility requirement was to be the means through which researchers and populations in developing countries would “benefit”. A 2023 review by the Secretariat of the applicability of the R & D eligibility criteria, however, concluded that these criteria 1) were difficult to operationalize at the project level; 2) require substantial screening capacities that were unavailable; and 3) relied on “open access,” which may be insufficient to conclude that there is “substantial benefit” to developing countries. The review highlighted some areas and individual R & D projects where applicability to developing countries could be challenged. The review suggested that there was too much room for interpretation regarding basic and knowledge-oriented academic research.<sup>24</sup>

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<sup>23</sup> See the discussion in the TOSSD Task Force Issues Paper, “Reviewing the applicability of the R&D eligibility criteria,” March 2023, accessible at [https://tossd.org/docs/Item\\_6\\_application\\_research\\_development\\_criteria.pdf](https://tossd.org/docs/Item_6_application_research_development_criteria.pdf)

<sup>24</sup> Ibid., p.4 and p. 6.

CSOs have long argued that undifferentiated reporting under Pillar Two, particularly for research and development, biodiversity and climate mitigation, leads to substantial inflation of TOSSD reporting by some providers (e.g. France and the EU). In parallel discussions within the United Nations regarding the use of TOSSD data for SDG Indicator 17.3.1 (additional financial resources mobilized for developing countries from multiple sources), developing countries strongly resisted the inclusion of Pillar Two data in the final agreement on this Indicator.

While CSOs continue to have concerns about the eligibility for TOSSD of in-provider climate mitigation measures, the interpretation of “substantial benefit to developing countries” for reporting domestic expenditures on biodiversity has continued to be contested in TOSSD.<sup>25</sup> As well there is no agreement on an appropriate approach to biodiversity services. The Secretariat has proposed several approaches for inclusion of biodiversity services: 1) a geographical approach where these services are not just local, but regional in scale and include impacts in at least one TOSSD eligible country; or 2) using a positive list of eligible expenditures (e.g. UNESCO World Heritage sites, Conservation International biodiversity hot spots list, and other key biodiversity areas).

These issues have provoked a wider discussion within the Task Force on how to approach the inclusion in TOSSD of domestic expenditures in provider countries, considered to be IPGs. The inherent difficulties of assessing “substantial benefit” have made it difficult for many providers to collect relevant data for Pillar Two, and several do not report to Pillar Two.

To increase the coherence and comparability of activities reported under Pillar Two, the Interim Governing Body of the International Forum on TOSSD, at its February 2024 meeting, agreed to split Pillar Two 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). Work on defining these two sub-pillars is ongoing in 2024.”<sup>26</sup>

Pillar 2B required a change in the stated TOSSD definition to read, “The Total Official Support for Sustainable Development (TOSSD) statistical measure includes all officially-supported resources to promote sustainable development **of** developing countries.” More work is needed on specific criteria for the two sub-pillars. As well there was agreement to remove the word “substantial” from the notion of Pillar Two benefits to developing countries. While there is no intent to move away from current activity coverage for Pillar Two, these changes suggest a wide scope for providers to report global expenses for sustainable development. However, Pillar 2A does enhance transparency in Pillar Two for support specific to developing countries.

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<sup>25</sup> See the discussion in the Task Force Issues Paper, ““Support for biodiversity in TOSSD: operationalizing the Pillar II eligibility criterion of “substantial benefits to recipient countries,” March 2023, accessed at [https://tossd.org/docs/Item\\_6\\_Biodiversity\\_in\\_TOSSD.pdf](https://tossd.org/docs/Item_6_Biodiversity_in_TOSSD.pdf).

<sup>26</sup> See TOSSD Secretariat, “Roadmap for the Delineation of Pillar II,” February 2024, accessed at [https://tossd.org/docs/Item\\_6b\\_Roadmap\\_Pillar\\_II.pdf](https://tossd.org/docs/Item_6b_Roadmap_Pillar_II.pdf) and the outcomes of the February meeting of the Interim Governing Body of the International Forum on TOSSD.

## Annex One

### Pillar Two Net Disbursements by Provider Groups and Providers

(1) Share in Provider's Total TOSSD

(2) Share of Total Pillar Two TOSSD (No Aggregate) - \$71.4 billion

**Note:** Multilateral Development Banks and Southern Providers reported no disbursements for Pillar Two or negligible disbursements. These amounts exclude Aggregate.

#### A. DAC Providers

Billions of 2021 US Dollars, Three Year Average, 2019 to 2021

Some Providers did not report in all three years

DAC Providers	(1) Pillar Two Share in Provider's Total TOSSD	DAC Providers	(2) Share of Total Pillar Two
France	76%	France	\$19.4 (27%)
Spain	67%	EU Institutions	\$14.6 (20%)
Switzerland	60%	United States	\$10.3 (14%)
Portugal	56%	United Kingdom	\$5.3 (7%)
EU Institutions	49%	Switzerland	\$2.0 (3%)
Italy	48%	Canada	\$1.8 (3%)
Finland	47%	Japan	\$1.6 (2%)
United Kingdom	47%	Sweden	\$1.4 (2%)
Canada	46%	Norway	\$1.1 (1%)
Austria	45%	Italy	\$1.0 (1%)
Sweden	43%	Australia	\$0.9 (1%)
Greece	40%	Spain	\$0.9 (1%)
Belgium	38%	Denmark	\$0.6 (1%)
Norway	34%	Belgium	\$0.5 (1%)
Ireland	33%	Korea	\$0.4 (1%)
United States	33%	Austria	\$0.3 (0.5%)
Australia	31%	Finland	\$0.3 (0.4%)
Korea	29%	Ireland	\$0.2 (0.3%)
Denmark	28%	Portugal	\$0.1 (0.2%)
New Zealand	20%	New Zealand	\$0.1 (0.1%)
Iceland	18%	Greece	\$0.1 (0.1%)
Japan	17%	Luxembourg	\$0 (0%)
Luxembourg	0%	Iceland	\$0 (0%)
<b>Share in Total</b>	<b>47%</b>	<b>Total</b>	<b>\$62.9 (88%)</b>

## B. Multilateral Organizations (Excluding MDBs)

Billions of 2021 US Dollars, Three Year Average, 2019 to 2021

Some Providers did not report in all three years

Multilateral Organization	(1) Pillar Two Share in Provider's Total TOSSD
UN Secretariat	100%
UNEP	83%
UNAIDS	80%
FAO	47%
ILO	40%
UN Women	40%
UN Industrial Dev	38%
Interpol	37%
WHO	37%
UNFPA	32%
Global Alliance for Vaccines	24%
UNRWA	17%
UNHCR	13%
UNICEF	8%
UNDP	5%
WFP	5%
<b>Share in Total</b>	<b>17%</b>

Multilateral Organization	(2) Share of Total Multilateral Org's Pillar Two
UN Secretariat	\$2.0 (2.8%)
WHO	\$1.2 (1.6%)
FAO	\$0.5 (0.7%)
UNICEF	\$0.5 (0.7%)
UNHCR	\$0.4 (0.6%)
WFP	\$0.4 (0.6%)
UNFPA	\$0.3 (0.5%)
ILO	\$0.3 (0.4%)
UNDP	\$0.2 (0.3%)
Global Alliance for Vaccines	\$0.2 (0.3%)
UNEP	\$0.2 (0.2%)
UNRWA	\$0.1 (0.2%)
UNAIDS	\$0.1 (0.2%)
UN Women	\$0.1 (0.1%)
UN Pooled Funds	\$0.1 (0.1%)
WTO	\$0.1 (0.1%)
<b>Total</b>	<b>\$6.9 (10%)</b>

## C. Other Providers

Billions of 2021 US Dollars, Three Year Average, 2019 to 2021

Some Providers did not report in all three years

Other Provider	(1) Pillar Two Share in Provider's Total TOSSD
Saudi Arabia	25%
Poland	20%
Romania	18%
UAE	17%
Qatar	10%
Hungary	2%
<b>Share in Total</b>	<b>18%</b>

Other Provider	(2) Share to Total DAC Providers Pillar Two
Poland	\$0.3 (0.5%)
Romania	\$0.2 (0.4%)
Qatar	\$0.1 (0.3%)
UAE	\$0.2 (0.3%)
Saudi Arabia	\$0.3 (0.2%)
Hungary	\$0 (0.0%)
<b>Total</b>	<b>\$1.3 (2%)</b>

**Annex Two**  
**Tables for Components of Pillar Two in TOSSD, 2019 to 2021**

**1. Refugee Costs in Provider Countries in Pillar Two**

Net Disbursements, Millions of 2021 US Dollars	2019	2020	2021	Three Year Average	Average Share
93010 (Refugees/asylum seekers in provider countries (non-sector allocable))	\$4,108	\$3,728	\$7,742	\$5,193	43%
93011 (Refugees/asylum seekers in provider countries - food and shelter)	\$1,296	\$1,618	\$1,896	\$1,603	13%
93012 (Refugees/asylum seekers in provider countries - training)	\$243	\$214	\$276	\$244	2%
93013 (Refugees/asylum seekers in provider countries - health)	\$579	\$587	\$469	\$545	5%
93014 (Refugees/asylum seekers in provider countries - other temporary sustenance)	\$818	\$704	\$615	\$712	6%
93015 (Refugees/asylum seekers in provider countries - voluntary repatriation)	\$3	\$4	\$0.3	\$2	0%
93016 (Refugees/asylum seekers in provider countries - transport)	\$21	\$15	\$20	\$19	0.2%
93017 (Refugees/asylum seekers in provider countries - rescue at sea)	\$642	\$467	\$360	\$490	4%
Blank (Aggregate)	\$3,917	\$3,417	\$3,146	\$3,493	29%
<b>Total</b>	<b>\$11,209</b>	<b>\$10,534</b>	<b>\$14,465</b>	<b>\$12,069</b>	

**2. Research and Development**

Net Disbursements, Millions of 2021 US Dollars	2019	2020	2021	Average	Average Share
11182 (Educational research)	\$46	\$34	\$47	\$42	0.4%
12182 (Medical research)	\$1,312	\$2,645	\$3,747	\$2,568	25.9%
12382 (Research for prevention & control of NCDs)					
23182 (Energy research)	\$2,974	\$1,814	\$3,067	\$2,618	26.4%
31182 (Agricultural research)	\$494	\$154	\$41	\$230	2.3%
31282 (Forestry research)	\$44	\$15	\$29	\$29	0.3%
31382 (Fishery research)	\$ 4	\$13		\$6	0.1%
32182 (Technological research and development)	\$ 193	\$248	\$399	\$280	2.8%
41082 (Environmental research)	\$656	\$1,058	\$1,676	\$1,130	11.4%
43082 (Research/scientific institutions)	\$3,467	\$3,049	\$2,503	\$3,006	30.3%
<b>Total</b>	<b>\$ 9,190</b>	<b>\$ 9,030</b>	<b>\$11,509</b>	<b>\$9,910</b>	



### 3. Energy Sector

Net Disbursements, Millions of 2021 US Dollars	2019	2020	2021	Average	Average Share
23110 (Energy Policy & Administration Management)	\$932	\$489	\$483	\$635	6.2%
23111 (Energy Sector Policy and Planning)		\$9	\$1		0.0%
23181 (Energy Education)	\$ 4	\$7		\$ 4	0.0%
23183 (Energy Conservation)	\$1,071	\$2,564	\$2,665	\$2,100	20.5%
23210 (Energy Generation Renewable)	\$6,128	\$7,223	\$8,370	\$7,240	70.5%
23230 (Solar Energy)	\$ 7	\$21	\$39	\$22	0.2%
23240 (Wind Energy)	\$32	\$5	\$15	\$17	0.2%
23260 (Geothermal Energy)			\$7		0.0%
23270 (Biofuel-fired Power Plants)	\$116	\$ 262	\$13	\$130	1.3%
23410 (Hybrid Energy Power Plant)			\$5		0.0%
23510 (Nuclear Energy Electric Power Plants)	\$11	\$6	\$19	\$12	0.1%
23620 (District Heating and Cooling)			\$4		0.0%
23630 (Electric Power Transmission)	\$248	\$43	\$13	\$101	1.0%
32167 (Energy Manufacturing)			\$19		0.0%
32261 (Coal)		\$1			0.0%
32262 (Oil and Gas)	\$ 3		\$ 1	\$1	0.0%
Other Energy Codes	\$ 2	\$1	\$2	\$2	0.0%
<b>Total</b>	<b>\$8,554</b>	<b>\$10,631</b>	<b>\$11,656</b>	<b>\$10,265</b>	

#### 4. Peace and Security

Net Disbursements  
Millions of 2021 US Dollars

<b>Peace Operations</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Average</b>	<b>Average Share</b>
15230 (Participation in International Peacekeeping Operations)	\$726	\$1,168	\$345		
15220 (Civilian Peacebuilding, Conflict Prevention & Resolution)	\$ 616	\$982	\$951		
<b>Sub-Total</b>	<b>\$1,342</b>	<b>\$2,150</b>	<b>\$1,296</b>	<b>\$1,596</b>	<b>73%</b>

##### Security Systems

15210 (Security Systems Management and Reform)	\$459	\$188	\$162		
15130030 (Cyber-security)	\$1	\$ -	\$-		
<b>Sub-Total</b>	<b>\$460</b>	<b>\$188</b>	<b>\$ 162</b>	<b>\$270</b>	<b>12%</b>

##### Disarmament

15240 (Reintegration and SALW Control)	\$10	\$ 9	\$ 15		
15250 (Removal of Landmines)	\$56	\$ 32	\$ 10		
15261 (Child Soldiers)	\$ 1	\$2	\$2		
1520010 (Disarmament of Weapons of Mass Destruction)	\$ -	\$ -	\$ -		
<b>Sub-Total</b>	<b>\$67</b>	<b>\$43</b>	<b>\$27</b>	<b>\$46</b>	<b>2%</b>

##### Law Enforcement, Fight Against Terrorism

15113 (Anti-Corruption Organization & Institutions)	\$49	\$ 57	\$ 40		
15130 (Legal & Judicial Development)	\$123	\$327	\$99		
15131 (Justice, Law and Order Policy & Planning)	\$4	\$8	\$6		
15132 (Police)	\$1	\$7	\$21		
1513010 (Transnational Organized Crime)	\$0.3	\$ 29	\$ 4		
1513020 (Countering Violent Extremism)	\$0.3	\$20	\$0.2		
1520020 (Preventing Violent Extremism)	\$-	\$9	\$5		
<b>Sub-Total</b>	<b>\$178</b>	<b>\$457</b>	<b>\$175</b>	<b>\$270</b>	<b>12%</b>

<b>Total</b>	<b>\$2,047</b>	<b>\$2,838</b>	<b>\$1,660</b>	<b>\$2,182</b>
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**Annex Three**  
**Providers Reporting to TOSSD**

**A. 87 Providers with TOSSD Data for 2019 to 2021**

- |                                                   |                                              |
|---------------------------------------------------|----------------------------------------------|
| 1. Adaptation Fund                                | 37. Inter-American Development Bank Group    |
| 2. African Development Bank Group                 | 38. International Investment Bank            |
| 3. Aggregate                                      | 39. International Labour Organisation        |
| 4. Arab Fund (AFESD)                              | 40. Ireland                                  |
| 5. Asian Development Bank Group                   | 41. Islamic Development Bank                 |
| 6. Asian Infrastructure Investment Bank           | 42. Italy                                    |
| 7. Australia                                      | 43. Japan                                    |
| 8. Austria                                        | 44. Kazakhstan                               |
| 9. Belgium                                        | 45. Korea                                    |
| 10. Canada                                        | 46. Kuwait                                   |
| 11. Caribbean Development Bank                    | 47. Latvia                                   |
| 12. Center of Excellence in Finance               | 48. Lithuania                                |
| 13. Central Emergency Response Fund               | 49. New Development Bank                     |
| 14. Chile                                         | 50. New Zealand                              |
| 15. Climate Investment Funds                      | 51. Nigeria                                  |
| 16. Costa Rica                                    | 52. Nordic Development Fund                  |
| 17. Council of Europe Development Bank            | 53. Norway                                   |
| 18. Croatia                                       | 54. OPEC Fund for International Development  |
| 19. Cyprus                                        | 55. OSCE                                     |
| 20. Denmark                                       | 56. Poland                                   |
| 21. Development Bank of Latin America             | 57. Portugal                                 |
| 22. Estonia                                       | 58. Private Infrastructure Development Group |
| 23. EU Institutions                               | 59. Qatar                                    |
| 24. Finland                                       | 60. Romania                                  |
| 25. Food and Agriculture Organisation             | 61. Saudi Arabia                             |
| 26. France                                        | 62. SESRIC                                   |
| 27. Global Alliance for Vaccines and Immunization | 63. Slovak Republic                          |
| 28. Global Environment Facility                   | 64. Slovenia                                 |
| 29. Global Fund                                   | 65. Spain                                    |
| 30. Global Green Growth Institute                 | 66. Sweden                                   |
| 31. Global Partnership for Education              | 67. Switzerland                              |
| 32. Greece                                        | 68. Turkey                                   |
| 33. Green Climate Fund                            | 69. UN Capital Development Fund              |
| 34. Hungary                                       | 70. UN Institute for Disarmament Research    |
| 35. Iceland                                       | 71. UN inter-agency pooled funds             |
| 36. IFAD                                          | 72. UN Office on Drugs and Crime             |
|                                                   | 73. UN Peacebuilding Fund                    |

- |                          |                                                        |
|--------------------------|--------------------------------------------------------|
| 74. UNAIDS               | 81. United Nations Conference on Trade and Development |
| 75. UNDP                 | 82. United Nations Industrial Development Organization |
| 76. UNEP                 | 83. United States                                      |
| 77. UNHCR                | 84. UNRWA                                              |
| 78. UNICEF               | 85. WFP                                                |
| 79. United Arab Emirates | 86. World Health Organisation                          |
| 80. United Kingdom       | 87. World Trade Organisation                           |

**B. 23 New Providers / Providers Not Reporting in All Three Years after 2019**

- |                                                            |                                                |                                                   |
|------------------------------------------------------------|------------------------------------------------|---------------------------------------------------|
| 1. Arab Bank for Economic Development in Africa            | 8. Indonesia                                   | 17. Thailand                                      |
| 2. Azerbaijan                                              | 9. International Commission on Missing Persons | 18. UN Secretariat                                |
| 3. Black Sea Trade & Development Bank                      | 10. Interpol                                   | 19. UN Women                                      |
| 4. Brazil                                                  | 11. Joint Sustainable Development Goals Fund   | 20. UNFPA                                         |
| 5. Central American Bank for Economic Integration          | 12. Luxembourg                                 | 21. United Nations Office for Disarmament Affairs |
| 6. COVID-19 Response and Recovery Multi-Partner Trust Fund | 13. Malta                                      | 22. WHO-Strategic Preparedness and Response Plan  |
| 7. Eurasian Fund for Stabilization and Development         | 14. Monaco                                     | 23. WTO - International Trade Centre              |
|                                                            | 15. North American Development Bank            |                                                   |
|                                                            | 16. Peru                                       |                                                   |

**C. 28 Reporting DAC Providers (including EU Institutions)**

- |                    |                               |                     |
|--------------------|-------------------------------|---------------------|
| 1. Australia       | 11. Iceland                   | 20. Poland          |
| 2. Austria         | 12. Ireland                   | 21. Portugal        |
| 3. Belgium         | 13. Italy                     | 22. Slovak Republic |
| 4. Canada          | 14. Japan                     | 23. Slovenia        |
| 5. Denmark         | 15. Korea                     | 24. Spain           |
| 6. EU Institutions | 16. Lithuania                 | 25. Sweden          |
| 7. Finland         | 17. Luxembourg (2 years only) | 26. Switzerland     |
| 8. France          | 18. New Zealand               | 27. United Kingdom  |
| 9. Greece          | 19. Norway                    | 28. United State    |
| 10. Hungary        |                               |                     |

**3 Non-Reporting DAC Providers:**

1. Czech Republic
2. Germany
3. The Netherlands

#### **D. 15 Southern Providers<sup>27</sup>**

- |               |                                |                                                   |
|---------------|--------------------------------|---------------------------------------------------|
| 1. Azerbaijan | 8. Nigeria                     | 13. Central America Bank for Economic Integration |
| 2. Brazil     | 9. Peru                        | 14. Development Bank of Latin America             |
| 3. Chile      | 10. Thailand                   | 15. Islamic Development Bank                      |
| 4. Costa Rica | 11. Turkey                     |                                                   |
| 5. Indonesia  | 12. Caribbean Development Bank |                                                   |
| 6. Kazakhstan |                                |                                                   |
| 7. Mexico     |                                |                                                   |

#### **E. 9 Multilateral Development Banks**

- |                                       |                                    |
|---------------------------------------|------------------------------------|
| 1. African Development Bank Group     | 6. Inter-American Development Bank |
| 2. Asian Development Bank Group       | 7. International Investment Bank   |
| 3. Asian Infrastructure Bank          | 8. New Development Bank            |
| 4. Black Sea Trade & Development Bank | 9. North American Development Bank |
| 5. Council of Europe Development Bank |                                    |

#### **F. 43 Other Multilateral Organizations**

- |                                                    |                                              |
|----------------------------------------------------|----------------------------------------------|
| 1. Adaptation Fund                                 | 19. OPEC Fund for International Development  |
| 2. Arab Fund                                       | 20. OSCE                                     |
| 3. Central Am Bank for Economic Integration        | 21. Private Infrastructure Development Group |
| 4. Central Emergency Response Fund                 | 22. SESRIC                                   |
| 5. Climate Investment Funds                        | 23. UNRWA                                    |
| 6. Economic and Social Commission for Western Asia | 24. UN Capital Development Fund              |
| 7. Eurasian Fund for Stabilization and Dev         | 25. UN Conference on Trade and Development   |
| 8. Food and Agriculture Organization               | 26. UN Industrial Development Organization   |
| 9. Global Alliance for Vaccines                    | 27. UN Institute for Disarmament Research    |
| 10. Global Fund                                    | 28. UN inter-agency pooled funds             |
| 11. Global Partnership for Education               | 29. UN Office for Disarmament Affairs        |
| 12. Green Climate Fund                             | 30. UN Office of Counter Terrorism           |
| 13. IFAD                                           | 31. UN Office on Drugs and Crime             |
| 14. International Commission for Missing Persons   | 32. UN Peacebuilding Fund                    |
| 15. International Labour Organization              | 33. UN Secretariat                           |
| 16. Interpol                                       | 34. UN Women                                 |
| 17. Joint Sustainable Development Goals Fund       | 35. UNAIDS                                   |
| 18. Nordic Development Fund                        | 36. UNDP                                     |
|                                                    | 37. UNEP                                     |
|                                                    | 38. UNFPA                                    |

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<sup>27</sup> This list of Southern Providers is derived from the TOSSD Secretariat, Power point Presentation of 2021 Data, February 2023, Slide 8.

- 39. UNHCR
- 40. UNICEF
- 41. WFP

- 42. World Health Organization
- 43. World Tourist Organization

**G. 15 Other Providers**

- 1. Center of Excellence in Finance
- 2. COVID-19 Response Multi Partner Trust
- 3. Croatia
- 4. Cyprus
- 5. Estonia
- 6. Global Green Growth Institute
- 7. Kuwait
- 8. Latvia

- 9. Liechtenstein
- 10. Malta
- 11. Monaco
- 12. Qatar
- 13. Romania
- 14. Saudi Arabia
- 15. United Arab Emirates

