



Total Official Support for Sustainable Development (TOSSD)

BRIEFING NOTE FIVE

A Recipient Perspective: What's different in TOSSD for Recipient Countries?



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

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

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

A Recipient Perspective: What's different in TOSSD for recipient countries?

Key Highlights

- 1. Cross border flows grew by 13%, but are becoming a diminishing share of total TOSSD.** TOSSD cross border flows (Net Disbursements) for recipient countries (Pillar One) grew by 13% between 2019 and 2021, but their share of total TOSSD shrank from 66% in 2019 to 62% in 2021. This latter trend is expected to increase as more providers report all eligible support for International Public Goods in Pillar Two.
- 2. Strong emphasis on Upper Middle-Income Countries.** Cross-border TOSSD Gross Disbursements in 2021 are biased towards Upper Middle-Income Countries (35%) when compared to ODA flows (22%). By contrast, 42% of ODA flows are directed to Least Developed Countries, while only 20% of TOSSD cross-border flows go to these countries, despite the emphasis of Agenda 2030 to leave no one behind.
- 3. Increased focus on Asia for TOSSD cross border flows.** In geographic focus, compared to ODA, TOSSD cross-border Gross Disbursements in 2021 have a greater focus on Asia (32%), and less a focus on Sub-Saharan Africa, with just over a quarter (27%) of these TOSSD disbursements directed to the latter.
- 4. TOSSD captures increasing flows by Southern Providers for recipient countries.** Southern Providers account for 13% of TOSSD cross border flows in 2021 for partner countries. The share for DAC Providers, plus the European Union Institutions, is 43%, and Multilateral Organizations account for 40%.
- 5. Recipient governments are the most important channel for TOSSD cross border flows.** At 40% of cross-border Gross Disbursements, Recipient Governments are a major channel for implementing TOSSD flows. They are followed by Multilateral Organizations at 16%, the Private Sector at 14% and Civil Society Organizations at 10% (almost exclusively those based on donor countries and INGOs). According to the case studies, Recipient Government are less involved as channels for TOSSD in Least Developed Countries.
- 6. Loans comprise the majority of TOSSD flows to recipient countries.** 53% of TOSSD Gross Disbursements for recipient countries are loans (19% are concessional and 34% are non-concessional). Grants make up only 43% of these flows.
- 7. Limited, but important, additionality and transparency in TOSSD flows for recipient countries.** Additional activities reported to TOSSD for recipient countries, beyond what is already reported to the DAC's Creditor Reporting System (CRS), made up only 15% of cross-border Gross Disbursements in 2021 for these countries, with a somewhat higher share for Least Developed Countries (27%). More than 50% of these additional flows were for humanitarian assistance, mainly from multilateral organizations that provided this assistance directly to partner countries. With a recipient perspective, TOSSD provides developing country partners much greater transparency for provider ODA multilateral flows that have actually been received by these countries.

A Recipient Perspective: What's additional in TOSSD for recipient countries?

Part One: An Overview

1. Introduction

TOSSD is a “recipient perspective” metric measuring the resources received by recipient partner countries in support of Agenda 2030 and its 17 Sustainable Development Goals (SDGs). By contrast, Official Development Assistance (ODA) is a “provider perspective” measuring provider effort, or the resources that flow from the provider for these purposes. The main difference is the treatment of flows to and from multilateral organizations. The provider perspective measures resource flows from providers received by multilateral organizations, while the recipient perspective measures the flows from these organizations that are received by a partner country and for International Public Goods in a given year.

Different from ODA, TOSSD includes all relevant flows whether the terms are concessional (grants or loans at below market rates) or non-concessional (loans at market rates) with the purpose of supporting sustainable development as measured by the SDGs and their targets. Also, unlike ODA, TOSSD providers include all official organizations (multilateral or bilateral) that are contributing to the SDGs, whether they be providers that are members of the OECD Development Assistance Committee (DAC), United Nations organizations, recipient countries in the global south that are also providers, and other official institutions. (For 2021 providers, see **Annex One** in **Briefing Note One**.) Reporting by these providers is guided by the *TOSSD Reporting Instructions*, with annual data from 2019 to 2021 available on the TOSSD Data Dashboard.¹

TOSSD has two dimensions: 1) cross border flows that are captured in Pillar One, and 2) provider flows for International Public Goods (IPGs) captured in Pillar Two. Analysis of current TOSSD flows for IPGs can be found in **Briefing Note Three**. This **Briefing Note Five** analyzes cross-border flows received by partner countries (Pillar One), with TOSSD findings also from four country case studies (Ethiopia, Philippines, Senegal and Indonesia).²

An important rationale for TOSSD as a new metric is its claim for a comprehensive picture of all external official resources provided in support for a country's development plans in realizing country-specific SDG priorities. It is intended to be complementary to data for ODA found in the OECD DAC's Creditor Reporting System (CRS), but is more inclusive of all official flows available to that recipient country. TOSSD can be an

¹ See the *Reporting Instructions* (April 2023) at <https://tossd.org/docs/reporting-instructions.pdf> and the TOSSD Dashboard at <https://tossd.online/>.

² The TOSSD Secretariat is also producing several recipient country case studies (Senegal, Burkina Faso, Peru and Philippines). For more information, see the TOSSD Recipient Profiles: Rationale, proposed content and draft template circulated to TOSSD Task Force members, July 2023. There is a deliberate overlap with two of these case studies – Senegal and Philippines – but the latter are not yet available at the time of writing (December 2023).

important tool and data source for countries to track external resources against their priority country SDG targets.³

This Briefing Note examines TOSSD data from 2019 to 2021 in relation recipient countries' access to information on external flows for SDGs, which may not be otherwise available through the OECD's CRS.⁴ What are some key observations from a recipient country perspective? How additional is TOSSD data, at this stage in its development as a metric, for partner countries?

In reviewing TOSSD's additionality and comprehensiveness, it is important to note that at this stage in its development, many providers are still ramping up their reporting of flows beyond what is already captured by their reporting on ODA. Also, key donors such as the World Bank, Germany and the Netherlands have not yet agreed to report their related activities to TOSSD, seriously limiting its comprehensiveness as a metric. Several providers, such as the United States, report to TOSSD but do not link activities to individual SDGs.⁵ On the other hand, major southern providers such as Brazil and Mexico, are now consistently reporting south-south cooperation flows to TOSSD. The recipient perspective provides a unique window on annual flows from key UN organizations and regional Multilateral Banks, otherwise not available in the CRS.

2. Overview of Recipient TOSSD Flows

Between 2019 and 2021, TOSSD's Pillar One captured flows to 142 recipient countries (2021). See **Annex A** for details of flows for each recipient country.

Table One, TOSSD Cross-Border Flows to Recipient Countries

Billions of US 2021 Dollars

	Commitments	Gross Disbursement	Reflows	Net Disbursements
2019	\$297.1	\$235.2	\$66.6	\$168.6
2020	\$361.8	\$288.5	\$64.5	\$224.0
2021	\$309.7	\$265.8	\$74.7	\$191.1

As a share of total TOSSD, cross border flows (Net Disbursements) to recipient countries have increased by 13% between 2019 and 2021, but have decreased as a share of total TOSSD, as flows reported as International Public Goods (Pillar Two) have increased. (**Table One and Two**)

³ See Maluleke, R., and Laurent Sarazin (TOSSD Task Force Co-Chairs), "Three reasons why TOSSD can play a crucial role in the upcoming reform of the international development finance system," TOSSD International Task Force, December 2023, accessible at <https://tossd.org/pilot-studies-data-stories/co-chairs-article-development-finance-reform.htm>

⁴ See the Methodological Note informing the analysis of this data in **Briefing Note One** and **Briefing Note Two**.

⁵ For a detailed analysis of TOSSD and SDGs, see **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 accessible at <http://aidwatchcanada.ca/wp-content/uploads/2023/09/Final-Briefing-Note-Two-TOSSD-and-SDGs.pdf>

Table Two, Recipient Country Flows as Share of Total TOSSD

	Share of Total Gross Disbursements	Share of Total Net Disbursements
2019	72%	66%
2020	73%	69%
2021	65%	62%

ODA measures donor effort on the part of 31 DAC donors, while TOSSD captures a wider range of flows (non-concessional) and from a much larger number of providers. How do the allocations of these flows compare? Over the three years, the average TOSSD cross-border Gross Disbursements shares to country income groups, in comparison to ODA, have been the following (**Briefing Note One**, page 26 and DAC CRS, various years):

TOSSD Pillar One		ODA (Gross Disbursements)	
Least Developed Countries (LDCs):	20%	LDCs:	42%
Lower Middle-Income Countries (LMICs):	36%	LMICs:	35%
Upper Middle-Income Countries (UMICs):	35%	UMICs:	22%

TOSSD cross border flows have a higher share of disbursements for Upper Middle-Income Countries than ODA, with a corresponding low level for Least Developed Countries. Among the top 20 recipients of TOSSD in 2021, 8 are Upper Middle-Income Countries, with India the largest recipient at \$15.6 billion. Only five are Least Developed Countries, and only Bangladesh ranks in the top 10 recipients. (**Annex A**)

Table Three: TOSSD and OA Allocations by Regions, Gross Disbursements, 2021
(TOSSD, No Aggregate⁶)

	TOSSD Cross Border Flows	ODA
Europe	5%	6%
Asia	32%	25%
North Africa	8%	8%
Sub-Saharan Africa	27%	38%
Middle East	7%	13%
Oceania	2%	2%

⁶ Aggregate is a calculation made by the TOSSD Secretariat based on reported data to the DAC Creditor Reporting System for providers that do not report to TOSSD, including the World Bank, Germany and the Netherlands. Excluding Aggregate provides a more accurate picture of data that has been reported to TOSSD following the TOSSD Guidelines.

In geographic focus, compared to ODA, TOSSD Gross Disbursements have a greater focus on Asia as a region, and less a focus on Sub-Saharan Africa, with just over a quarter of TOSSD disbursements directed to the latter. **(Table Three)**

The DAC providers (including the EU Institutions), with 43% of total TOSSD Gross Disbursements (excluding Aggregate), are the major source of TOSSD cross border flows received by partner countries. **(Table Four)** But notably, Southern Providers, at 13%, make up a significant share of cross-border disbursements. Disbursements for recipient countries by multilateral organizations, including Development Banks (excluding the World Bank), are also an important share of TOSSD cross-border flows, making up 40% of these Gross Disbursements.

Table Four: Direct Recipient Flows by Provider Group, 2021 only

Provider Group	Share of Recipient Flows	Share of Recipient Flows (No Aggregate)
DAC Donors plus EU	32%	43%
Development Banks	16%	22%
United Nations Organizations	13%	17%
Other Multilaterals	1%	1%
Southern Providers	10%	13%
Other Providers	3%	4%
Aggregate	25%	
Total (millions)	\$265,767	\$199,546

For provider organizations in each Provider Group, see **Briefing Note One, Annex One**

Recipient Governments, at 40% of Gross Disbursements, are major channels for the implementation of TOSSD flows. They are followed by Multilateral Organizations at 16% and the Private Sector at 14%. Civil Society Organizations, almost exclusively those based on donor countries and INGOs, implement 10%. **(Table Five)**

Table Five: Main Channels for the Implementation of Cross-Border TOSSD Flows, 2021 only
(Excluding Aggregate)

Millions of US Dollars

Channel	Share of Total
Donor Government	6%
Recipient Government	40%
Other Governments	1%
Multilateral Organizations	16%
United Nations	12.0%
World Bank	1.2%
Regional Development Banks	0.4%
EU Institutions	0.1%
Other Multilaterals	2.2%
Civil Society Organizations	10%
Donor-Country Based CSOs	4.8%
INGOs	2.7%
Developing Country Based CSOs	0.9%
Universities	1.1%
Private Sector Organizations	14%
Other Channels / Not Allocated	11%
Total Disbursements	\$225,928

3. Modalities for cross border flows to recipient countries

3.1 Grants and Loans

While three-quarters of disbursements to Least Developed Countries (LDCs) were in the form of grants in 2021, only 30% of flows to Lower and Upper Middle-Income Countries were grants, with more than 40% delivered as non-concessional loans. (**Table Six**)

Table Six: TOSSD Gross Disbursements to Recipient Countries, 2021: Main financial instruments
(Excluding Aggregate)

	Grants	Concessional Loans	Non-Concessional Loans	Other Instruments
LDCs	74%	11%	11%	3%
LMICs	30%	24%	42%	4%
UMICs	30%	21%	46%	3%
Total	43%	19%	34%	3%

3.2 Reflows from previous loans

Reflows to providers from previous loans, as a share of Gross Disbursements, were more than a quarter of these disbursements in 2021. For LMICs and UMICs, reflows discount Gross Disbursements by a third. (Table Seven)

Table Seven: TOSSD Reflows to Providers, 2021: Discount on Gross Disbursements
(Excluding Aggregate)

Millions of 2021 US Dollars

	Total Reflows	Discount on Gross Disbursements
LDCs	\$6,338	11%
LMICs	\$23,094	33%
UMICs	\$19,386	31%
Total	\$48,818	26%

TOSSD Reflows from 62 moderate, high and debt distressed developing countries⁷ amounted to more than \$6 billion in 2021, which discounted TOSSD Gross Disbursements for these country by 10%.

4. What is additional in TOSSD?

4.1 Source of Reported TOSSD Activities, All Providers

Providers indicate the source of all activities reported to TOSSD. A very large proportion is derived from Creditor Reporting System (CRS) data already reported to the OECD DAC by DAC donors and other providers. Providers also indicate activities that have only been reported to TOSSD. According to this data, 15% of total TOSSD cross-border Gross Disbursements to recipient countries were for activities reported uniquely to TOSSD in 2021. (See Table Eight)

Table Eight, Gross Disbursements Reported Uniquely to TOSSD, Recipient Countries Only, 2021
(Excludes Aggregate)

Millions of US Dollars

	Unique to TOSSD	Share of Income Group
LDCs	\$15,679	27%
LMICs	\$6,363	9%
UMICs	\$6,706	11%
Total	\$28,748	15%

⁷ See the IMF list countries of PRGT eligible countries (November 2023) at <https://www.imf.org/external/pubs/ft/dsa/dsalist.pdf>

Among the income groups, TOSSD Gross Disbursements for Least Developed Countries has a relatively high share of activities reported uniquely to TOSSD.

Further examination of the sector allocation and organizational origins of the \$29 billion in unique TOSSD cross border activities reveals that they may be somewhat less than additional to what has already been reported as ODA. More than 50% were identified as humanitarian assistance, mainly from multilateral organizations that provided this assistance directly to partner countries. Most of these humanitarian flows originate with DAC providers who have reported them as ODA flows to these multilateral organizations. While perhaps not strictly additional in that sense, TOSSD provides developing country partners much greater transparency for provider ODA multilateral flows, which have actually been received by partner countries in a given year.

4.2 Country Programmable Aid by DAC Members / EU Institutions

Country Programmable Aid (CPA) is an important measure of ODA that is accessible at the country level for development programming (excluding humanitarian assistance). An indication of TOSSD additionality is to compare this metric of CPA for ODA to TOSSD cross-border Gross Disbursements for these same DAC providers and EU Institutions (excluding Germany and the Netherlands as providers that do not report to TOSSD). The two metrics, ODA and TOSSD are not precisely comparable in total flows, but this comparison with CPA suggests additional DAC provider activities in TOSSD that are more transparent for recipient countries. (See **Table Eight**)

Table Eight, Country Programmable Aid and TOSSD Gross Disbursements, 2021 only

DAC Donors (excluding Germany and Netherlands) and EU Institutions

Millions of US Dollars

ODA Country Programmable Aid	TOSSD Gross Disbursements	TOSSD Additionality
\$60,013	\$85,090	\$19,077 (22%)

This measure of additionality for TOSSD captures 22% more Gross Disbursements for DAC provider activities in recipient countries reported to TOSSD in 2021 compared to the CRS.

DAC providers provided detailed information in TOSSD on an additional \$19 billion in activities. When examined more closely, as could be expected non-concessional flows made up most of these additional TOSSD activities reported by DAC providers in that year:

- Non-Concessional Loans: \$16,949 million (88%)
- Guarantees: \$1,244 million (6%)
- Common Equity: \$587 million (3%)
- Shares in Collective Investment Vehicles: \$515 million (3%)
- Total: \$19,295 million

Part Two: Case Studies

A. Senegal	14
B. The Philippines	21
C. Ethiopia	40
D. Indonesia	53

A. Senegal

Senegal received a total of \$2.2 billion in Gross Disbursements in 2021 from TOSSD providers, reduced to \$1.8 billion in Net Disbursements when Reflows are taken into account. It ranked 41st among all recipient countries in Net Disbursements for all TOSSD providers, compared to 32nd for DAC providers' ODA.

TOSSD Additionality

TOSSD tracks activities and flows that are reported exclusively to TOSSD and cannot be found in the DAC's Creditor Reporting System for ODA or Other Official Flows (OOF). It is a measure of TOSSD additionality for partner countries.

Approximately 6% of Gross Disbursements directed to Senegal were activities that had not been previously captured by the DAC Creditor Reporting System (**Chart One, Table 3.1 and Table 3.2**)

ODA and TOSSD are not comparable metrics. But the DAC's calculation of Country Programmable Aid (CPA) measures ODA flows that are directly available and transparent for partner countries for development programming. CPA excludes humanitarian assistance. TOSSD's Gross Disbursements for cross-border flows by these same DAC donors is also captures all flows from these providers received by partner countries in a given year. Importantly TOSSD includes flows for humanitarian purposes and for non-concessional assistance. While therefore not directly comparable, the latter (TOSSD) gives an estimation of additional development cooperation flows that are more easily tracked by partner countries in TOSSD compared to ODA.

On average over the three years, 2019 to 2021, TOSSD captured 33% more in Gross Disbursements for Senegal from DAC donors than in ODA as represented in Country Programmable Aid. (**Chart Two**)

A Profile of TOSSD Disbursements for Senegal

The accompany Tables and Charts provides an overview of TOSSD flows for Senegal.

- Providers mobilized an average of \$105 million in private finance. (**Table 1.5**)
- The top 10 providers accounted for 85% of Gross and Net Disbursement, with France, the Islamic Development Bank and the Africa Development Bank being the top 3 providers. (**Table 2.1**)
- TOSSD's provider perspective did not include any additionality in reported activities for Senegal, comparing Net ODA and TOSSD Net Disbursements (provider perspective). (**Table 2.2**)
- Non-concessional loans make up a surprisingly large share of Senegal's TOSSD Gross Disbursements (32% in 2021), with total loans being 54% of Gross Disbursements in that year. (**Chart Three and Table 3.2**)
- **Charts Four, Five and Six** provide a sectoral breakdown of TOSSD disbursements, main channels of delivery and the most important SDGs covered in these disbursements, respectively.

For Senegal, Donor Governments (11%) and the Senegalese Government (47%) are the main

channels for the delivery of TOSSD disbursements. While Education (Goal 4), Ending Hunger (Goal 2) and Good Health (Goal 3), critical for Leaving No One Behind, are among the top five SDG priorities for providers in 2021, the top two SDGs are Infrastructure (Goal 9) and Cities (Goal 11). The nine SDGs serving as a proxy for Leaving No One Behind in 2021 accounted for only 50% of Gross Disbursements for Senegal, which is a Least Developed and Sub-Saharan Country. (Table 4.2)

Chart One: Additional Disbursements reported Uniquely to TOSSD

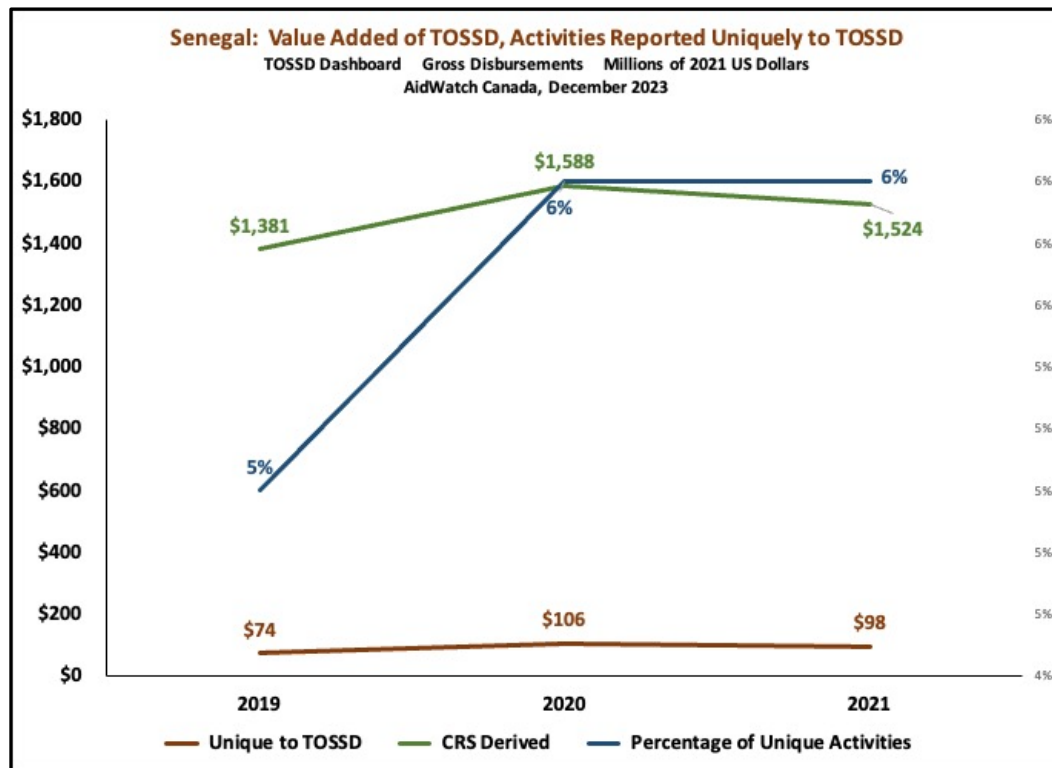


Chart Two: TOSSD Additionality and ODA Country Programmable Aid (CPA)

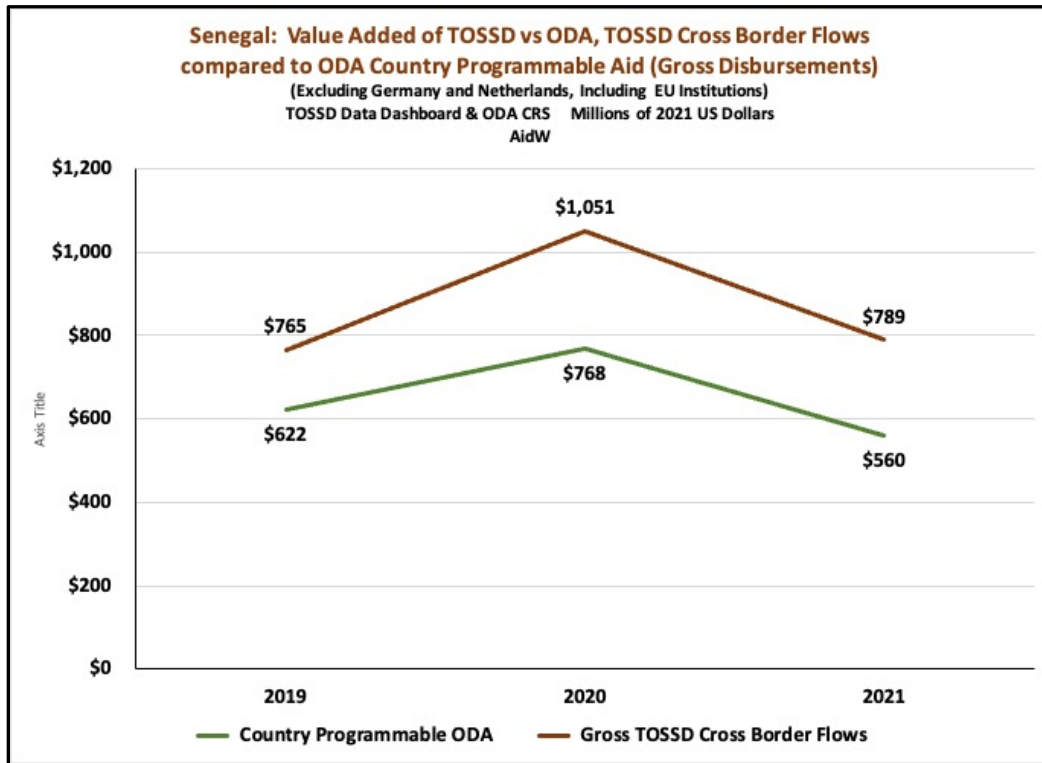


Chart Three: Grants and Loans in Senegal's TOSSD Disbursements

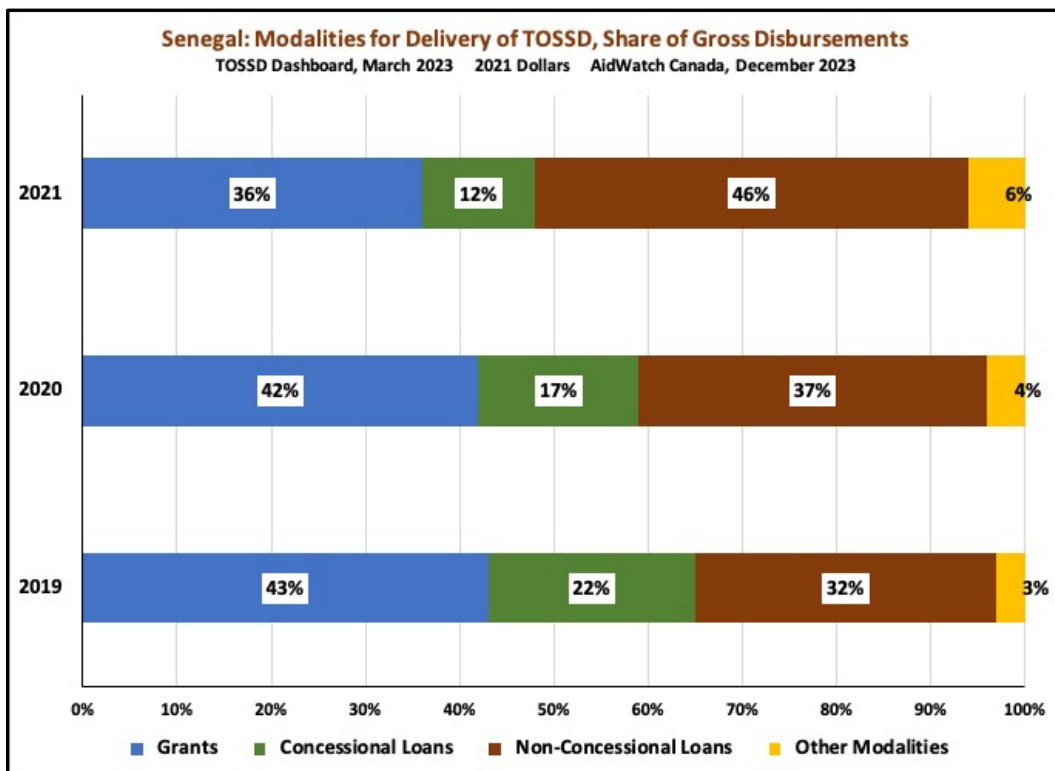


Chart Four: Senegal: Main Sectors for TOSSD Disbursements

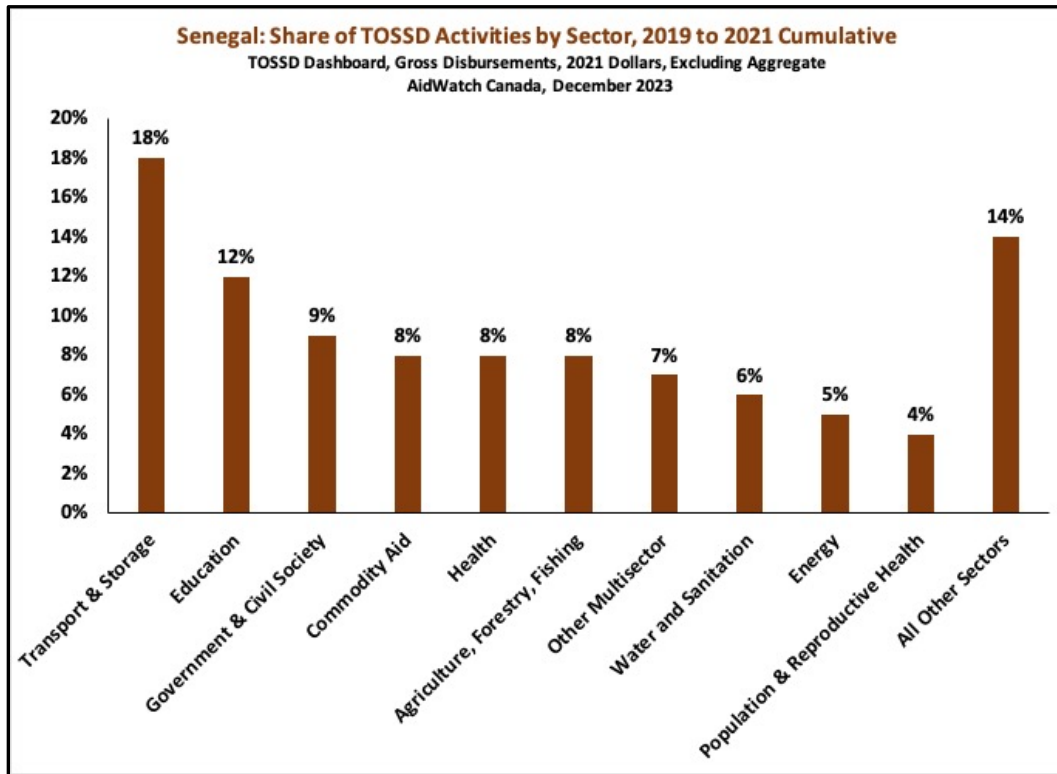


Chart Five: Senegal: Delivery Channels for TOSSD Disbursements

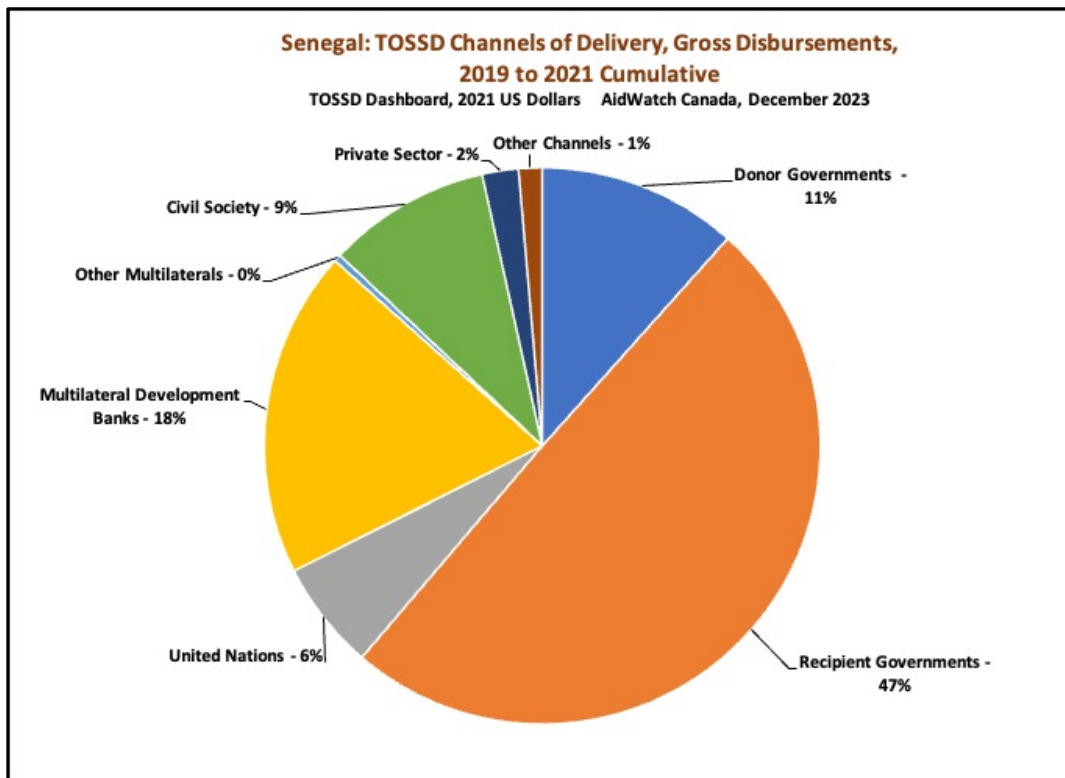
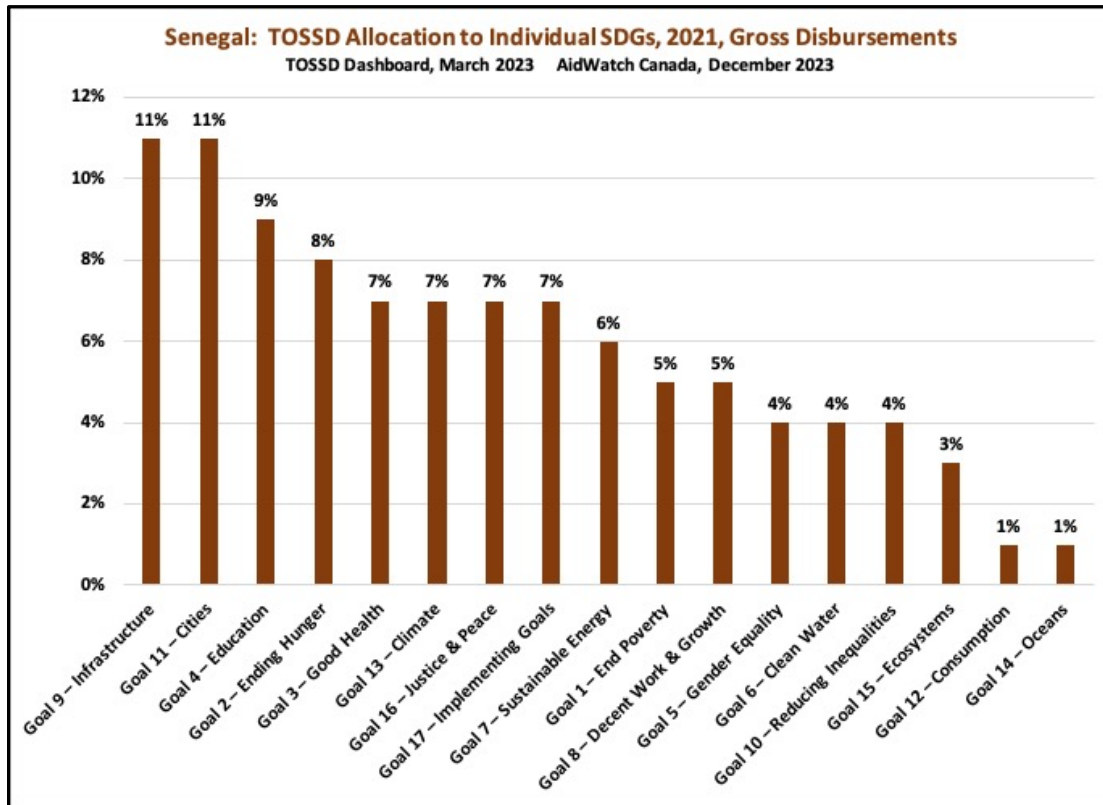


Chart Six: Priority SDGs in TOSSD Disbursements for Senegal



Senegal Country TOSSD Tables

1. Overview of Country Flows

1.1 Total TOSSD (Recipient Perspective)

(Includes Aggregate)

Millions of 2021 US\$

	Commitments	Gross Disbursements	Reflows	Net Disbursements
2019	\$2,465	\$2,391	\$263	\$2,128
2020	\$2,587	\$2,438	\$257	\$2,182
2021	\$4,192	\$2,214	\$398	\$1,816

Country Ranking, Total TOSSD, 2021

	Gross Disbursements	Net Disbursements
All TOSSD Providers	42 ^{cd}	41 st
DAC TOSSD Providers	43 rd	37 th
DAC Net ODA	N/A	32 ^{cd}

Source: DAC2a

1.2 TOSSD, Excluding Aggregate

(Aggregate is TOSSD Secretariat calculation for providers not reporting to TOSSD from data in the CRS. Those non-reporting providers includes Germany, the Netherlands and the World Bank.)

Millions of 2021 US\$

	Commitments	Gross Disbursements	Reflows	Net Disbursements
2019	\$1,723	\$1,455	\$183	\$1,271
2020	\$1,696	\$1,693	\$178	\$1,515
2021	\$2,961	\$1,622	\$349	\$1,273

1.3 ODA Gross and Net Disbursements (DAC2a and DAC Country Programmable Aid), comparing TOSSD Net Disbursements, DAC Donors + European Union Institutions only*

Millions of 2021 US\$

	(1) ODA Gross Disbursements	(2) ODA Reflows	(3) Net ODA	(4) Gross ODA Country Programmable Aid (Share of Gross Bilateral Aid)	(5) Gross TOSSD Disbursements, DAC Donors + EU
2019	\$938	\$87	\$851	\$622 (78%)	\$765
2020	\$1,275	\$112	\$1,163	\$768 (81%)	\$1,051
2021	\$1,034	\$78	\$956	\$560 (68%)	\$789

Sources: (1) and (3) DAC2a; (2): (1) minus (3); (4) Country Programmable Aid & Gross Bilateral from DAC 2a for DAC donors plus EU (less Germany and Netherlands)

* Does not include Germany, Netherlands & World Bank Group to be comparable to TOSSD less Aggregate.

**1.4 ODA and Other Official Flows (OOFs)
(including export credits) (DAC Table ODA + OOF)**

Millions of 2021 US\$

	(1) ODA + OOF Gross Disbursements	(2) ODA + OOF Net Disbursements	(3) OOF Gross Disbursements	(4) OOF Net Disbursements
2019	\$1,590	\$1,364	\$652	\$513
2020	\$1,790	\$1,604	\$515	\$441
2021	\$1,635	\$1,282	\$601	\$326

Column 3: Column (1) less ODA, Table 1.3, Column (1)

Column 4: Column (2) less ODA, Table 1.3, Column (3)

1.5 Mobilized Private Finance by TOSSD, All by Aggregate

Millions of 2021 US\$

	Mobilized Finance
2019	\$107
2020	\$95
2021	\$112

2. Overview of Providers (2019 to 2021 Average)

2.1 Top TOSSD Providers - Recipient Perspective (Ranked by Gross Disbursements, Excluding Aggregate)

Millions of 2021 US\$, Three Year Average

	Provider	Gross Disbursements	Reflows	Net Disbursements
1	France	\$351	\$21	\$329
2	Islamic Development Bank	\$278	\$103	\$175
3	Africa Development Bank	\$228	31	\$197
4	United States	\$186	\$4	\$181
5	EU Institutions	\$143	\$7	\$136
6	Canada	\$44	--	\$44
7	OPEC Fund for International Development	\$39	\$47	(\$8)
8	Japan	\$35	--	\$35
9	Global Fund	\$29	\$0.7	\$28
10	Korea	\$28	\$0.6	\$27
Top 10 Share of Total		85%	90%	85%

2.2 Top DAC ODA Donors & TOSSD Provider Perspective, 2021 (Top Five DAC Providers by Net ODA Levels)

Millions of 2021 US\$, 2021 Only

	Provider	TOSSD Gross Disbursements	TOSSD Reflows	TOSSD Net Disbursements	Net ODA
1	France	\$279	\$18	\$261	\$246
2	United States	\$180	\$7	\$173	\$179
3	Germany	N/A	N/A	N/A	\$119
4	Canada	\$63	--	\$63	\$62
5	Japan	N/A	N/A	N/A	\$40

Germany TOSSD data unavailable

Japan TOSSD Provider Perspective unavailable

2.3 Disaggregated TOSSD Providers, Recipient Perspective, 2019 to 2021 Average

Millions of 2021 US\$

	Gross Disbursements	Share of Total
DAC Providers, incl EU	\$859	37%
Multilateral MDBs	\$228	10%
Multilateral UN	\$132	6%
Multilateral Other	\$308	13%
Southern Providers	\$0.8	0%
Other Providers	\$50	2%
Aggregate	\$758	32%

3. Characteristics of Flows, 2019 to 2021

3.1 Flows Reported Uniquely to TOSSD, Excluding Aggregate

Thousands of 2021 US\$ (Share of Total), Gross Disbursements

	CRS Derived	Unique to TOSSD	Unique Share of Total
2019	\$1,381	\$74	5%
2020	\$1,588	\$106	6%
2021	\$1,524	\$98	6%

Projects Reported Unique to TOSSD, 2019 to 2021 (Three Year Total)

Millions of 2021 US\$, Gross Disbursements

	Project / Provider	Amount	Share of TOSSD Unique	Share of TOSSD Country Total*
1	Pre-operation Rail Transport (France)	\$35	13%	1%
2	Education Development Support Project (PADES) (Global Partnership for Education)	\$27	10%	1%
3	Cooperative Threat Reduction Program: Biological Threat Reduction (United States)	\$8	3%	0%
4	Peace and Security – Training (France)	\$8	3%	0%
5	Quality & Integrated Health Services (UNICEF Voluntary Non-Core Funding)	\$7	3%	0%
6	Global Refugee Programme (UNHCR Voluntary Non-Core Funding)	\$7	3%	0%
7	Peace and Security – Training (France)	\$7	3%	0%
8	Sexual and Reproductive Health (UNFPA)	\$6	2%	0%
9	Access & Equity in Education (UNICEF Voluntary Non-Core Funding)	\$5	2%	0%
10	Demand and Community Based Interventions (UNICEF Voluntary Non-Core Funding)	\$5	2%	0%
Top 10 Share of Total		\$115	42%	2%

* Excluding Aggregate

3.2 Modalities of Flows (Gross Disbursements, excluding Aggregate), 2019 to 2021

Millions of 2021 US\$ (Share of Total), Gross Disbursements

	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Other
2019	\$632 (43%)	\$323 (22%)	\$470 (32%)	\$29 (2%)
2020	\$714(42%)	\$294 (17%)	\$627 (37%)	\$60 (4%)
2021	\$585 (36%)	\$194 (12%)	\$751 (46%)	\$91 (6 %)

Main Sectors for Loans (Cumulative 2019 to 2021)

Allocated to Sectors Only

Millions of 2021 US\$ (Share of Total Loans), Gross Disbursements

Sector	Concessional (Code 1)	Non-Concessional (Code 0)	Total Loans (Share of Loans)	Loans Share of Sector
Transport and Storage	\$271	\$356	\$625 (35%)	90%
Other Multisector	\$82	\$120	\$202 (11%)	72%
Government & Civil Society	\$66	\$104	\$170 (9%)	49%
Water & Sanitation	\$96	\$72	\$167 (9%)	76%
Energy	\$25	\$138	\$162 (9%)	68%
Agriculture & Forestry	\$85	\$34	\$119(7%)	39%

Channels for Loans: Recipient Government – 65%; Regional Development Banks (Unallocated by Islamic Development Bank) – 31%

3.3 Main Sectors, Gross Disbursements, Excluding Aggregate, 2019 to 2021 Cumulative

Allocated to Sectors

Millions of 2021, Share of Total Allocated to Sectors, Gross Disbursements

Sector	Share of Total
Transport & Storage	18%
Education	12%
Government & Civil Society	9%
Commodity Aid	8%
Health	8%
Agriculture, Forestry, Fishing	8%
Other Multisector	7%
Water and Sanitation	6%
Energy	5%
Population & Reproductive Health	4%
All Other Sectors	14%

3.4 Main Delivery Channels, Gross Disbursements, Excluding Aggregate, 2019 to 2021 Cumulative

Channel	Share of Total / Share of Category
Donor Government	10.8%
Recipient Governments	47.2%
Other Governments	1.0%
Multilateral Organizations	24.2%
United Nations	6.0%
World Bank	0.3%
Regional Development Banks	17.5%
European Institutions	--
Other Multilaterals	0.4%
Civil Society Organizations	8.8%
Donor-Country Based CSOs	6.4%
INGOs	0.8%
Developing Country Based CSOs	0.5%
Universities	1.1%
Private Sector Organizations	1.6%
Other Channels / Not Allocated*	0.3%
Total Disbursements (Millions)	\$4,770

* Unallocated disbursements by the Islamic Development Bank have been reallocated to Regional Development Banks and by UN organizations have been allocated to the UN channel.

4. Allocation to SDGs, 2021

4.1 Total Country TOSSD Allocated to SDGs (Excluding Aggregate), 2021

Millions of 2021 US\$

SDG Allocated Gross Disbursements	\$1,112
Total Gross Disbursements	\$1,622
Share of Total Gross Disbursements Allocated to SDGs	69%

4.2 Allocation to Individual SDGs, Gross Disbursements, 2021

Millions of 2021 US Dollars (Share of SDG Allocated Total)

All SDGs		SDGs less Goal 17	
Goal 1 – End Poverty	\$61 (5%)	Goal 1 – End Poverty	\$61 (6%)
Goal 2 – Ending Hunger	\$86 (8%)	Goal 2 – Ending Hunger	\$86 (8%)
Goal 3 – Good Health	\$81 (7%)	Goal 3 – Good Health	\$81 (7%)
Goal 4 – Education	\$96 (9%)	Goal 4 – Education	\$96 (9%)
Goal 5 – Gender Equality	\$47 (4%)	Goal 5 – Gender Equality	\$47 (5%)
Goal 6 – Clean Water	\$48 (4%)	Goal 6 – Clean Water	\$48 (5%)
Goal 7 – Sustainable Energy	\$67 (6%)	Goal 7 – Sustainable Energy	\$67 (6%)
Goal 8 – Decent Work & Growth	\$54 (5%)	Goal 8 – Decent Work & Growth	\$54 (5%)
Goal 9 – Infrastructure	\$121 (11%)	Goal 9 – Infrastructure	\$121 (12%)
Goal 10 – Reducing Inequalities	\$40 (4%)	Goal 10 – Reducing Inequalities	\$40 (4%)
Goal 11 – Cities	\$119 (11%)	Goal 11 – Cities	\$119 (12%)
Goal 12 – Consumption	\$8 (1%)	Goal 12 – Consumption	\$8 (1%)
Goal 13 – Climate	\$81 (7%)	Goal 13 – Climate	\$81 (8%)
Goal 14 – Oceans	\$12 (1%)	Goal 14 – Oceans	\$12 (1%)
Goal 15 – Ecosystems	\$29 (3%)	Goal 15 – Ecosystems	\$29 (3%)
Goal 16 – Justice & Peace	\$82 (7%)	Goal 16 – Justice & Peace	\$82 (8%)
Goal 17 – Implementing Goals	\$76 (7%)		
Total SDG Allocated	\$1,109	Total SDG Allocated	\$1,033

4.2 Allocations to SDGs Relevant to Agenda 2030 Principle of Leaving no one Behind (LNOB), Gross Disbursements 2021

Millions of 2021 US\$ (Share of LNOB Goals)

LNOB SDGs	
Goal 1 – End Poverty	\$61 (11%)
Goal 2 – Ending Hunger	\$86 (15%)
Goal 3 – Good Health	\$81 (15%)
Goal 4 – Education	\$96 (17%)
Goal 5 – Gender Equality	\$47 (8%)
Goal 6 – Clean Water	\$48 (9%)
Goal 8 – Decent Work & Growth*	\$139 (3%)
Goal 10 – Reducing Inequalities	\$40 (7%)
Goal 16 – Justice & Peace	\$82 (15%)
LNOB Goals Total	\$558
Total SDGs Allocated	\$1,109
LNOB Goals Share of Total	50%

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

4.3 TOSSD Additionality for Key Goals, Gross Disbursements, 2021

Millions of 2021 US\$ (Share of Goal Total)

SDG	Unique to TOSSD (Share of Goal)
Goal 17 – Implementing Goals	\$15 (28%)
Goal 1 – End Poverty	\$2 (26%)
Goal 13 – Climate	\$0.8 (23%)
Goal 9 – Infrastructure	\$11 (11%)
Goal 3 – Good Health	\$6 (9%)
Share of Total Unique to TOSSD (\$46)	76%

B. Philippines

The Philippines received a total of \$6.3 billion in Gross Disbursements in 2021 from TOSSD providers, reduced to \$5.0 billion in Net Disbursements when Reflows (\$1.3 billion) are taken into account. It ranked much higher at 11th position among all recipient countries in Net Disbursements for all TOSSD providers, compared to 27th for DAC providers' ODA.

The Asia Development Bank is the major provider for the Philippines and in 2020 accounted for 60% of a significant increase in Gross Disbursements for the Philippines in 2020. (**Table 1.1**)

TOSSD Additionality

TOSSD tracks activities and flows that are reported exclusively to TOSSD and cannot be found in the DAC's Creditor Reporting System for ODA or Other Official Flows (OOF). It is a measure of TOSSD additionality for partner countries.

Approximately only 2% of Gross Disbursements directed to the Philippines were activities that had not been previously captured by the DAC Creditor Reporting System (**Chart One, Table 3.1** and **Table 3.2**)

ODA and TOSSD are not comparable metrics. But the DAC's calculation of Country Programmable Aid (CPA) measures ODA flows that are directly available and transparent for partner countries for development programming. CPA excludes humanitarian assistance. TOSSD's Gross Disbursements for cross-border flows by these same DAC donors is also captures all flows from these providers received by partner countries in a given year. Importantly TOSSD includes flows for humanitarian purposes and for non-concessional assistance. While therefore not directly comparable, the latter (TOSSD) gives an estimation of additional development cooperation flows that are more easily tracked by partner countries in TOSSD compared to ODA.

On average over the three years, 2019 to 2021, TOSSD captured only 4% more in Gross Disbursements for the Philippines from DAC donors than in ODA as represented in Country Programmable Aid. (**Chart Two**)

Overall, there was little additionality for the Philippines derived from TOSSD data (2019 to 2021) that was not otherwise available through the CRS.

A Profile of TOSSD Disbursements for the Philippines

The accompany Tables and Charts provides an overview of TOSSD flows for the Philippines.

- Providers mobilized an average of \$54 million in private finance, with amounts varying over the three years. (**Table 1.5**)
- The top 10 providers accounted for 97% of Gross Disbursements and 96% of Net Disbursement, with the Asia Development Bank, Japan and Asia Infrastructure Bank being the top 3 providers. (**Table 2.1**)

- TOSSD's provider perspective did not include any additionality in reported activities for the Philippines, comparing Net ODA and TOSSD Net Disbursements (provider perspective). (**Table 2.2**)
- Non-concessional loans make up a very large share of the Philippines TOSSD Gross Disbursements (57% in 2021), with total loans being 85% of Gross Disbursements in that year. Grants amounted to only 15% of TOSSD Gross Disbursements. (**Chart Three** and **Table 3.2**)
- **Charts Four, Five and Six** provide a sectoral breakdown of TOSSD disbursements, main channels of delivery and the most important SDGs covered in these disbursements, respectively.

For the Philippines, the Philippines Government (81%) is the main channels for the delivery of TOSSD disbursements, followed by Donor Governments at 9%. Good Health (SDG 3) accounted for 29% of disbursements in 2021, followed by Climate (SDG 13), End Poverty (SDG 1), Gender Equality (SDG 5), and Infrastructure (SDG 9). The nine SDGs serving as a proxy for Leaving No One Behind accounted for 64% of Gross Disbursements for the Philippines in 2021. (**Table 4.2**)

Chart One: Additional Disbursements reported Uniquely to TOSSD

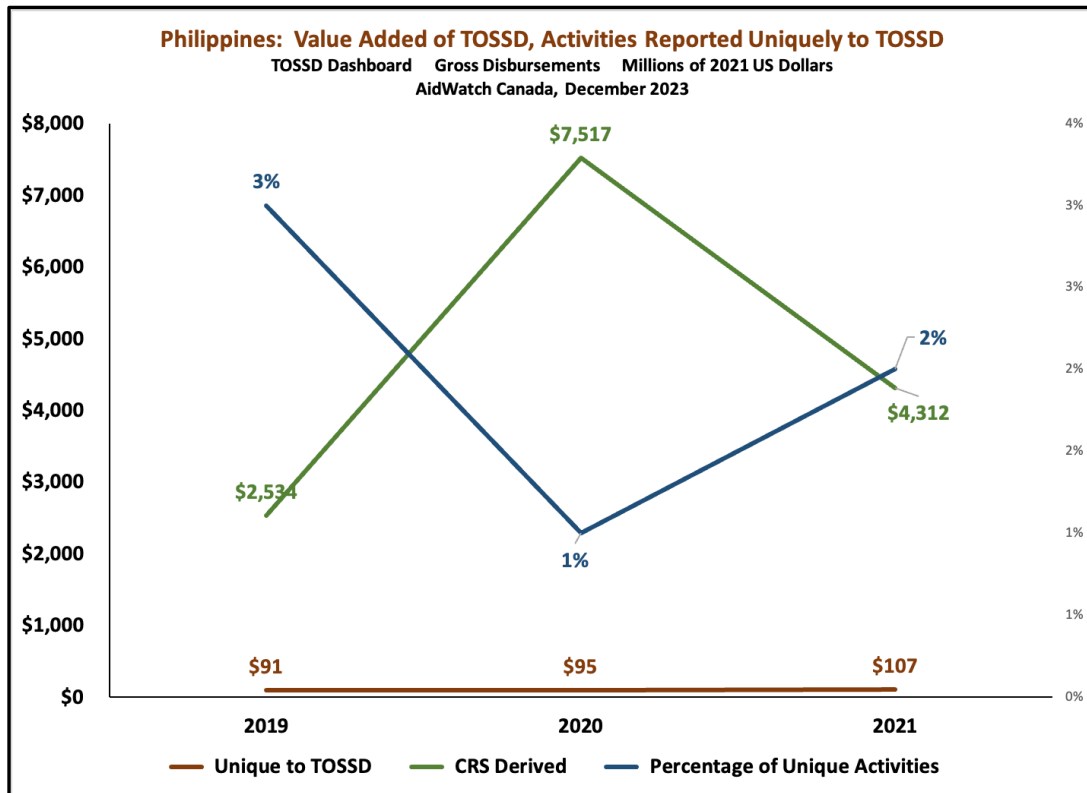


Chart Two: TOSSD Additionality and ODA Country Programmable Aid (CPA)

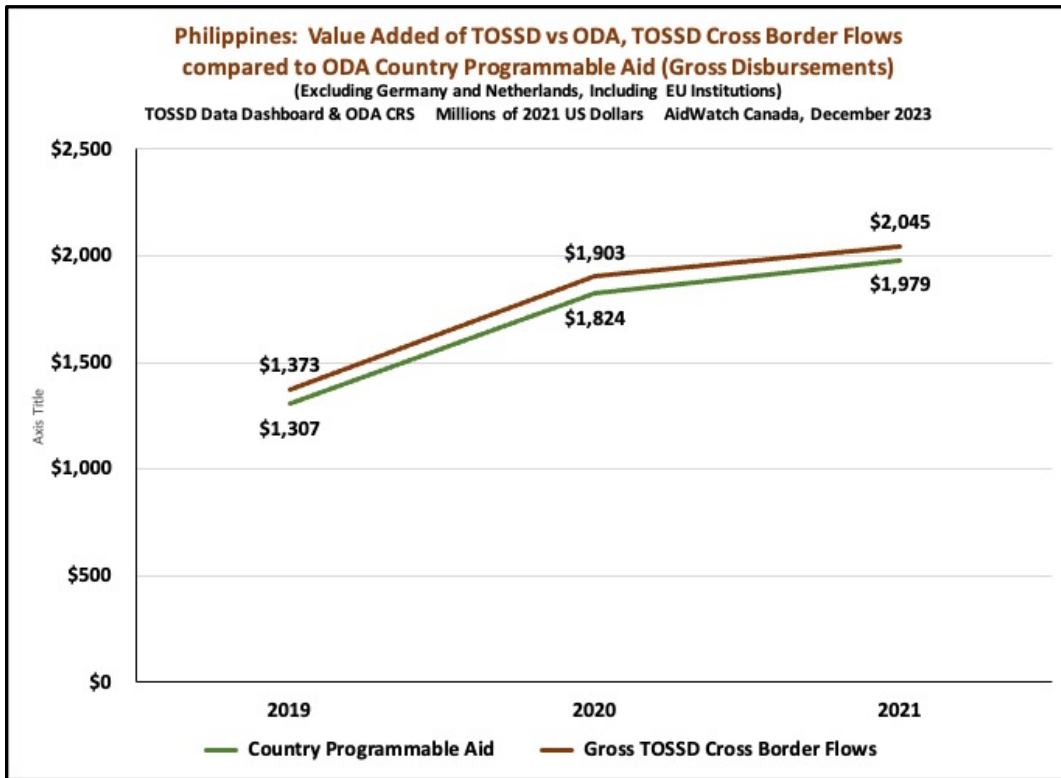


Chart Three: Grants and Loans in the Philippines TOSSD Disbursements

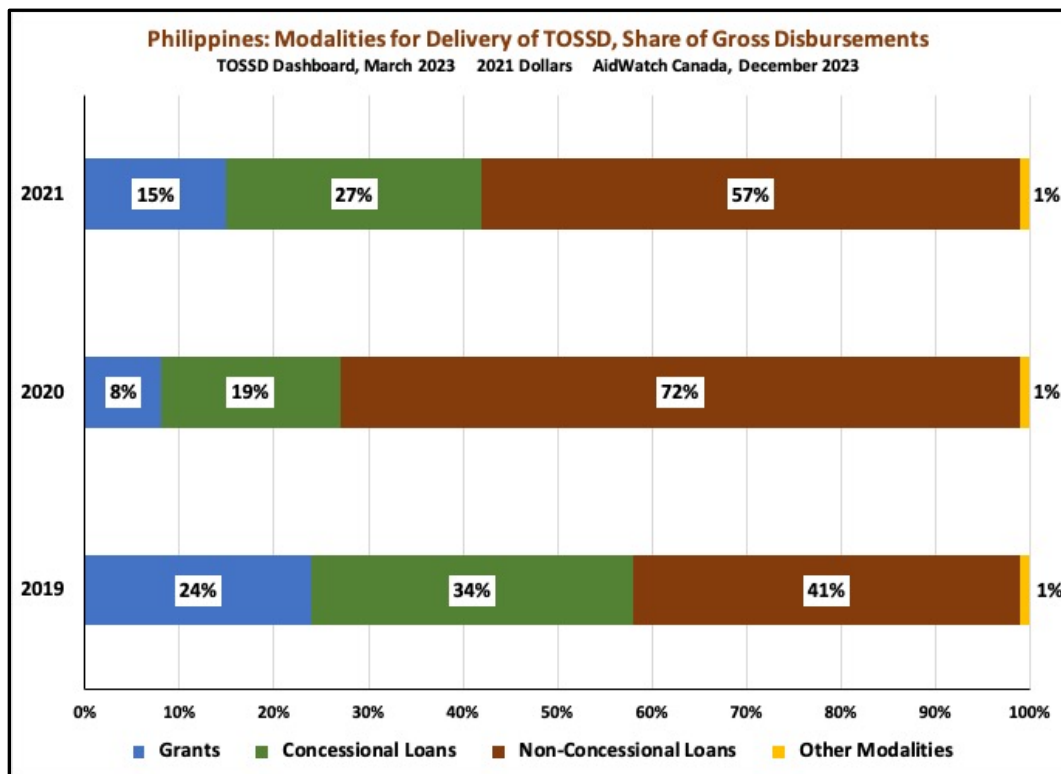


Chart Four: Philippines: Main Sectors for TOSSD Disbursements

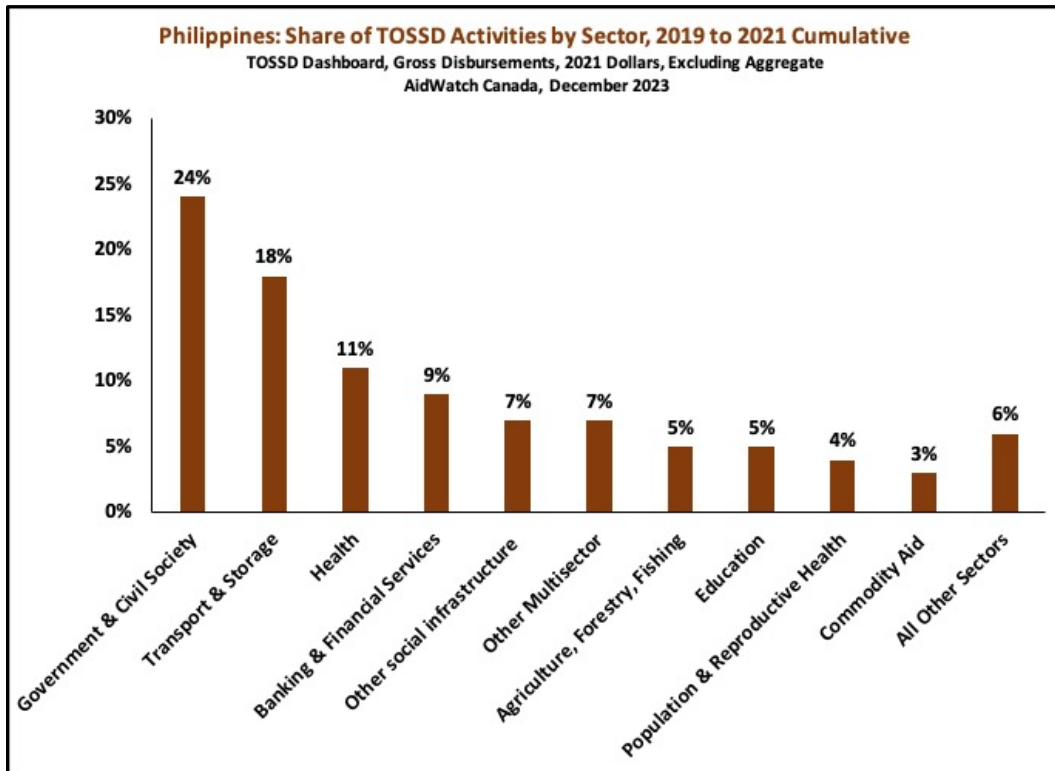


Chart Five: Philippines: Delivery Channels for TOSSD Disbursements

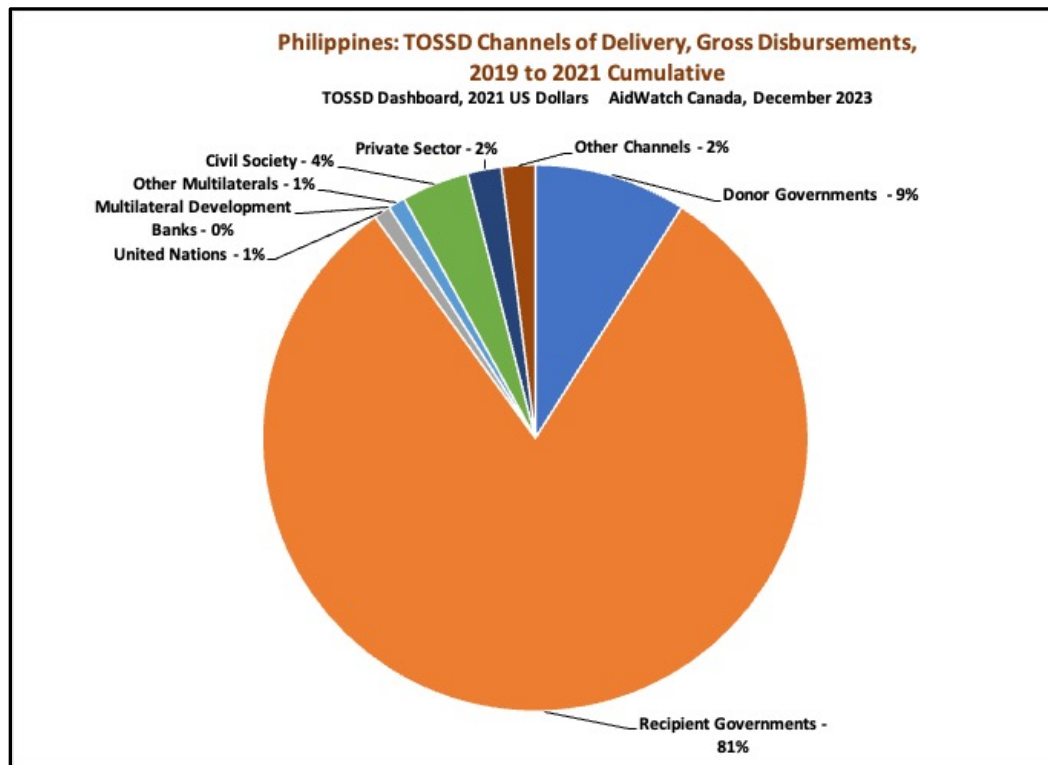
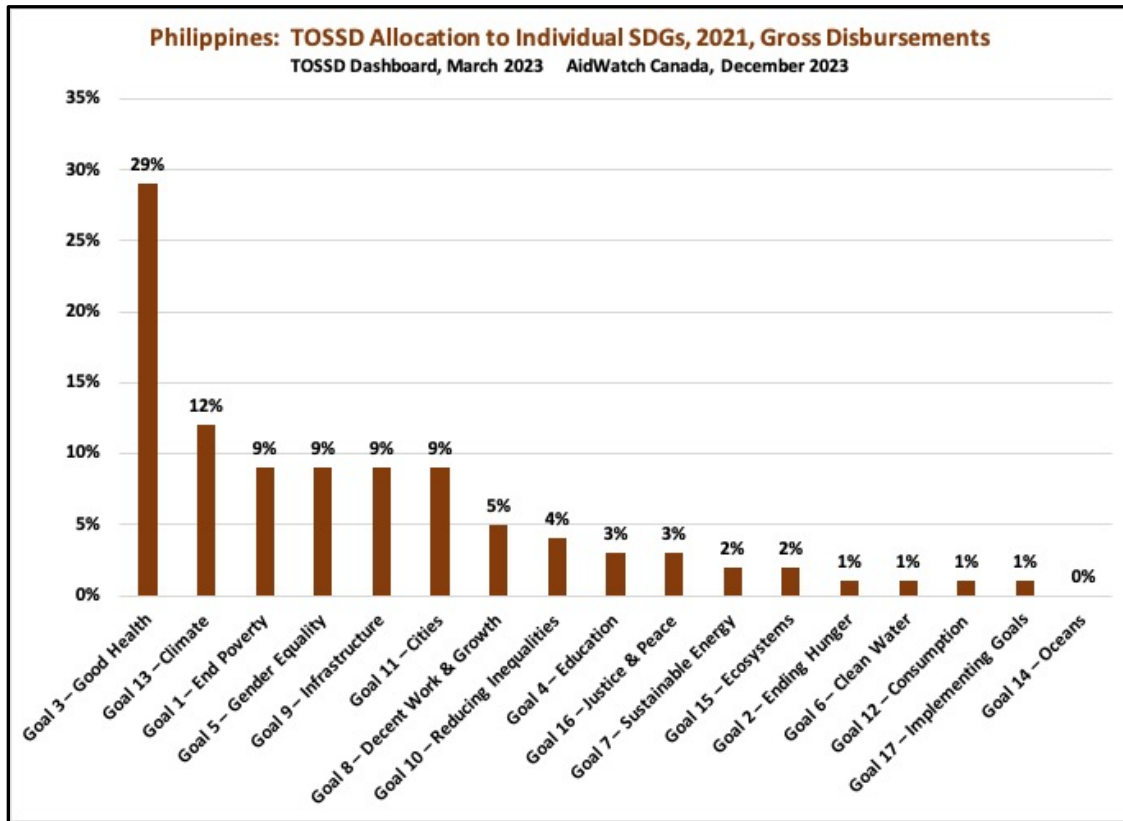


Chart Six: Priority SDGs in TOSSD Disbursements for the Philippines



Philippines Country TOSSD Tables

1. Overview of Country Flows

1.1 Total TOSSD (Recipient Perspective)

(Includes Aggregate)

Millions of 2021 US\$

	Commitments	Gross Disbursements	Reflows	Net Disbursements
2019	\$7,160	\$3,589	\$1,384	\$2,205
2020	\$12,071	\$9,629	\$1,324	\$8,305
2021	\$7,034	\$6,334	\$1,309	\$5,024

Country Ranking, Total TOSSD, 2021

	Gross Disbursements	Net Disbursements
All TOSSD Providers	11 th	11 th
DAC TOSSD Providers	3 rd	3 rd
DAC Net ODA	N/A	27 th

Source: DAC2a

1.2 TOSSD, Excluding Aggregate

(Aggregate is TOSSD Secretariat calculation for providers not reporting to TOSSD from data in the CRS. Those non-reporting providers includes Germany, the Netherlands and the World Bank.)

Millions of 2021 US\$

	Commitments	Gross Disbursements	Reflows	Net Disbursements
2019	\$5,795	\$2,625	\$1,089	\$1,537
2020	\$8,771	\$7,612	\$1,081	\$6,531
2021	\$3,864	\$4,418	\$1,059	\$3,359

1.3 ODA Gross and Net Disbursements (DAC2a and DAC Country Programmable Aid), comparing TOSSD Net Disbursements, DAC Donors + European Union Institutions only*

Millions of 2021 US\$

	(1) ODA Gross Disbursements	(2) ODA Reflows	(3) Net ODA	(4) Gross ODA Country Programmable Aid (Share of Gross Bilateral Aid)	(5) Gross TOSSD Disbursements, DAC Donors + EU
2019	\$4,448	\$1,792	\$2,656	\$1,307 (94%)	\$1,373
2020	\$6,013	\$1,674	\$4,339	\$1,824 (95%)	\$1,903
2021	\$6,383	\$1,594	\$4,789	\$1,979 (96%)	\$2,045

Sources: (1) and (3) DAC2a; (2): (1) minus (3); (4) Country Programmable Aid & Gross Bilateral from DAC 2a for DAC donors plus EU (less Germany and Netherlands)

* Does not include Germany, Netherlands & World Bank Group to be comparable to TOSSD less Aggregate.

**1.4 ODA and Other Official Flows (OOFs)
(including export credits) (DAC Table ODA + OOF)**

Millions of 2021 US\$

	(1) ODA + OOF Gross Disbursements	(2) ODA + OOF Net Disbursements	(3) OOF Gross Disbursements*	(4) OOF Net Disbursements**
2019	\$2,732	\$769	(\$1,716)	(\$1,887)
2020	\$7,846	\$6,407	\$1,833	\$2,068
2021	\$5,961	\$3,798	(\$422)	(\$991)

* Column (1) less ODA, Table 1.3, Column (1)

** Column (2) less ODA, Table 1.3, Column (3)

1.5 Mobilized Private Finance by TOSSD, All by Aggregate

Millions of 2021 US\$

	Mobilized Finance
2019	\$25
2020	\$27
2021	\$111

2. Overview of Providers (2019 to 2021 Average)

2.1 Top TOSSD Providers - Recipient Perspective (Ranked by Gross Disbursements, Excluding Aggregate)

Millions of 2021 US\$, Three Year Average

	Provider	Gross Disbursements	Reflows	Net Disbursements
1	Asia Development Bank	\$2,567	\$509	\$2,058
2	Japan	\$1,079	\$475	\$604
3	Asia Infrastructure Bank	\$366	--	\$366
4	France	\$219	\$20	\$199
5	United States	\$167	\$16	\$150
6	Korea	\$139	\$33	\$106
7	Global Fund	\$60	\$3	\$57
8	Australia	\$51	--	\$51
9	EU Institutions	\$37	--	\$37
10	United Kingdom	\$32	\$0.1	\$32
Top 10 Share of Total		97%	98%	96%

2.2 Top DAC ODA Donors & TOSSD Provider Perspective, 2021 (Top Five DAC Providers by Net ODA Levels)

Millions of 2021 US\$, 2021 Only

	Provider	TOSSD Gross Disbursements	TOSSD Reflows	TOSSD Net Disbursements	Net ODA
1	Japan	N/A	N/A	N/A	\$733
2	France	\$343	\$23	\$320	\$320
3	Korea	N/A	N/A	N/A	\$178
4	United States	\$173	\$13	\$157	\$159
5	Australia	\$65	--	\$65	\$65

Japan TOSSD Provider Perspective unavailable

Korea TOSSD Provider Perspective unavailable

2.3 Disaggregated TOSSD Providers, Recipient Perspective, 2019 to 2021 Average

Millions of 2021 US\$

	Gross Disbursements	Share of Total
DAC Providers, incl EU	\$1,722	26%
Multilateral MDBs	\$2,933	45%
Multilateral UN	\$165	3%
Multilateral Other	\$52	1%
Southern Providers	\$12	0%
Other Providers	\$1	0%
Aggregate	\$1,632	25%

3. Characteristics of Flows, 2019 to 2021

3.1 Flows Reported Uniquely to TOSSD, Excluding Aggregate

Thousands of 2021 US\$ (Share of Total), Gross Disbursements

	CRS Derived	Unique to TOSSD	Unique Share of Total
2019	\$2,534	\$91	3%
2020	\$7,517	\$95	1%
2021	\$4,312	\$107	2%

Projects Reported Unique to TOSSD, 2019 to 2021 (Three Year Total)

Millions of 2021 US\$, Gross Disbursements

	Project / Provider	Amount	Share of TOSSD Unique	Share of TOSSD Country Total*
1	Cooperative Threat Reduction Program: Biological Threat Reduction (United States)	\$21	7%	1%
2	Child Health Systems (UNICEF Voluntary Non-Core Funding)	\$15	5%	0%
3	Peacebuilding & Normalization (UNDP Voluntary Non-Core Funding)	\$10	3%	0%
4	Acute health emergencies rapidly response (WHO SPRP Core Funding)	\$8	3%	0%
5	Nutrition and First 1000 Days (UNICEF)	\$7	2%	0%
6	Peacebuilding, Survive and Thrive (UNICEF Voluntary Non-Core Funding)	\$6	2%	0%
7	Roads 2 Sustainable Development Goals (UNDP Voluntary Non-Core Funding)	\$6	2%	0%
8	Peacebuilding and Learning (UNICEF Voluntary Non-Core Funding)	\$5	2%	0%
9	Accelerating BUB implementation (UNDP Voluntary Non-Core Funding)	\$5	2%	0%
10	Strengthen Government Emergency Telecommunications (WFP)	\$5	2%	0%
Top 10 Share of Total		\$85	30%	1%

* Excluding Aggregate

3.2 Modalities of Flows (Gross Disbursements, excluding Aggregate), 2019 to 2021

Millions of 2021 US\$ (Share of Total), Gross Disbursements

	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Other
2019	\$625 (24%)	\$906 (34%)	\$1,074 (41%)	\$21 (1%)
2020	\$588 (8%)	\$1,454 (19%)	\$5,531 (73%)	\$38 (1%)
2021	\$645 (15%)	\$1,222 (28%)	\$2,497 (57%)	\$55 (1%)

Main Sectors for Loans (Cumulative 2019 to 2021)

Millions of 2021 US\$ (Share of Total Loans), Gross Disbursements

Sector	Concessional (Code 1)	Non-Concessional (Code 0)	Total Loans (Share)	Loans Share of Sector
Government and Civil Society	--	\$3,201	\$3,201 (25%)	90%
Transport and Storage	\$1,875	\$576	\$2,451 (19%)	93%
Banking and Financial Services	--	\$1,335	\$1,335 (11%)	93%
Health	\$206	\$1,053	\$1,259 (10%)	76%
Other Social Infrastructure	--	\$1,056	\$1,056 (8%)	96%
Other Multisector	\$585	\$319	\$904 (7%)	92%
Agriculture	\$118	\$452	\$571 (4%)	86%

Channels for Loans: Regional Development Banks – 69%; Donor Governments – 31%

3.3 Main Sectors, Gross Disbursements, Excluding Aggregate, 2019 to 2021 Cumulative

Millions of 2021, Share of Total Allocated to Sectors, Gross Disbursements

Sector	Share of Total
Government & Civil Society	24%
Transport & Storage	18%
Health	11%
Banking & Financial Services	9%
Other social infrastructure	7%
Other Multisector	7%
Agriculture, Forestry, Fishing	5%
Education	5%
Population & Reproductive Health	4%
Commodity Aid	3%
All Other Sectors	6%

3.4 Main Delivery Channels, Gross Disbursements, Excluding Aggregate, 2019 to 2021 Cumulative

Channel	Share of Total / Share of Category
Donor Government	9.4%
Recipient Governments	81.2%
Other Governments	0.1%
Multilateral Organizations	2.2%
United Nations	1.4%
World Bank	0.2%
Regional Development Banks	0.2%
European Institutions	--
Other Multilaterals	0.4%
Civil Society Organizations	4.2%
Donor-Country Based CSOs	1.8%
INGOs	1.2%
Developing Country Based CSOs	0.3%
Universities	0.8%
Private Sector Organizations	1.6%
Other Channels / Not Allocated	1.6%
Total Disbursements (Millions)	\$14,656

4. Allocation to SDGs, 2021

4.1 Total Country TOSSD Allocated to SDGs (Excluding Aggregate)

Millions of 2021 US\$

SDG Allocated Gross Disbursements	\$4,125
Total Gross Disbursements	\$4,418
Share of Total Gross Disbursements Allocated to SDGs	93%

4.2 Allocation to Individual SDGs, Gross Disbursements, 2021

Millions of 2021 US Dollars (Share of SDG Allocated Total)

All SDGs		SDGs less Goal 17	
Goal 1 – End Poverty	\$383 (9%)	Goal 1 – End Poverty	\$383 (9%)
Goal 2 – Ending Hunger	\$52 (1%)	Goal 2 – Ending Hunger	\$52 (1%)
Goal 3 – Good Health	\$1,196 (29%)	Goal 3 – Good Health	\$1,196 (29%)
Goal 4 – Education	\$137 (3%)	Goal 4 – Education	\$137 (3%)
Goal 5 – Gender Equality	\$362 (9%)	Goal 5 – Gender Equality	\$362 (9%)
Goal 6 – Clean Water	\$55(1%)	Goal 6 – Clean Water	\$55(1%)
Goal 7 – Sustainable Energy	\$38 (1%)	Goal 7 – Sustainable Energy	\$38 (1%)
Goal 8 – Decent Work & Growth	\$204 (5%)	Goal 8 – Decent Work & Growth	\$204 (5%)
Goal 9 – Infrastructure	\$359 (9%)	Goal 9 – Infrastructure	\$359 (9%)
Goal 10 – Reducing Inequalities	\$170 (4%)	Goal 10 – Reducing Inequalities	\$170 (4%)
Goal 11 – Cities	\$383 (9%)	Goal 11 – Cities	\$383 (9%)
Goal 12 – Consumption	\$52 (1%)	Goal 12 – Consumption	\$52 (1%)
Goal 13 – Climate	\$395 (12%)	Goal 13 – Climate	\$395 (12%)
Goal 14 – Oceans	\$4 (0%)	Goal 14 – Oceans	\$4 (0%)
Goal 15 – Ecosystems	\$73 (2%)	Goal 15 – Ecosystems	\$73 (2%)
Goal 16 – Justice & Peace	\$133 (3%)	Goal 16 – Justice & Peace	\$133 (3%)
Goal 17 – Implementing Goals*	\$28 (1%)		
Total SDG Allocated	\$4,124	Total SDG Allocated	\$4,095

* Some sector allocations have been reassigned to relevant SDGs.

4.2 Allocations to SDGs Relevant to Agenda 2030 Principle of Leaving no one Behind (LNOB), Gross Disbursements 2021

Millions of 2021 US\$ (Share of LNOB Goals)

LNOB SDGs	
Goal 1 – End Poverty	\$383 (15%)
Goal 2 – Ending Hunger	\$52 (2%)
Goal 3 – Good Health	\$1,196 (45%)
Goal 4 – Education	\$137 (5%)
Goal 5 – Gender Equality	\$362 (14%)
Goal 6 – Clean Water	\$55(2%)
Goal 8 – Decent Work & Growth*	\$139 (5%)
Goal 10 – Reducing Inequalities	\$170 (6%)
Goal 16 – Justice & Peace	\$133 (5%)
LNOB Goals Total	\$2,628
Total SDGs Allocated	\$4,124
LNOB Goals Share of Total	64%

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

4.3 TOSSD Additionality for Key Goals, Gross Disbursements, 2021

Millions of 2021 US\$ (Share of Goal Total)

SDG	Unique to TOSSD (Share of Goal)
Goal 14 - Oceans	\$1 (30%)
Goal 15 – Ecosystems	\$8 (11%)
Goal 2 – End Hunger	\$6 (11%)
Goal 16 – Justice and Peace	\$11 (8%)
Goal 9 – Infrastructure	\$24 (7%)
Share of Total Unique to TOSSD (\$106)	47%

C. Ethiopia

Ethiopia received a total of \$4.9 billion in Gross Disbursements in 2021 from TOSSD providers, reduced to \$4.6 billion in Net Disbursements when Reflows are taken into account. It ranked 20th among all recipient countries in Net Disbursements for all TOSSD providers, compared to 8th for DAC providers' TOSSD Net Disbursements, and 5th for DAC providers' ODA. (**Table 1.1**)

TOSSD Additionality

TOSSD tracks activities and flows that are reported exclusively to TOSSD and cannot be found in the DAC's Creditor Reporting System for ODA or Other Official Flows (OOF). It is a measure of TOSSD additionality for partner countries.

Approximately 30% of Gross Disbursements directed to Ethiopia were activities that had not been previously captured by the DAC Creditor Reporting System. (**Chart One, Table 3.1 and Table 3.2**)

ODA and TOSSD are not comparable metrics. But the DAC's calculation of Country Programmable Aid (CPA) measures ODA flows that are directly available and transparent for partner countries for development programming. CPA excludes humanitarian assistance. TOSSD's Gross Disbursements for cross-border flows by these same DAC donors is also captures all flows from these providers received by partner countries in a given year. Importantly TOSSD includes flows for humanitarian purposes and for non-concessional assistance. While therefore not directly comparable, the latter (TOSSD) gives an estimation of additional development cooperation flows that are more easily tracked by partner countries in TOSSD compared to ODA.

A large proportion (73%) of the unique TOSSD disbursements for Ethiopia were for humanitarian assistance from multilateral organizations. (**Table 3.1**)

On average over the three years, 2019 to 2021, TOSSD captured 51% more in Gross Disbursements for Ethiopia from DAC donors than in ODA as represented in Country Programmable Aid. (**Chart Two**) Again, much of this difference is accounted for by humanitarian assistance.

A Profile of TOSSD Disbursements for Ethiopia

The accompany Tables and Charts provides an overview of TOSSD flows for Ethiopia.

- Providers mobilized an average of \$320 million in private finance. This amount is mainly due to \$868 million in 2021, all of which is derived from Aggregate (providers not reporting to TOSSD). (**Table 1.5**)
- The top 10 providers accounted for 75% of Gross and Net Disbursement, with United States, the World Food Program and the United Kingdom being the top 3 providers. (**Table 2.1**)
- TOSSD's provider perspective did not include any additionality in reported activities for Ethiopia,

comparing Net ODA and TOSSD Net Disbursements (provider perspective). (**Table 2.2**)

- Grants make up the overwhelming proportion (90% in 2021) of Gross Disbursements for Ethiopia. Concessional loans were higher in volume than non-concessional loans. However, in 2020 there were \$130 million in the latter. (**Chart Three** and **Table 3.2**)
- **Charts Four, Five and Six** provide a sectoral breakdown of TOSSD disbursements, main channels of delivery and the most important SDGs covered in these disbursements, respectively.

For Ethiopia, the humanitarian sector was the largest at 36%, followed by Population and Reproductive Health at 10% and Health at 9%. (**Chart Four**) Channels of Delivery were relatively diverse, with Civil Society Organizations accounting for 25% on average between 2019 and 2021. With large flows of humanitarian assistance, Multilateral Organizations accounted for 33% of disbursements. (**Chart Five**)

SDG 9 (Infrastructure) accounts for the largest share of disbursements in 2021 at 29%. SDG 15 (Ecosystems) is among the top five at 15% along with SDG 17 (Implementing the Goals) at 9%. Nevertheless, the nine SDGs serving as a proxy for Leaving No One Behind in 2021 accounted for 69% of Gross Disbursements for Ethiopia, which is a Least Developed and Sub-Saharan Country. (**Chart Six** and **Table 4.2**)

Chart One: Additional Disbursements reported Uniquely to TOSSD

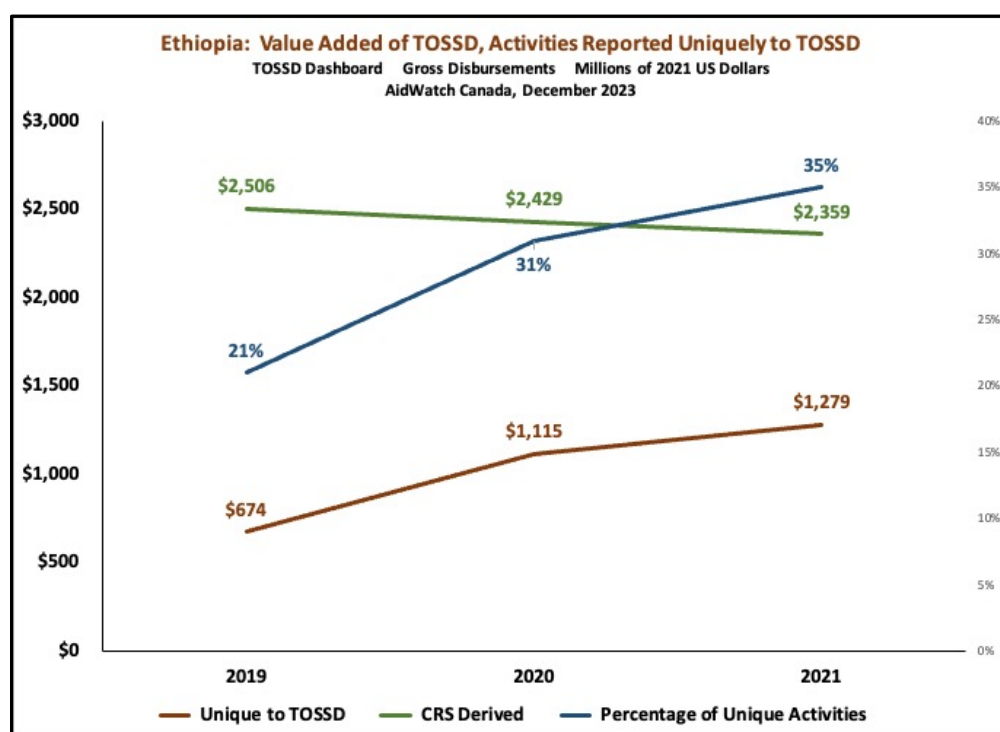


Chart Two: TOSSD Additionality and ODA Country Programmable Aid (CPA)

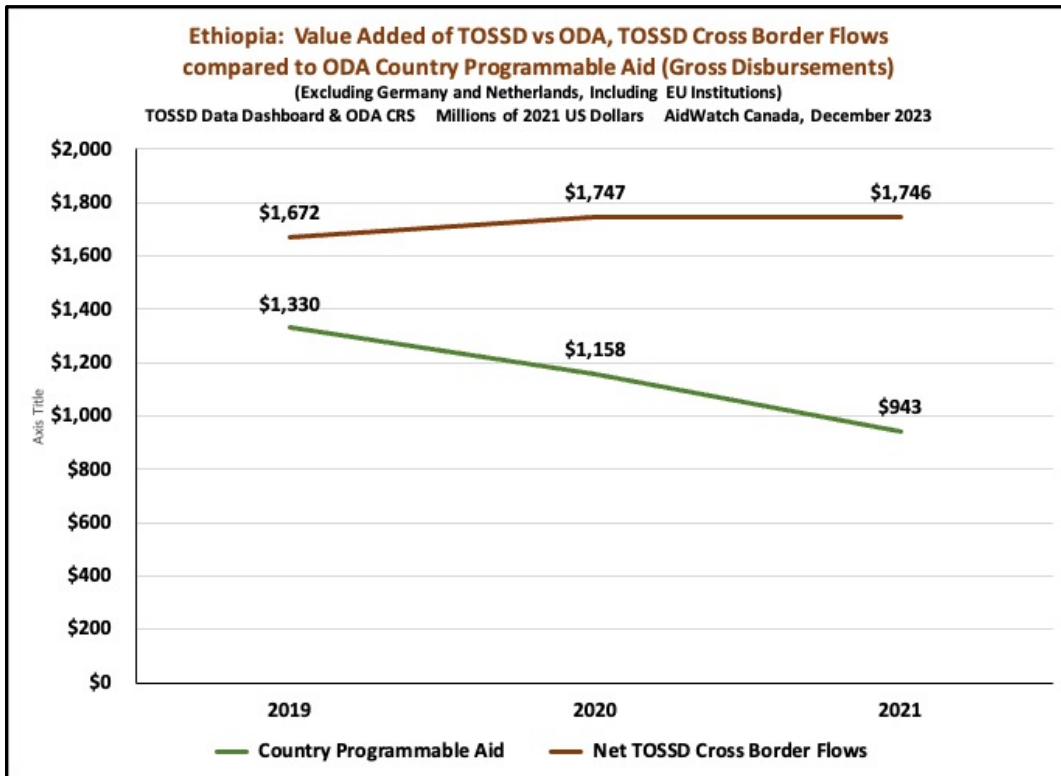


Chart Three: Grants and Loans in Ethiopia's TOSSD Disbursements

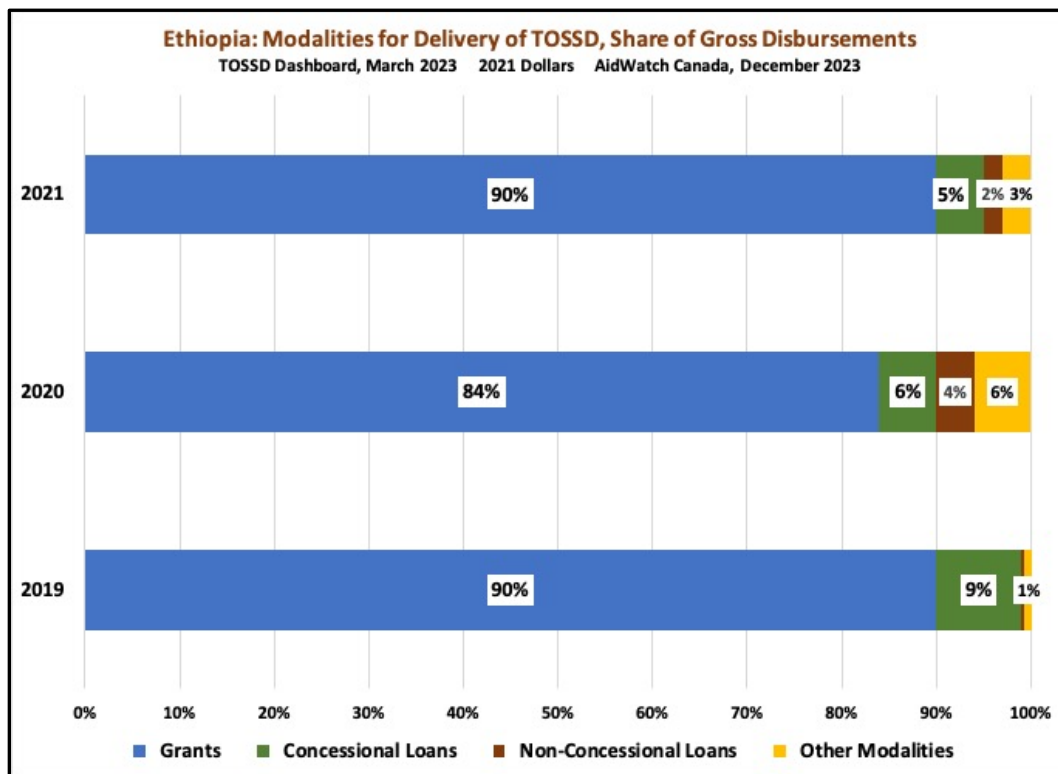


Chart Four: Ethiopia: Main Sectors for TOSSD Disbursements

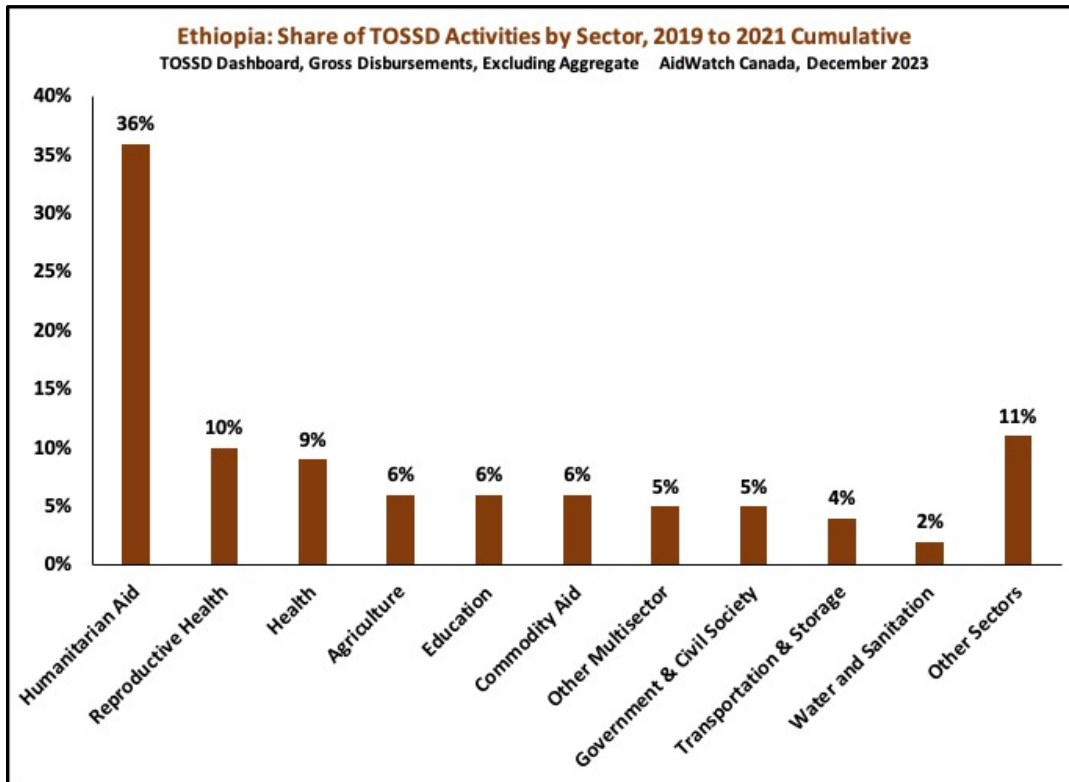


Chart Five: Ethiopia: Delivery Channels for TOSSD Disbursements

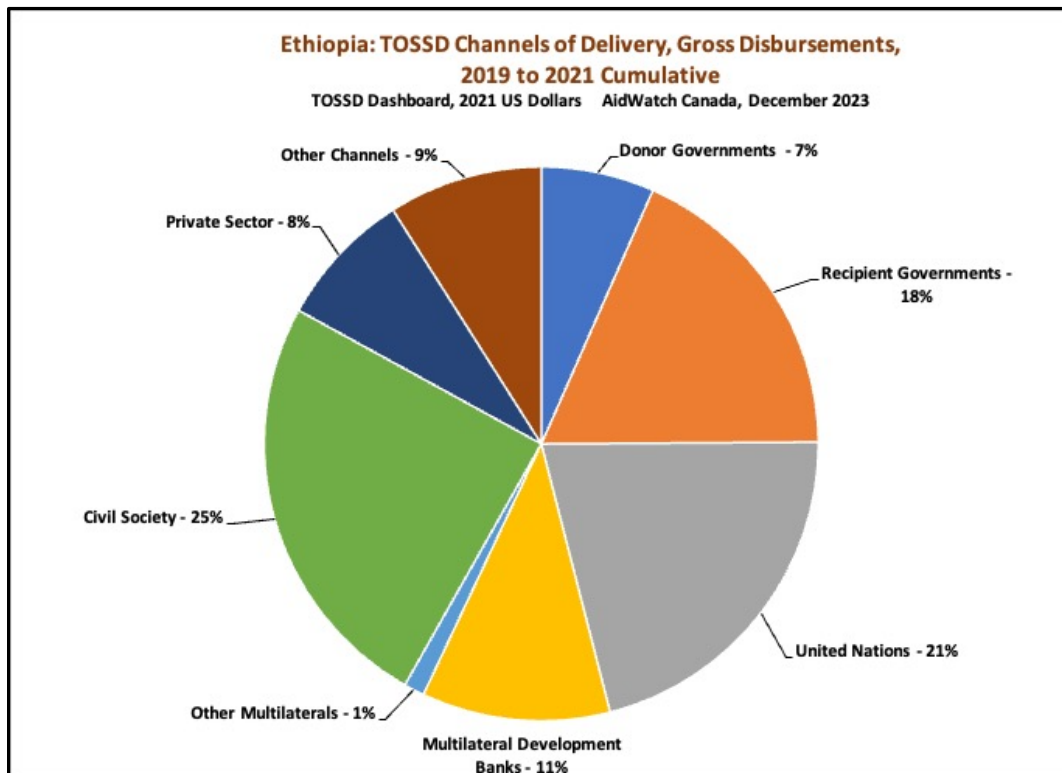
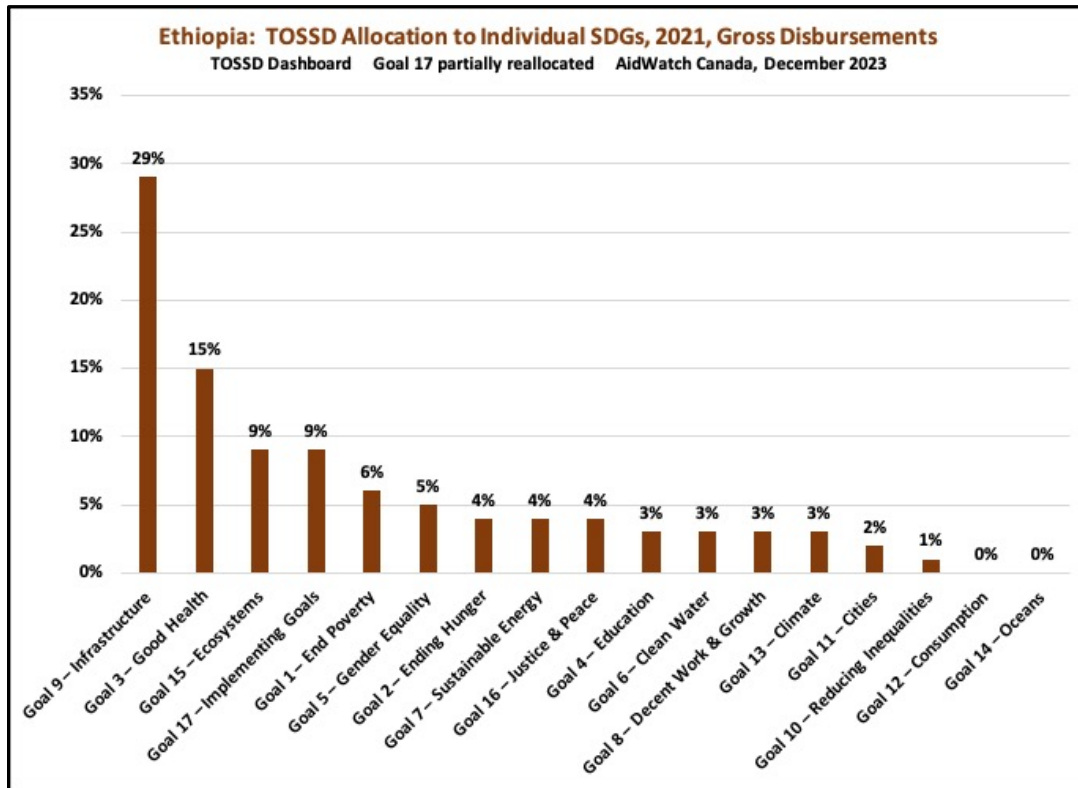


Chart Six: Priority SDGs in TOSSD Disbursements for Senegal



Ethiopia Country TOSSD Tables

1. Overview of Country Flows

1.1 Total TOSSD (Recipient Perspective)

(Includes Aggregate)

Millions of 2021 US\$

	Commitments	Gross Disbursements	Reflows	Net Disbursements
2019	\$5,175	\$5,417	\$250	\$5,167
2020	\$6,926	\$6,492	\$217	\$6,275
2021	\$5,464	\$4,894	\$268	\$4,627

Country Ranking, Total TOSSD, 2021

	Gross Disbursements	Net Disbursements
All TOSSD Providers	14 th	20 th
DAC TOSSD Providers	16 th	8 th
DAC Net ODA	N/A	5 th

Source: DAC2a

1.2 TOSSD, Excluding Aggregate

(Aggregate is TOSSD Secretariat calculation for providers not reporting to TOSSD from data in the CRS. Those non-reporting providers includes Germany, the Netherlands and the World Bank.)

Millions of 2021 US\$

	Commitments	Gross Disbursements	Reflows	Net Disbursements
2019	\$3,311	\$3,179	\$122	\$3,058
2020	\$4,031	\$3,543	\$111	\$3,432
2021	\$3,343	\$3,639	\$166	\$3,473

**1.3 ODA Gross and Net Disbursements (DAC2a and DAC Country Programmable Aid), comparing TOSSD Net Disbursements
For DAC Donors + European Union Institutions***

Millions of 2021 US\$

	(1) ODA Gross Disbursements	(2) ODA Reflows	(3) Net ODA	(4) Gross ODA Country Programmable Aid (Share of Gross Bilateral Aid)	(5) Gross TOSSD Disbursements, DAC Donors + EU
2019	\$2,966	\$95	\$2,871	\$1,330 (56%)	\$1,672
2020	\$2,840	\$80	\$2,760	\$1,158 (54%)	\$1,747
2021	\$3,022	\$94	\$2,928	\$943 (23%)	\$1,746

Sources: (1) and (3) DAC2a; (2): (1) minus (3); (4) Country Programmable Aid & Gross Bilateral from DAC 2a for DAC donors plus EU (less Germany and Netherlands)

* Does not include Germany, Netherlands & World Bank Group to be comparable to TOSSD less Aggregate.

**1.4 ODA and Other Official Flows (OOFs)
(including export credits) (DAC Table ODA + OOF)**

Millions of 2021 US\$

	(1) ODA + OOF Gross Disbursements	(2) ODA + OOF Net Disbursements	(3) OOF Gross Disbursements*	(4) OOF Net Disbursements**
2019	\$3,194	\$2,890	\$228	\$19
2020	\$3,561	\$3,275	\$721	\$515
2021	\$3,220	\$2,761	\$198	(\$167)

* Column (1) less ODA, Table 1.3, Column (1)

** Column (2) less ODA, Table 1.3, Column (3)

1.5 Mobilized Private Finance by TOSSD, All by Aggregate

Millions of 2021 US\$

	Mobilized Finance
2019	\$20
2020	\$75
2021	\$868

2. Overview of Providers (2019 to 2021 Average)

2.1 Top TOSSD Providers - Recipient Perspective (Ranked by Gross Disbursements, Excluding Aggregate)

Millions of 2021 US\$, Three Year Average

	Provider	Gross Disbursements	Reflows	Net Disbursements
1	United States	\$758	\$4	\$753
2	World Food Program	\$537	--	\$537
3	United Kingdom	\$280	\$1	\$279
4	Africa Development Bank	\$210	\$47	\$163
5	UNICEF	\$180	\$0.7	\$179
6	EU Institutions	\$178	\$2	\$176
7	Global Fund	\$134	\$7	\$127
8	Denmark	\$115	\$13	\$102
9	UNHCR	\$111	--	\$111
10	Norway	\$86	\$0.7	\$85
Top 10 Share of Total		75%	57%	76%

2.2 Top DAC ODA Donors & Provider TOSSD Perspective, 2021 (Top Five DAC Providers by Net ODA Levels)

Millions of 2021 US\$, 2021 Only

	Provider	TOSSD Gross Disbursements	TOSSD Reflows	TOSSD Net Disbursements	Net ODA
1	United States	\$1,332	\$7	\$1,325	\$1,324
2	Germany	N/A	-N/A	N/A	\$174
3	United Kingdom	N/A	N/A	N/A	\$165
4	Canada	\$99	--	\$99	\$99
5	Norway	N/A	N/A	N/A	\$88

Germany TOSSD data unavailable

UK TOSSD Provider Perspective unavailable

Norway TOSSD Provider Perspective unavailable

2.3 Disaggregated TOSSD Providers, Recipient Perspective, 2019 to 2021 Average

Millions of 2021 US\$

	Gross Disbursements	Share of Total
DAC Providers, incl EU	\$1,142	20%
Multilateral MDBs	\$452	8%
Multilateral UN	\$1,207	21%
Multilateral Other	\$583	10%
Southern Providers	\$2	0%
Other Providers	\$67	1%
Aggregate	\$2,148	38%

3. Characteristics of Flows, 2019 to 2021

3.1 Flows Reported Uniquely to TOSSD, Excluding Aggregate (2019 to 2021 Average)

Thousands of 2021 US\$ (Share of Total), Gross Disbursements

CRS Derived	Unique to TOSSD	Unique Share of Total
\$2,431	\$1,022	30%

Projects Reported Unique to TOSSD, 2019 to 2021 (Three Year Total)

Millions of 2021 US\$, Gross Disbursements

	Project / Provider	Amount	Share of TOSSD Unique	Share of TOSSD Country Total*
1	Unconditional Cash & Food Assistance (WFP Voluntary Non-Core Funding)	\$457	15%	4.4%
2	On-Demand Food Procurement (WFP Voluntary Non-Core Funding)	\$353	12%	3.4%
3	Refugee Support (WFP Voluntary Non-Core Funding)	\$247	8%	2.4%
4	Pillar One Global Refugee Program (UNHCR Voluntary Non-Core Funding)	\$228	7%	2.2%
5	Treatment of Acute Malnutrition (WFP Voluntary Non-Core Funding)	\$215	7%	2.1%
6	Supply Chain Services (WFP Voluntary Non-Core Funding)	\$105	3%	1.0%
7	Systems Strengthening (UNICEF Voluntary Non-Core Funding)	\$65	2%	0.6%
8	Pillar 4-Global IDP1/ Projects (UNHCR Voluntary Non-Core Funding)	\$44	1%	0.4%
9	Prevention & Treatment of Malnutrition (UNICEF Voluntary Non-Core Funding)	\$35	1%	0.3%
10	Technical Support to Government (WFP Voluntary Non-Core Funding)	\$35	1%	0.3%
Top 10 Share of Total		\$1,786	58%	17.1%

* Excluding Aggregate

3.2 Modalities of Flows (Gross Disbursements, excluding Aggregate), 2019 to 2021

Millions of 2021 US\$ (Share of Total), Gross Disbursements

	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Other
2019	\$2,862 (90%)	\$265 (9%)	\$9 (0.3%)	\$43 (1%)
2020	\$2,993 (84%)	\$225 (6%)	\$130 (4%)	\$185 (5%)
2021	\$3,261 (90%)	\$173 (5%)	\$56 (2%)	\$143 (4%)

Main Sectors for Loans (Cumulative 2019 to 2021)

Millions of 2021 US\$ (Share of Total Loans), Gross Disbursements

Sector	Concessional (Code 1)	Non-Concessional (Code 0)	Total Loans (Share)	Loans Share of Sector
Transportation and Storage	\$177	\$21	\$198 (23%)	79%
Energy	\$106	\$60	\$166 (19%)	54%
Other Multisector	\$103		\$103 (12%)	20%
Water and Sanitation	\$41	\$43	\$84 (10%)	32%
Health	\$82		\$82 (10%)	8%
Agriculture	\$52		\$52 (6%)	12%

Channels for Loans: Recipient Government – 70%; World Bank Group – 10%; Private Sector – 20%

3.3 Main Sectors, Gross Disbursements, Excluding Aggregate, 2019 to 2021 Cumulative

Millions of 2021 US\$ (Share of Total Allocated to Sectors), Gross Disbursements

Sector	Share of Total
Humanitarian Aid	36%
Population & Reproductive Health	10%
Health	9%
Agriculture, Forestry, Fisheries	6%
Education	6%
Commodity Aid	6%
Other Multisector	5%
Government & Civil Society	5%
Transportation and Storage	4%
Water and Sanitation	2%
Other Sectors	11%

3.4 Main Delivery Channels, Gross Disbursements, Excluding Aggregate, 2019 to 2021 Cumulative

Channel	Share of Total / Share of Category
Donor Government	6.6%
Recipient Governments	18.3%
Other Governments	0.1%
Multilateral Organizations	33.3%
United Nations	21.1%
World Bank	5.1%
Regional Development Banks	5.9%
European Institutions	--
Other Multilaterals	1.2%
Civil Society Organizations	24.8%
Donor-Country Based CSOs	15.9%
INGOs	7.2%
Developing Country Based CSOs	0.6%
Universities	1.1%
Private Sector Organizations	8.0%
Other Channels / Not Allocated	8.6%
Total Disbursements (Millions)	\$10,685

4. Allocation to SDGs, 2021

4.1 Total Country TOSSD Allocated to SDGs (Excluding Aggregate)

Millions of 2021 US\$

SDG Allocated Gross Disbursements	\$2,498
Total Gross Disbursements	\$3,639
Share of Total Gross Disbursements Allocated to SDGs	69%

4.2 Allocation to Individual SDGs, Gross Disbursements, 2021

Millions of 2021 US Dollars (Share of SDG Allocated Total)

All SDGs		SDGs less Goal 17	
Goal 1 – End Poverty	\$162 (6%)	Goal 1 – End Poverty	\$162 (7%)
Goal 2 – Ending Hunger	\$98 (4%)	Goal 2 – Ending Hunger	\$98 (4%)
Goal 3 – Good Health	\$387 (15%)	Goal 3 – Good Health	\$387 (17%)
Goal 4 – Education	\$83 (3%)	Goal 4 – Education	\$83 (4%)
Goal 5 – Gender Equality	\$114 (5%)	Goal 5 – Gender Equality	\$114 (5%)
Goal 6 – Clean Water	\$76 (3%)	Goal 6 – Clean Water	\$76 (3%)
Goal 7 – Sustainable Energy	\$92 (4%)	Goal 7 – Sustainable Energy	\$92 (4%)
Goal 8 – Decent Work & Growth	\$77 (3%)	Goal 8 – Decent Work & Growth	\$77 (3%)
Goal 9 – Infrastructure	\$719 (29%)	Goal 9 – Infrastructure	\$719 (32%)
Goal 10 – Reducing Inequalities	\$29 (1%)	Goal 10 – Reducing Inequalities	\$29 (1%)
Goal 11 – Cities	\$56 (2%)	Goal 11 – Cities	\$56 (2%)
Goal 12 – Consumption	\$5 (0%)	Goal 12 – Consumption	\$5 (0%)
Goal 13 – Climate	\$64 (3%)	Goal 13 – Climate	\$64 (3%)
Goal 14 – Oceans	\$0.9 (0%)	Goal 14 – Oceans	\$0.9 (0%)
Goal 15 – Ecosystems	\$214 (9%)	Goal 15 – Ecosystems	\$214 (9%)
Goal 16 – Justice & Peace	\$88 (4%)	Goal 16 – Justice & Peace	\$88 (4%)
Goal 17 – Implementing Goals	\$234 (9%)		
Total SDG Allocated	\$2,498	Total SDG Allocated	\$2,264

4.2 Allocations to SDGs Relevant to Agenda 2030 Principle of Leaving no one Behind (LNOB), Gross Disbursements 2021

Millions of 2021 US\$ (Share of LNOB Goals)

LNOB SDGs	
Goal 1 – End Poverty	\$162 (15%)
Goal 2 – Ending Hunger	\$98 (9%)
Goal 3 – Good Health	\$387 (36%)
Goal 4 – Education	\$83 (8%)
Goal 5 – Gender Equality	\$114 (11%)
Goal 6 – Clean Water	\$76 (7%)
Goal 8 – Decent Work & Growth*	\$26 (2%)
Goal 10 – Reducing Inequalities	\$29 (2%)
Goal 16 – Justice & Peace	\$88 (8%)
LNOB Goals Total	\$1,062
Total SDGs Allocated	\$2,321
LNOB Goals Share of Total	43%

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

4.3 TOSSD Additionality for Key Goals, Gross Disbursements, 2021

Millions of 2021 US\$ (Share of Goal Total)

SDG	Unique to TOSSD
Goal 15 – Ecosystems	\$181 (85%)
Goal 9 – Infrastructure	\$536 (75%)
Goal 4 – Education	\$19 (23%)
Goal 16 – Justice and Peace	\$14 (16%)
Goal 13 – Climate	\$9 (14%)
Goal 3 – Good Health	\$54 (14%)
Share of Total Unique to TOSSD (\$1,022)	78%

D. Indonesia

Indonesia received a total of \$6.5 billion in Gross Disbursements in 2021 from TOSSD providers, reduced to \$1.6 billion in Net Disbursements when Reflows (\$4.9 billion) are taken into account. It ranked much higher at 10th position among all recipient countries in Net Disbursements for all TOSSD providers, compared to 65th for DAC providers' ODA.

TOSSD Additionality

TOSSD tracks activities and flows that are reported exclusively to TOSSD and cannot be found in the DAC's Creditor Reporting System for ODA or Other Official Flows (OOF). It is a measure of TOSSD additionality for partner countries.

Approximately only 4% of Gross Disbursements directed to Indonesia were activities that had not been previously captured by the DAC Creditor Reporting System (**Chart One, Table 3.1 and Table 3.2**)

ODA and TOSSD are not comparable metrics. But the DAC's calculation of Country Programmable Aid (CPA) measures ODA flows that are directly available and transparent for partner countries for development programming. CPA excludes humanitarian assistance. TOSSD's Gross Disbursements for cross-border flows by these same DAC donors is also captures all flows from these providers received by partner countries in a given year. Importantly TOSSD includes flows for humanitarian purposes and for non-concessional assistance. While therefore not directly comparable, the latter (TOSSD) gives an estimation of additional development cooperation flows that are more easily tracked by partner countries in TOSSD compared to ODA.

On average over the three years, 2019 to 2021, TOSSD captured 18% more in Gross Disbursements for Indonesia from DAC donors than in ODA as represented in Country Programmable Aid. (**Chart Two**)

A Profile of TOSSD Disbursements for the Indonesia

The accompany Tables and Charts provides an overview of TOSSD flows for Indonesia.

- Providers mobilized an average of \$116 million in private finance, with amounts varying over the three years. (**Table 1.5**)
- The top 10 providers accounted for 93% of Gross Disbursements and 80% of Net Disbursement, with the Asia Development Bank, Japan and Asia Infrastructure Bank being the top 3 providers. The top ten providers accounted for 99% of all reflows from Indonesia to providers. (**Table 2.1**)
- TOSSD's provider perspective did not include any additionality in reported activities for the Philippines, comparing Net ODA and TOSSD Net Disbursements (provider perspective). (**Table 2.2**)
- Non-concessional loans make up a very large share of Indonesia's TOSSD Gross Disbursements (65% in 2021), with total loans being 79% of Gross Disbursements in that year. Grants amounted to 22% of TOSSD Gross Disbursements. (**Chart Three and Table 3.2**)

- **Charts Four, Five and Six** provide a sectoral breakdown of TOSSD disbursements, main channels of delivery and the most important SDGs covered in these disbursements, respectively.

For Indonesia, the Indonesian Government (65%) is the main channels for the delivery of TOSSD disbursements, followed by Donor Governments at 12%. Government and Civil Society sector allocations accounted for 24% of Gross Disbursements over the period 2019 to 2021, with Energy at 15% and Banking and Financial Services at 10%.

With respect to SDGs, Climate (SDG 13) accounted for 19% of disbursements in 2021, followed by End Poverty (SDG 1), Cities (SDG 11), Good Health (SDG 3), and Decent Work and Growth (SDG 8). The nine SDGs serving as a proxy for Leaving No One Behind accounted for only 42% of Gross Disbursements for Indonesia in 2021. (**Table 4.2**)

Chart One: Additional Disbursements reported Uniquely to TOSSD

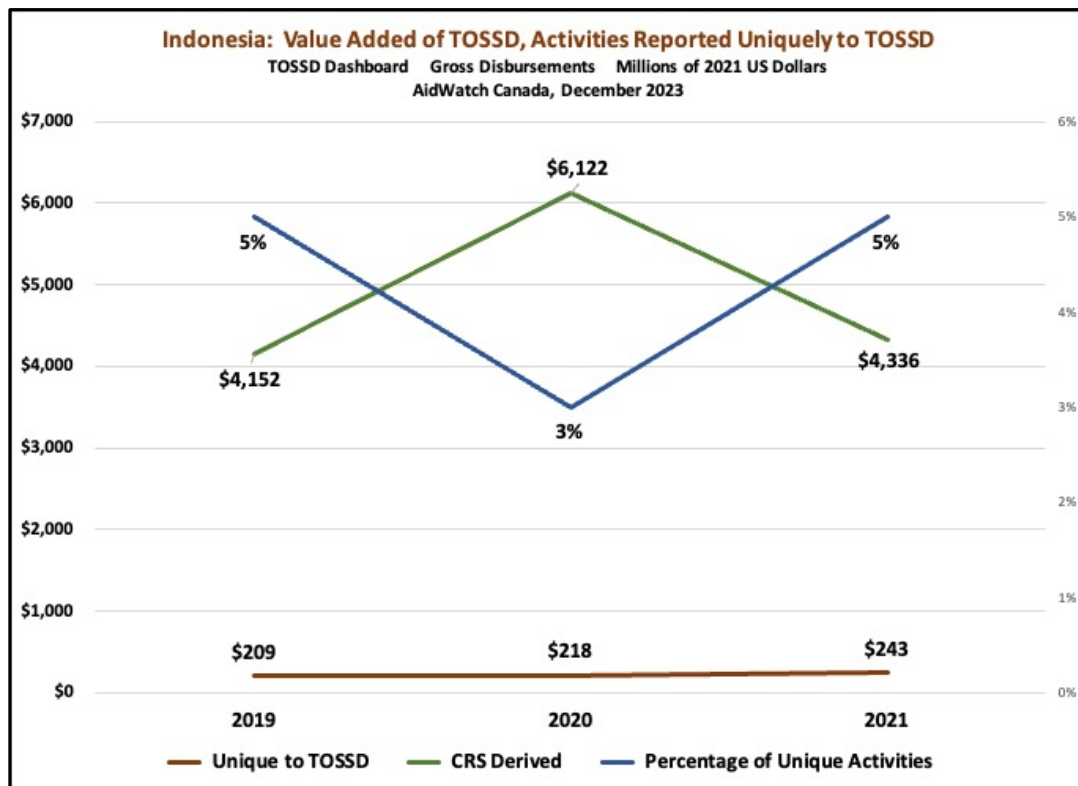


Chart Two: TOSSD Additionality and ODA Country Programmable Aid (CPA)

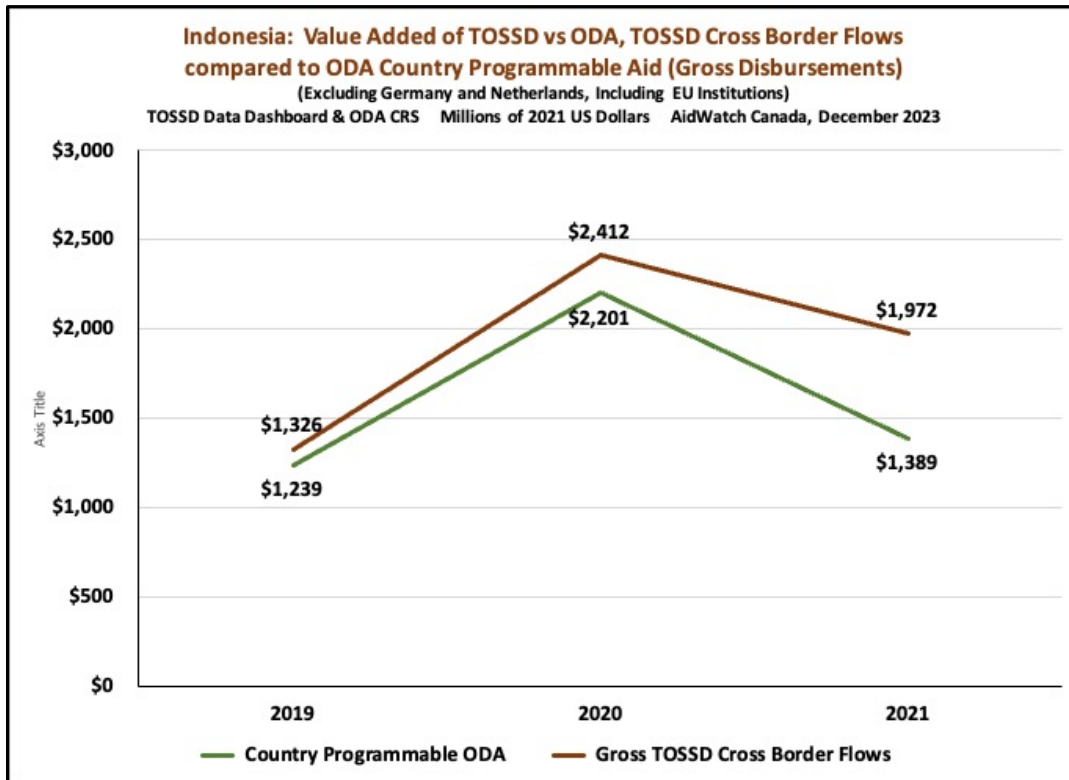


Chart Three: Grants and Loans in Indonesia's TOSSD Disbursements

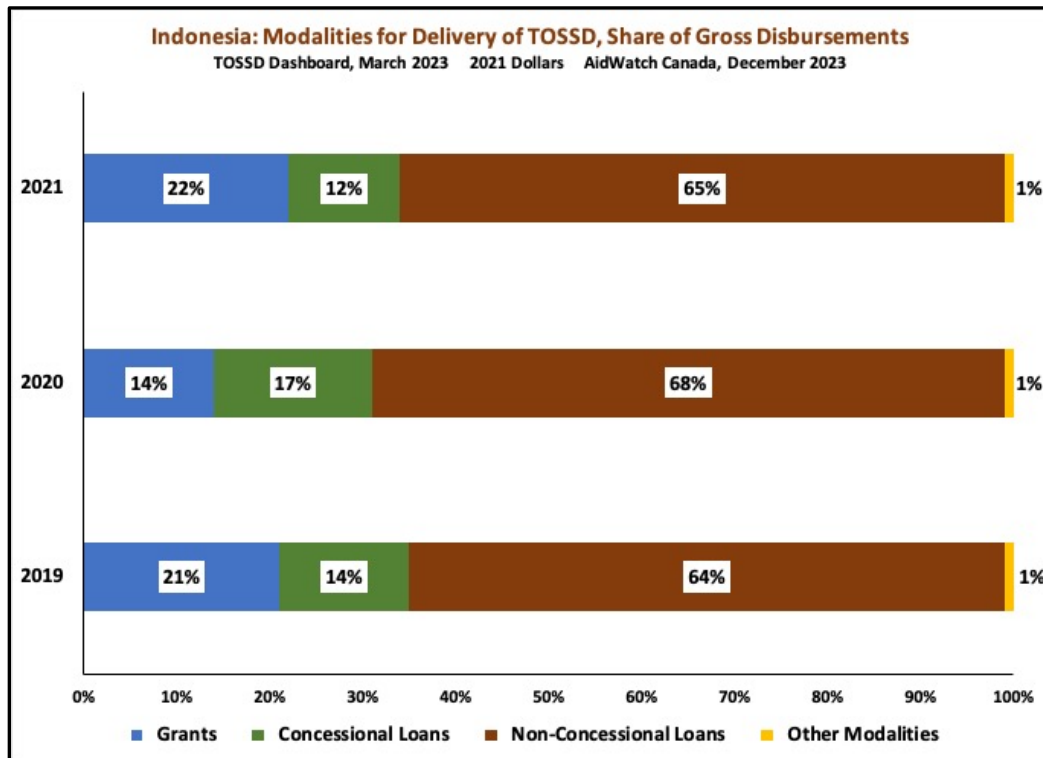


Chart Four: Indonesia: Main Sectors for TOSSD Disbursements

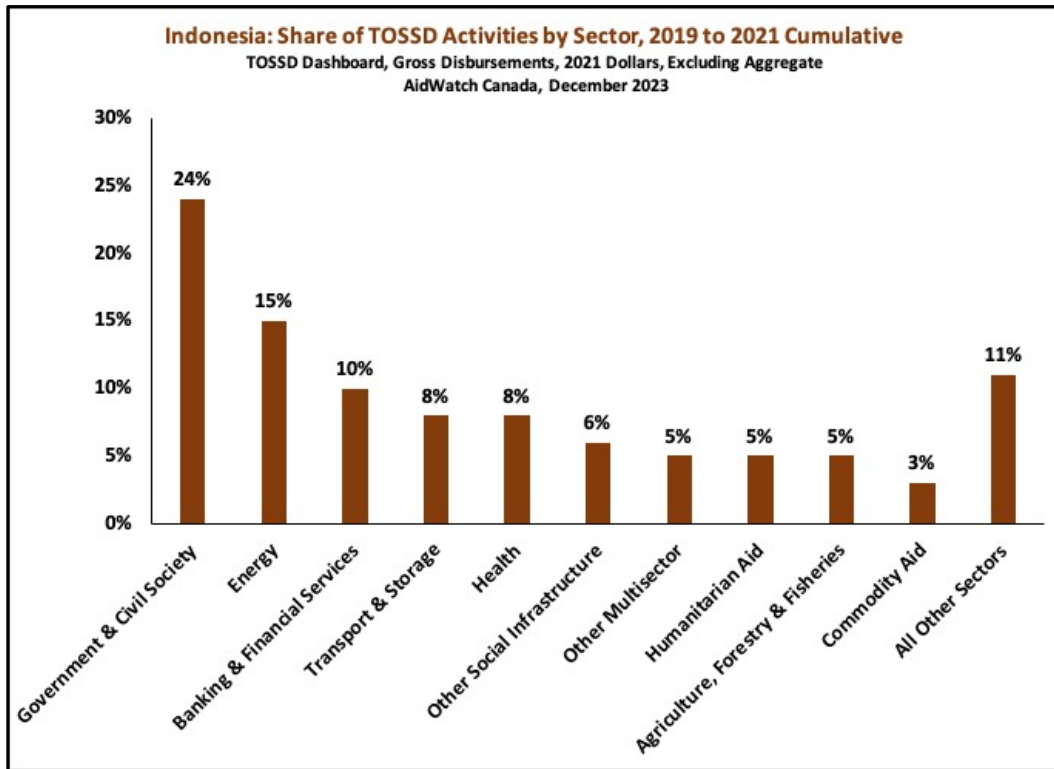


Chart Five: Indonesia: Delivery Channels for TOSSD Disbursements

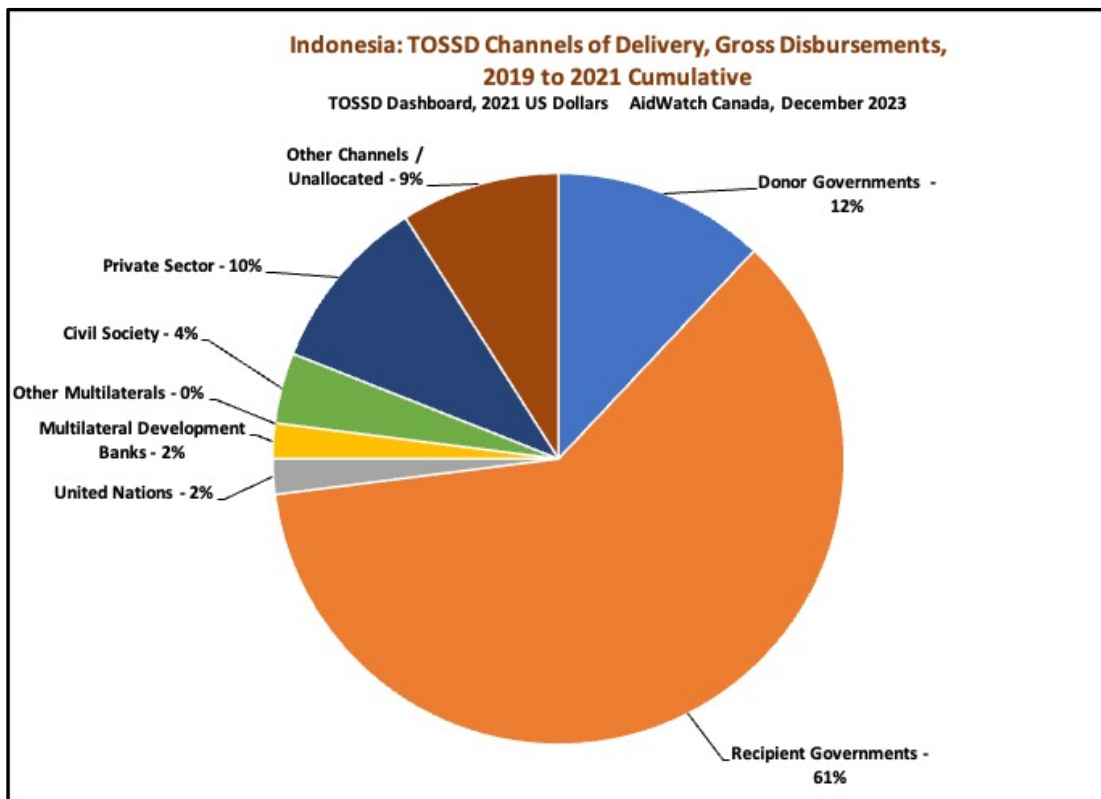
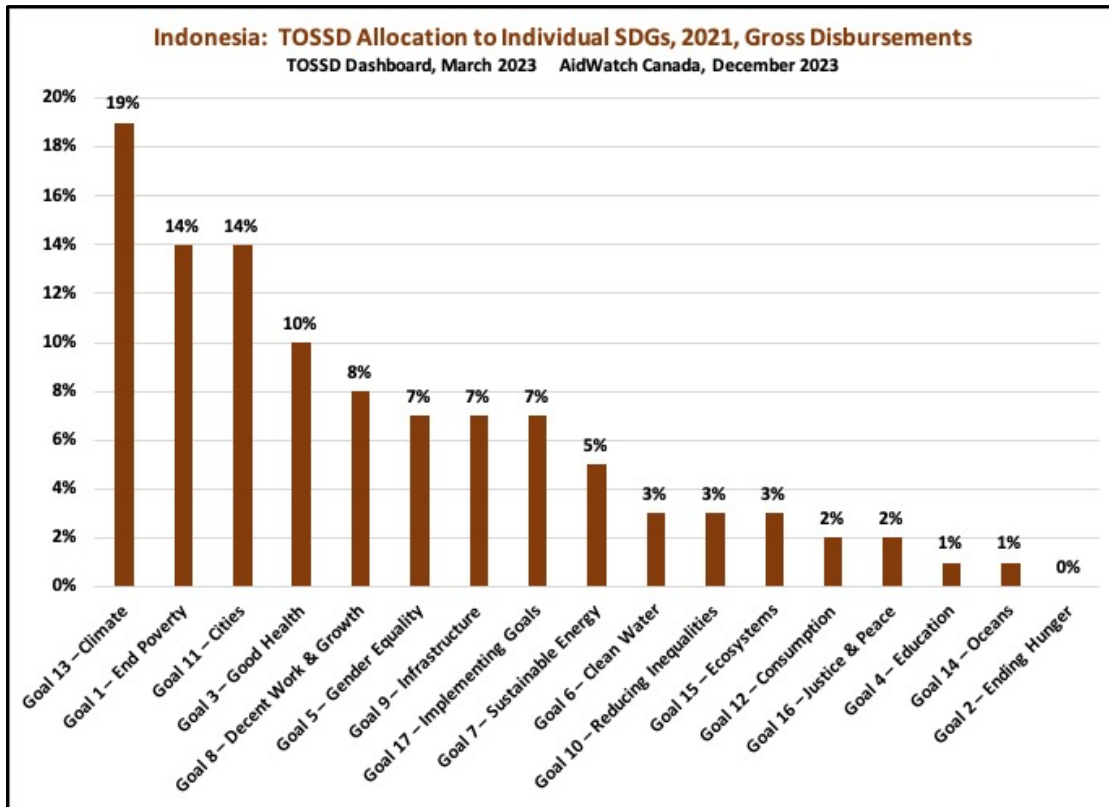


Chart Six: Priority SDGs in TOSSD Disbursements for Indonesia



Indonesia Country TOSSD Tables

1. Overview of Country Flows

1.1 Total TOSSD (Recipient Perspective)

(Includes Aggregate)

Millions of 2021 US\$; Reflows as a share of Gross Disbursements

	Commitments	Gross Disbursements	Reflows	Net Disbursements
2019	\$7,161	\$6,530	\$5,216 (80%)	\$1,314
2020	\$11,275	\$9,617	\$5,427 (56%)	\$4,190
2021	\$9,722	\$6,510	\$4,943 (76%)	\$1,567

Country Ranking, Total TOSSD, 2021

	Gross Disbursements	Net Disbursements
All TOSSD Providers	9 th	10 th
DAC TOSSD Providers	4 th	51 st
DAC Net ODA	N/A	65 th

Source: DAC2a

1.2 TOSSD, Excluding Aggregate

(Aggregate is TOSSD Secretariat calculation for providers not reporting to TOSSD from data in the CRS. Those non-reporting providers includes Germany, the Netherlands and the World Bank.)

Millions of 2021 US\$; Reflows as a share of Gross Disbursements

	Commitments	Gross Disbursements	Reflows	Net Disbursements
2019	\$3,614	\$4,361	\$3,323 (76%)	\$1038
2020	\$8,155	\$6,341	\$3,873 (61%)	\$2,467
2021	\$5,358	\$4,579	\$3,378 (74%)	\$1,202

1.3 ODA Gross and Net Disbursements (DAC2a and DAC Country Programmable Aid), comparing TOSSD Net Disbursements, DAC Donors + European Union Institutions only*

Millions of 2021 US\$

	(1) ODA Gross Disbursements	(2) ODA Reflows	(3) Net ODA	(4) Gross ODA Country Programmable Aid (Share of Gross Bilateral Aid)	(5) Gross TOSSD Disbursements, DAC Donors + EU
2019	\$1,291	\$1,865	(\$574)	\$1,239 (100%)	\$1,326
2020	\$2,306	\$1,752	\$554	\$2,201 (100%)	\$2,412
2021	\$2,147	\$1,687	\$460	\$1,389 (100%)	\$1,972

Sources: (1) and (3) DAC2a; (2): (1) minus (3); (4) Country Programmable Aid & Gross Bilateral from DAC 2a for DAC donors plus EU (less Germany and Netherlands)

* Does not include Germany, Netherlands & World Bank Group to be comparable to TOSSD less Aggregate.

**1.4 ODA and Other Official Flows (OOFs)
(including export credits) (DAC Table ODA + OOF)**

Millions of 2021 US\$

	(1) ODA + OOF Gross Disbursements	(2) ODA + OOF Net Disbursements	(3) OOF Gross Disbursements	(4) OOF Net Disbursements
2019	\$7,633	\$826	\$6,342	\$1,400
2020	\$8,422	\$1,774	\$6,116	\$1,220
2021	\$6,489	\$2,569	\$4,342	\$2,109

Column 3: Column (1) less ODA, Table 1.3, Column (1)

Column 4: Column (2) less ODA, Table 1.3, Column (3)

1.5 Mobilized Private Finance by TOSSD, All by Aggregate

Millions of 2021 US\$

	Mobilized Finance
2019	\$181
2020	\$32
2021	\$134

2. Overview of Providers (2019 to 2021 Average)

2.1 Top TOSSD Providers - Recipient Perspective (Ranked by Gross Disbursements, Excluding Aggregate)

Millions of 2021 US\$, Three Year Average

	Provider	Gross Disbursements	Reflows	Net Disbursements
1	Asia Development Bank	\$2,113	\$1,277	\$836
2	Japan	\$979	\$1,450	(\$470)
3	Asia Infrastructure Bank	\$489	--	\$489
4	Islamic Development Bank	\$274	\$121	\$153
5	Australia	\$213	--	\$213
6	France	\$200	\$170	\$30
7	United States	\$169	\$108	\$61
8	Korea	\$159	\$349	(\$190)
9	Global Fund	\$88	\$0.6	\$87
10	Norway	\$51	\$0.2	\$51
Top 10 Share of Total		93%	99%	80%

2.2 Top DAC ODA Donors & TOSSD Provider Perspective, 2021 (Top Five DAC Providers by Net ODA Levels)

Millions of 2021 US\$, 2021 Only

	Provider Perspective	TOSSD Gross Disbursements	TOSSD Reflows	TOSSD Net Disbursements	Net ODA
1	Australia	\$328	\$0.2	\$328	\$328
2	Germany	N/A	N/A	N/A	\$210
3	United States	\$154	\$47	\$108	\$109
4	Korea	N/A	N/A	N/A	\$54
5	United Kingdom	N/A	N/A	N/A	\$41

Germany TOSSD data unavailable

Korea and United Kingdom, TOSSD Provider Perspective unavailable.

2.3 Disaggregated TOSSD Providers, Recipient Perspective, 2019 to 2021 Average

Millions of 2021 US\$

	Gross Disbursements	Share of Total
DAC Providers, incl EU	\$1,904	25%
Multilateral MDBs	\$2,602	34%
Multilateral UN	\$230	3%
Multilateral Other	\$48	1%
Southern Providers	\$276	4%
Other Providers	\$33	0%
Aggregate	\$2,459	33%

3. Characteristics of Flows, 2019 to 2021

3.1 Flows Reported Uniquely to TOSSD, Excluding Aggregate

Thousands of 2021 US\$ (Share of Total), Gross Disbursements

	CRS Derived	Unique to TOSSD	Unique Share of Total
2019	\$4,152	\$209	5%
2020	\$6,122	\$218	3%
2021	\$4,336	\$243	5%

Projects Reported Unique to TOSSD, 2019 to 2021 (Three Year Total)

Millions of 2021 US\$, Gross Disbursements

	Project / Provider	Amount	Share of TOSSD Unique	Share of TOSSD Country Total*
1	Jawa-1 Liquefied Natural Gas-to-Power Project (Asia Development Bank)	\$117	17%	1%
2	Export Facilitation Loan (Korea)	\$55	8%	0%
3	Integrated Participatory Development and Management of Irrigation Program (Asia Development Bank)	\$50	7%	0%
4	Indonesia Infrastructure Program (KIAT) Phase 1 (Australia)	\$24	4%	0%
5	Officially Supported Export Credit (Korea)	\$19	3%	0%
6	Riau Natural Gas Power Project (Asia Development Bank)	\$19	3%	0%
7	Acute health emergencies rapid response (World Health Organization, Voluntary Contributions)	\$14	2%	0%
8	Maternal Newborn and Child Health (UNICEF Voluntary Non-Core Funding)	\$11	2%	0%
9	Indonesia green Growth Program Phase II (Global Green Growth Institute)	\$11	2%	0%
10	Metropolitan Sanitation Management Investment Project (Asia Development Bank)	\$10	1%	0%
Top 10 Share of Total		\$330	49%	4%

* Excluding Aggregate

3.2 Modalities of Flows (Gross Disbursements, excluding Aggregate), 2019 to 2021

Millions of 2021 US\$ (Share of Total), Gross Disbursements

	Grants	Concessional Loans (Code 1)	Non-Concessional Loans (Code 0)	Other
2019	\$936 (21%)	\$617 (14%)	\$2,777 (64%)	\$30 (1%)
2020	\$870 (14%)	\$1,047 (17%)	\$4,374 (69%)	\$49 (1%)
2021	\$1,013 (22%)	\$564 (12%)	\$2,960 (65%)	\$34 (1%)

Main Sectors for Loans (Cumulative 2019 to 2021)

Allocated to Sectors Only

Millions of 2021 US\$ (Share of Total Loans), Gross Disbursements

Sector	Concessional (Code 1)	Non-Concessional (Code 0)	Total Loans (Share of Loans)	Loans Share of Sector
Government and Civil Society	\$50	\$3,028	\$3,078 (27%)	89%
Energy	\$242	\$1,690	\$1,932 (17%)	93%
Banking and Financial Services	--	\$1,422	\$1,422 (13%)	97%
Transport and Storage	\$991	\$69	\$1,060 (9%)	95%
Other Social Infrastructure	\$2	\$681	\$683 (6%)	84%
Other Multisectoral	\$18	\$547	\$565 (5%)	73%

Channels for Loans: Recipient Government – 72%; Donor Governments – 12%; Private Sector – 9%.

3.3 Main Sectors, Gross Disbursements, Excluding Aggregate, 2019 to 2021 Cumulative

Allocated to Sectors

Millions of 2021, Share of Total Allocated to Sectors, Gross Disbursements

Sector	Share of Total
Government & Civil Society	24%
Energy	15%
Banking & Financial Services	10%
Transport and Storage	8%
Health	8%
Other Social Infrastructure	6%
Other Multisector	5%
Humanitarian Aid	5%
Agriculture, Forestry & Fisheries	5%
Commodity Aid	3%
All Other Sectors	11%

3.4 Main Delivery Channels, Gross Disbursements, Excluding Aggregate, 2019 to 2021 Cumulative

Channel	Share of Total / Share of Category
Donor Government	12.1%
Recipient Governments	61.1%
Other Governments	0.1%
Multilateral Organizations	3.5%
United Nations	1.8%
World Bank	1.4%
Regional Development Banks	--
European Institutions	--
Other Multilaterals	0.3%
Civil Society Organizations	4.1%
Donor-Country Based CSOs	1.5%
INGOs	1.0%
Developing Country Based CSOs	0.2%
Universities	1.3%
Private Sector Organizations	10.1%
Other Channels / Not Allocated	9.3%
Total Disbursements (Millions)	\$4,770

4. Allocation to SDGs, 2021

4.1 Total Country TOSSD Allocated to SDGs (Excluding Aggregate), 2021

Millions of 2021 US\$

SDG Allocated Gross Disbursements	\$3,934
Total Gross Disbursements	\$4,579
Share of Total Gross Disbursements Allocated to SDGs	86%

4.2 Allocation to Individual SDGs, Gross Disbursements, 2021

Millions of 2021 US Dollars (Share of SDG Allocated Total)

All SDGs		SDGs less Goal 17	
Goal 1 – End Poverty	\$553 (14%)	Goal 1 – End Poverty	\$553 (14%)
Goal 2 – Ending Hunger	\$17 (0%)	Goal 2 – Ending Hunger	\$17 (0%)
Goal 3 – Good Health	\$393 (10%)	Goal 3 – Good Health	\$393 (10%)
Goal 4 – Education	\$41 (1%)	Goal 4 – Education	\$41 (1%)
Goal 5 – Gender Equality	\$259 (7%)	Goal 5 – Gender Equality	\$259 (7%)
Goal 6 – Clean Water	\$110(3%)	Goal 6 – Clean Water	\$110(3%)
Goal 7 – Sustainable Energy	\$184 (5%)	Goal 7 – Sustainable Energy	\$184 (5%)
Goal 8 – Decent Work & Growth	\$304 (8%)	Goal 8 – Decent Work & Growth	\$304 (8%)
Goal 9 – Infrastructure	\$281 (7%)	Goal 9 – Infrastructure	\$281 (7%)
Goal 10 – Reducing Inequalities	\$130 (3%)	Goal 10 – Reducing Inequalities	\$130 (3%)
Goal 11 – Cities	\$539 (14%)	Goal 11 – Cities	\$539 (14%)
Goal 12 – Consumption	\$62 (2%)	Goal 12 – Consumption	\$62 (2%)
Goal 13 – Climate	\$757 (19%)	Goal 13 – Climate	\$757 (20%)
Goal 14 – Oceans	\$27 (1%)	Goal 14 – Oceans	\$27 (1%)
Goal 15 – Ecosystems	\$137 (3%)	Goal 15 – Ecosystems	\$137 (4%)
Goal 16 – Justice & Peace	\$77 (2%)	Goal 16 – Justice & Peace	\$77 (2%)
Goal 17 – Implementing Goals	\$60 (7%)		
Total SDG Allocated	\$3,934	Total SDG Allocated	\$3,874

4.2 Allocations to SDGs Relevant to Agenda 2030 Principle of Leaving no one Behind (LNOB), Gross Disbursements 2021

Millions of 2021 US\$ (Share of LNOB Goals)

LNOB SDGs	
Goal 1 – End Poverty	\$553 (33%)
Goal 2 – Ending Hunger	\$17 (1%)
Goal 3 – Good Health	\$393 (24%)
Goal 4 – Education	\$41 (2%)
Goal 5 – Gender Equality	\$259 (16%)
Goal 6 – Clean Water	\$110 (7%)
Goal 8 – Decent Work & Growth*	\$90 (5%)
Goal 10 – Reducing Inequalities	\$130 (8%)
Goal 16 – Justice & Peace	\$77 (5%)
LNOB Goals Total	\$1,671
Total SDGs Allocated	\$3,934
LNOB Goals Share of Total	42%

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

4.3 TOSSD Additionality for Key Goals, Gross Disbursements, 2021

Millions of 2021 US\$ (Share of Goal Total)

SDG	Unique to TOSSD (Share of Goal)
Goal 17 – Implementing Goals	\$10 (17%)
Goal 8 – Decent Work and Growth	\$50 (16%)
Goal 14 – Oceans	\$3 (10%)
Goal 9 – Infrastructure	\$22 (8%)
Goal 4 – Education	\$3 (6%)
Share of Total Unique to TOSSD (\$196)	45%

Annex A:
TOSSD Recipient Countries, by 2021 Gross Disbursements Received

Disbursements Newly Reported to TOSSD are those not included in the DAC CRS.

Share of Gross Disbursement Received

Yellow highlight, Detailed Case Studies of Data in Part Two

Thousands of 2021 US \$, Gross Disbursements Received

Recipient Country	2021 Total TOSSD	New to TOSSD	New Share
India	\$ 15,647,377.24	\$ 249,732.66	2%
Egypt	\$ 12,912,541.38	\$ 228,294.89	2%
Syrian Arab Republic	\$ 9,959,238.80	\$ 976,776.34	10%
Bangladesh	\$ 9,623,076.92	\$ 798,871.93	8%
Brazil	\$ 9,183,031.73	\$ 216,531.58	2%
Colombia	\$ 7,551,315.04	\$ 472,142.65	6%
China (People's Republic of)	\$ 7,403,823.54	\$ 82,417.72	1%
Türkiye	\$ 6,518,369.74	\$ 582,253.47	9%
Indonesia	\$ 6,509,857.68	\$ 243,141.75	4%
Pakistan	\$ 6,498,680.66	\$ 485,052.20	7%
Philippines	\$ 6,333,715.67	\$ 106,610.29	2%
Sudan	\$ 5,185,806.90	\$ 1,016,473.83	20%
Mexico	\$ 5,021,314.78	\$ 137,850.41	3%
Ethiopia	\$ 4,894,421.93	\$ 1,279,256.84	26%
Jordan	\$ 4,685,562.64	\$ 641,052.75	14%
Nigeria	\$ 4,623,855.23	\$ 781,002.58	17%
Ukraine	\$ 4,599,550.64	\$ 254,224.56	6%
Peru	\$ 4,418,874.34	\$ 105,931.20	2%
Yemen	\$ 4,371,346.73	\$ 2,578,227.21	59%
Afghanistan	\$ 4,343,003.41	\$ 1,084,925.21	25%
Kenya	\$ 4,305,822.23	\$ 379,046.38	9%
Democratic Republic of the Congo	\$ 4,038,474.87	\$ 1,005,532.49	25%
Argentina	\$ 3,966,084.74	\$ 299,506.35	8%
Morocco	\$ 3,938,104.98	\$ 96,416.94	2%
Tanzania	\$ 3,768,814.78	\$ 979,423.69	26%
South Africa	\$ 3,653,134.40	\$ 45,859.63	1%
Viet Nam	\$ 3,421,576.77	\$ 306,845.13	9%
Ecuador	\$ 3,026,712.21	\$ 132,690.77	4%
Somalia	\$ 3,005,044.36	\$ 795,120.86	26%
Uganda	\$ 2,945,655.44	\$ 421,475.84	14%
Mozambique	\$ 2,728,488.35	\$ 356,401.47	13%

South Sudan	\$ 2,675,946.83	\$ 1,349,744.97	50%
Iraq	\$ 2,603,234.96	\$ 686,864.30	26%
Georgia	\$ 2,596,986.43	\$ 57,615.34	2%
Côte d'Ivoire	\$ 2,566,030.53	\$ 300,785.41	12%
Tunisia	\$ 2,553,628.14	\$ 76,733.68	3%
Uzbekistan	\$ 2,494,273.10	\$ 126,759.60	5%
Thailand	\$ 2,319,547.68	\$ 61,122.40	3%
Chile	\$ 2,291,887.21	\$ 2,290,429.62	100%
Lebanon	\$ 2,287,220.96	\$ 1,230,225.81	54%
West Bank and Gaza Strip	\$ 2,278,416.72	\$ 269,977.38	12%
Senegal	\$ 2,213,978.05	\$ 98,145.26	4%
Sri Lanka	\$ 2,167,820.70	\$ 58,741.52	3%
El Salvador	\$ 2,096,509.56	\$ 468,177.48	22%
Niger	\$ 2,080,757.00	\$ 399,437.93	19%
Burkina Faso	\$ 2,064,689.94	\$ 289,058.73	14%
Mali	\$ 2,039,224.62	\$ 559,220.24	27%
Costa Rica	\$ 1,992,798.66	\$ 65,727.89	3%
Serbia	\$ 1,950,170.96	\$ 66,609.96	3%
Cameroon	\$ 1,948,067.88	\$ 227,891.59	12%
Nepal	\$ 1,872,547.93	\$ 109,252.48	6%
Myanmar	\$ 1,663,414.16	\$ 212,574.13	13%
Cambodia	\$ 1,660,465.83	\$ 111,370.72	7%
Ghana	\$ 1,623,306.75	\$ 66,194.53	4%
Panama	\$ 1,602,873.17	\$ 101,889.68	6%
Papua New Guinea	\$ 1,549,392.94	\$ 124,430.45	8%
Kazakhstan	\$ 1,514,127.95	\$ 32,711.70	2%
Rwanda	\$ 1,468,268.80	\$ 112,354.03	8%
Paraguay	\$ 1,332,819.44	\$ 96,224.41	7%
Malawi	\$ 1,331,509.51	\$ 195,819.24	15%
Bolivia	\$ 1,316,435.18	\$ 46,351.07	4%
Nicaragua	\$ 1,295,337.56	\$ 270,551.08	21%
Zambia	\$ 1,274,326.21	\$ 119,376.32	9%
Madagascar	\$ 1,213,286.75	\$ 176,111.06	15%
Bosnia and Herzegovina	\$ 1,204,443.05	\$ 110,278.79	9%
Zimbabwe	\$ 1,197,795.41	\$ 537,936.03	45%
Honduras	\$ 1,128,972.13	\$ 149,839.15	13%
Angola	\$ 1,118,787.59	\$ 64,838.00	6%
Central African Republic	\$ 1,098,649.32	\$ 594,266.19	54%
Haiti	\$ 1,054,606.13	\$ 152,623.68	14%

Albania	\$ 1,026,546.38	\$ 47,180.59	5%
Benin	\$ 1,012,795.32	\$ 50,031.70	5%
Liberia	\$ 942,476.63	\$ 238,115.10	25%
Chad	\$ 929,348.77	\$ 319,520.00	34%
Dominican Republic	\$ 907,429.65	\$ 234,893.60	26%
Guatemala	\$ 906,885.13	\$ 158,828.63	18%
Moldova	\$ 872,628.71	\$ 34,128.76	4%
Azerbaijan	\$ 808,905.88	\$ 24,199.42	3%
Sierra Leone	\$ 792,733.57	\$ 91,383.66	12%
Tajikistan	\$ 773,556.20	\$ 67,785.31	9%
Fiji	\$ 772,545.12	\$ 102,748.81	13%
Guinea	\$ 756,721.30	\$ 76,194.20	10%
Mongolia	\$ 743,284.13	\$ 66,068.18	9%
Uruguay	\$ 713,718.07	\$ 712,692.62	100%
Mauritania	\$ 703,772.49	\$ 157,384.95	22%
Lao People's Democratic Republic	\$ 700,522.48	\$ 88,147.04	13%
Armenia	\$ 658,367.07	\$ 56,610.39	9%
Kyrgyzstan	\$ 651,623.10	\$ 48,587.65	7%
Burundi	\$ 644,568.09	\$ 130,219.28	20%
North Macedonia	\$ 630,658.50	\$ 21,878.45	3%
Kosovo	\$ 617,578.05	\$ 95,379.35	15%
Iran	\$ 497,995.69	\$ 124,629.99	25%
Jamaica	\$ 463,826.06	\$ 23,195.14	5%
Botswana	\$ 450,897.18	\$ 10,298.52	2%
Maldives	\$ 444,815.51	\$ 16,471.38	4%
Belarus	\$ 432,882.41	\$ 24,636.30	6%
Mauritius	\$ 432,407.08	\$ 10,957.30	3%
Libya	\$ 431,400.81	\$ 160,742.18	37%
Namibia	\$ 415,249.47	\$ 17,973.63	4%
Togo	\$ 401,880.37	\$ 22,393.60	6%
Venezuela	\$ 390,198.18	\$ 127,698.77	33%
Djibouti	\$ 368,299.90	\$ 47,500.38	13%
Gambia	\$ 338,842.25	\$ 41,329.16	12%
Montenegro	\$ 319,387.68	\$ 14,493.56	5%
Congo	\$ 319,118.62	\$ 62,464.06	20%
Algeria	\$ 296,250.45	\$ 58,922.41	20%
Timor-Leste	\$ 288,217.53	\$ 63,038.41	22%
Comoros	\$ 257,227.33	\$ 19,741.92	8%

Cabo Verde	\$ 255,541.43	\$ 17,699.65	7%
Solomon Islands	\$ 253,512.86	\$ 11,922.54	5%
Malaysia	\$ 250,426.19	\$ 42,626.98	17%
Eswatini	\$ 229,317.09	\$ 17,908.01	8%
Lesotho	\$ 228,891.77	\$ 35,516.60	16%
Turkmenistan	\$ 216,979.83	\$ 21,143.45	10%
Guinea-Bissau	\$ 215,617.11	\$ 54,644.54	25%
Gabon	\$ 208,311.31	\$ 11,399.32	5%
Dominica	\$ 194,299.15	\$ 53,711.28	28%
Guyana	\$ 190,645.35	\$ 18,622.41	10%
Cuba	\$ 174,727.55	\$ 42,010.58	24%
Marshall Islands	\$ 172,641.61	\$ 488.45	0%
Vanuatu	\$ 168,849.77	\$ 7,174.82	4%
Bhutan	\$ 167,399.14	\$ 18,023.27	11%
Belize	\$ 147,573.61	\$ 22,746.58	15%
Micronesia	\$ 134,133.74	\$ 762.94	1%
Saint Vincent	\$ 129,126.21	\$ 3,453.07	3%
Tonga	\$ 118,190.71	\$ 3,479.94	3%
Wallis and Futuna	\$ 110,766.50	\$ 3,714.86	3%
Saint Lucia	\$ 106,657.47	\$ 3,140.97	3%
Samoa	\$ 103,075.48	\$ 12,932.77	13%
Sao Tome and Principe	\$ 86,920.04	\$ 11,832.37	14%
Grenada	\$ 84,380.26	\$ 5,797.37	7%
Suriname	\$ 75,998.78	\$ 5,494.47	7%
Kiribati	\$ 61,656.84	\$ 2,083.39	3%
Palau	\$ 58,728.06	\$ 513.38	1%
Antigua and Barbuda	\$ 57,088.20	\$ 14,645.06	26%
Eritrea	\$ 54,779.01	\$ 16,810.68	31%
Saint Helena	\$ 53,954.65		0%
Cook Islands	\$ 41,001.31	\$ 40,992.41	100%
Montserrat	\$ 39,782.41	\$ 1.10	0%
Tuvalu	\$ 35,299.94	\$ 462.26	1%
Equatorial Guinea	\$ 34,391.74	\$ 16,510.82	48%
Nauru	\$ 29,437.13	\$ 2,243.23	8%
Niue	\$ 27,580.49	\$ 376.80	1%
Seychelles	\$ 27,532.34	\$ 27,482.64	100%
States Ex-Yugoslavia	\$ 21,619.14	\$ 2,343.93	11%
Tokelau	\$ 15,257.86	\$ 210.86	1%