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— REALIZZA IL CAMBIAMENTO —

# **Analyzing European Union Institutions' Flows for Total Official Support for Sustainable Development (TOSSD)**

Allocations, additionality,  
and relevance to developing  
country partners



## Acknowledgements

This report has been commissioned by ActionAid International Italia ONLUS, with the support of Oxfam International. The author is very grateful for this opportunity to explore in more depth TOSSD data for 2019 relating to the European Union. The EU is a key stakeholder in the development of TOSSD as Co-Chair of the International TOSSD Task Force and in the promotion of this metric as an essential metric in the implementation of Agenda 2030. It is our collective hope that this paper's detailed examination of the scope of what has been reported by the EU Institutions identifies trends and issues arising from the first reporting round for TOSSD, which can be addressed going forward.

The paper builds upon an earlier Discussion Paper prepared by AidWatch Canada with the support and collaboration of Oxfam International and ActionAid. Total Official Support for Sustainable Development (TOSSD): Game Changer or mirage? (March 2021) sheds light on how TOSSD might work in practice, its ambitions and shortcomings and the range of political perspectives on this new metric. This EU research was also facilitated by a global analysis by AidWatch Canada of TOSSD 2019 data, Total Official Support for Sustainable Development: An overview of the 2019 data (June 2021). See footnote number 4.

The author is very grateful for the leadership and support by Luca De Fraia, Deputy Secretary General, ActionAid Italy, in his focus on mobilizing CSO perspectives on the development of TOSSD and its political implications for development cooperation. I have worked closely with Luca as an official CSO observer for the International TOSSD Taskforce along with Jennifer del Rosario-Malonzo of IBON International. Both Luca and Marc Cohen, of Oxfam, have contributed substantially to the analysis that informs this paper and earlier papers mentioned above. We have also benefited from important feedback and additional information provided by colleagues from the EC's Directorate-General for International Partnerships (DG INTPA) Laurent Sarazin, Jerome Le Roy, and Senne Vandeveldel, who took the time to review a draft of this paper in detail.

ActionAid has generously supported the work needed to bring together this analysis of EU TOSSD data.

Comments have been invaluable in shaping and improving the report. The author alone is responsible for the content, calculations, errors or omissions. The resulting report does not imply agreement by ActionAid Italy, Oxfam International, or the Board of Directors of AidWatch Canada.

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January 2022

Updated on March 21<sup>st</sup>

## Preface

This report analyzes the first round of Total Official Support for Sustainable Development (TOSSD) data from European Union Institutions. It further amplifies the messages set forth in the comprehensive review of TOSSD published in March 2021, *Total Official Support for Sustainable Development (TOSSD): Game changer or mirage?*<sup>1</sup>.

Both publications have resulted from joint efforts by ActionAid, Oxfam, and AidWatch Canada. We are extremely grateful to have had the benefit of Brian Tomlinson's expertise in these papers. Brian is a passionate expert, whose insights and reflections have inspired many civil society organizations' positions on Official Development Assistance rules and policies.

We would also like to take positive note of the level of transparency in the proceedings of the TOSSD Task Force, which has been open to comments and suggestions since its inception, and has recently seated CSO representatives as observers. Without ready access to the Task Force's deliberations and background documents, we could not have written our reports on TOSSD. In our view, this transparency has put into practical effect the notion that data validation can, to some extent, be entrusted to third parties provided that the relevant information is available to all interested stakeholders on a timely basis.

Both ActionAid and Oxfam have long engaged actively on ODA policies. So it was logical for us to look carefully at the development and implementation of a new metric such as TOSSD, which seeks to become the preeminent statistical measure for capturing all public and publicly leveraged resources in support of the realization of Agenda 2030 in Partner Countries. Good norms, such as good reporting instructions, can help steer the development agenda in the right direction for the benefit of the communities of the Global South. In that spirit, we look forward to next steps in the development of TOSSD.

Luca De Fraia & Marc Cohen

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<sup>1</sup> <https://policy-practice.oxfam.org/resources/total-official-support-for-sustainable-development-tossd-game-changer-or-mirage-621164/>

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# 1 – INTRODUCTION

The European Union (EU) has played a leadership role over the past five years in developing and implementing the TOSSD metric<sup>2</sup>. TOSSD is intended to measure all official supported flows to promote sustainable development in developing countries and support for International Public Goods (IPG) that demonstrate sustainable benefit to TOSSD-eligible countries. In March 2021, the Secretariat for the International TOSSD Task Force published the 2019 TOSSD data, based on a wide survey of providers conducted in 2020<sup>3</sup>. This first TOSSD data survey was based on the *Reporting Instructions* agreed by the Task Force, February 2020 version<sup>4</sup>. This AidWatch Canada analysis of EU TOSSD data examines the detailed activity level data found in the TOSSD data portal (updated dataset, downloaded, June 2021)<sup>5</sup>.

The EU Institutions (European Commission, the European Development Fund and the European Investment Bank) reported a total of \$23.6 billion in this first data survey, or 10% of all total net disbursements reported by all providers (and 29% of all flows reported by multilateral providers). The EU Institutions are the second largest provider after the United States (\$26.3 billion), followed by France (\$19.5 billion), the United Kingdom (\$10.6 billion) and the Asian Development Bank (\$9.1 billion). Given the scale of EU reported data, it can serve as a good case study in assessing quality and trends in this data.

The purpose of this research paper is to present a thorough review of flows reported by EU Institutions in the 2020 survey of 2019 data for TOSSD<sup>6</sup>. It provides an overview of general trends, but also an assessment of:

- » additional flows reported to TOSSD, which are not available in the CRS reporting for Official Development Assistance (ODA);
- » the impact of reporting International Public Goods (IPGs) in TOSSD;
- » sectoral allocations of TOSSD activities; and
- » the breakdown of TOSSD allocations by Sustainable Development Goals (SDGs).

<sup>2</sup> The EU has held the Co-Chair post along with South Africa for the International TOSSD Task Force, which has developed the *Reporting Instructions* for TOSSD, with the support of the OECD DAC Secretariat. For details on the development of this metric see Brian Tomlinson, *TOSSD: Game Changer or Mirage?*, footnote 4 below.

<sup>3</sup> The data is accessible at <https://tossd.online/>.

<sup>4</sup> TOSSD International Task Force, *TOSSD Reporting Instructions*, May 2021, accessible at <https://tossd.org/docs/reporting-instructions.pdf>.

<sup>5</sup> The author has produced several overarching analysis of TOSSD: Brian Tomlinson, March 2021, *Total Official Support for Sustainable Development (TOSSD): Game changer or mirage?*, Oxfam, ActionAid, AidWatch Canada, March 2021, which is a detailed analyses of issues in TOSSD from a CSO perspective, accessible at <http://aidwatchcanada.ca/wp-content/uploads/2021/03/Final-TOSSD-Paper.pdf>; and Brian Tomlinson, June 2021, *Total Official Support for Sustainable Development: An overview of 2019 data*, June 2021, accessible at <http://aidwatchcanada.ca/wp-content/uploads/2021/06/An-Overview-of-2019-TOSSD-Data.pdf>. This is a more detailed assessment of the EU's TOSSD disbursements builds upon these earlier papers.

<sup>6</sup> It is important to note that this paper examines the TOSSD reporting by EU Institutions only, not the member states of the European Union. References to the EU in the context of this paper, unless otherwise specified, is to EU Institutions. All dollar amounts are US dollars.

## 2 – AN OVERVIEW OF EU INSTITUTIONS' TOSSD ALLOCATIONS

### 2.1 — Total TOSSD Disbursements and Commitments by EU Institutions

#### KEY TRENDS

- » Total EU Institutions TOSSD disbursements in 2019 were \$23.6 billion and total commitments were \$53.1 billion. The EU reported no reflows to TOSSD on prior loans.
- » The European Commission is responsible for 80% of these disbursements.
- » The European Investment Bank is responsible for almost half (48%) of the reported commitments, but only 3% of disbursements. 93% of reported commitments by the EIB had no disbursement data.

Providers reported gross disbursements, net disbursements (based on reported “reflows to the provider”), and multi-year commitments to TOSSD.

**Disbursements:** The European Union reported a total of \$23.6 billion in gross disbursements for eligible TOSSD activities and \$53.1 billion in multi-year commitments made in 2019. (**Table 1**). Unlike other providers, no reflows on previous loans or investments were reported by the EU to TOSSD.<sup>7</sup> More than 80% of disbursements were recorded by the European Commission, while 16% were activities directed by the European Development Fund (EDF). Less than 3% of disbursements were made by the European Investment Bank (EIB). These flows made up 10% of all net disbursements reported to TOSSD for 2019.

While the EU reported no off-setting “reflows to the provider” in its TOSSD data, for ODA, the EU reported to the Creditor Reporting System (CRS) \$2.3 billion in loan repayments and \$600 million in interest received from loans (DAC2a)<sup>8</sup> for 2019. It is not known whether any of these reflows for ODA were for TOSSD eligible activities that were also reported to TOSSD.

**Commitments:** Total commitments amounted to \$53.1 billion, almost double disbursements. For these multi-year commitments, the EIB is responsible for 48% of the \$53.1 billion, and the Commission, for 44%. More than 96% of reported project commitments in 2019 (\$21.8 billion out of \$22.7 billion) by the EIB had no disbursements recorded in TOSSD. These EIB activities that are reported only as commitments represent more than 70% of the difference between total EU disbursements (\$23.6 billion) and commitments (\$53.1 billion).

<sup>7</sup> All other providers reported a total of \$65.2 billion in reflows. For the purposes of this analysis EU gross disbursements are therefore considered to be net disbursement.

<sup>8</sup> <https://stats.oecd.org/Index.aspx?ThemeTreeId=3>

TABLE 1. **Overview of EU Institutions' TOSSD Disbursements and Commitments, 2019** (Billions of Current US Dollars)

	Disbursements	Commitments
<b>PILLAR ONE</b>		
European Commission	6.7	8.9
European Development Fund	2.3	2.1
European Investment Bank	0.7	8.3
<b>Total Pillar One</b>	<b>9.7</b>	<b>19.3</b>
<b>PILLAR TWO</b>		
European Commission	12.5	14.7
European Development Fund	1.4	1.7
European Investment Bank	-	17.4
<b>Total Pillar Two</b>	<b>13.9</b>	<b>33.8</b>
<b>EUROPEAN INSTITUTIONS</b>		
European Commission	19.2	23.6
European Development Fund	3.7	3.8
European Investment Bank	0.7	25.7
<b>Total European Institutions</b>	<b>23.6</b>	<b>53.1</b>

Source: TOSSD Data Dashboard, accessed June 2021

While this analysis will separately assess commitments not reported as disbursements by the EIB, the focus will be on a detailed analysis of disbursements, particularly those that have not been reported to the DAC CRS, most of which are ODA.

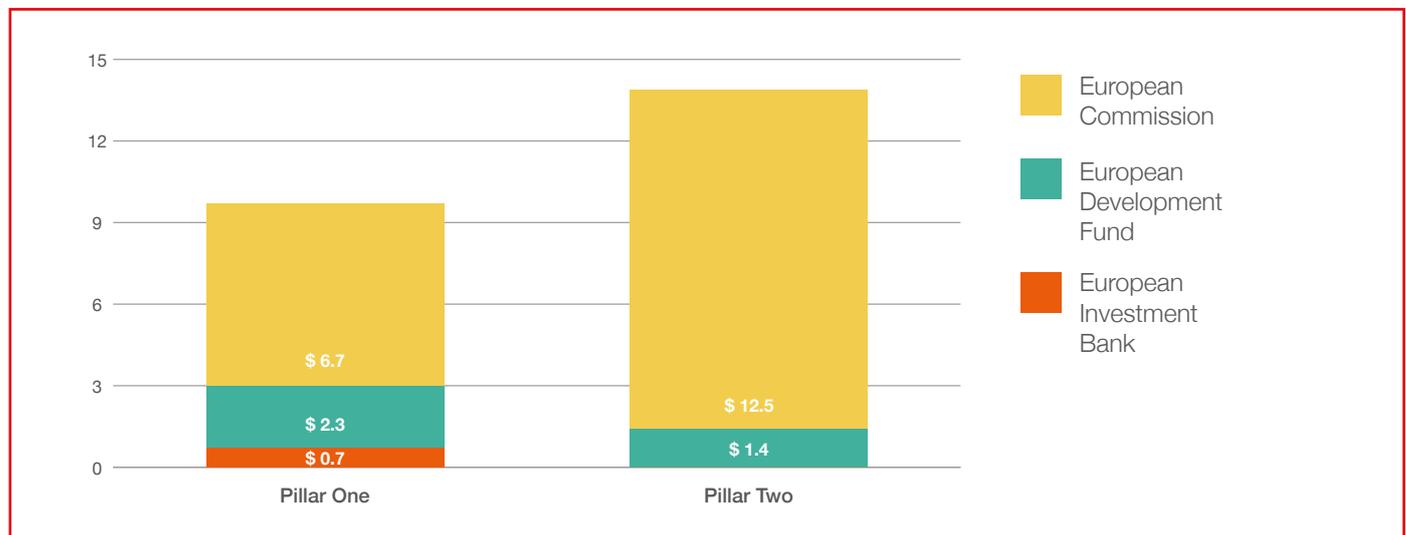
## 2.2 — Allocations to Pillars

### KEY TRENDS

- » The majority of EU Institutions' TOSSD disbursements (59%) were reported under Pillar Two (International Public Goods).
- » EU Institutions have reported much higher levels of disbursements for Pillar Two relative to other providers reporting to the TOSSD metric and to the 24 DAC providers that reported to TOSSD.

For EU TOSSD disbursements, \$9.7 billion (41%) were recorded under Pillar One (cross border flows) and \$13.9 billion (59%) for Pillar Two (International Public Goods). The Commission made up 69% of disbursements under Pillar One and 81% of disbursements under Pillar Two. (**Chart 1**).

CHART 1. **Allocation of EU Institutions' TOSSD by Pillar and Institution, 2019** (Billions of Current US Dollars)



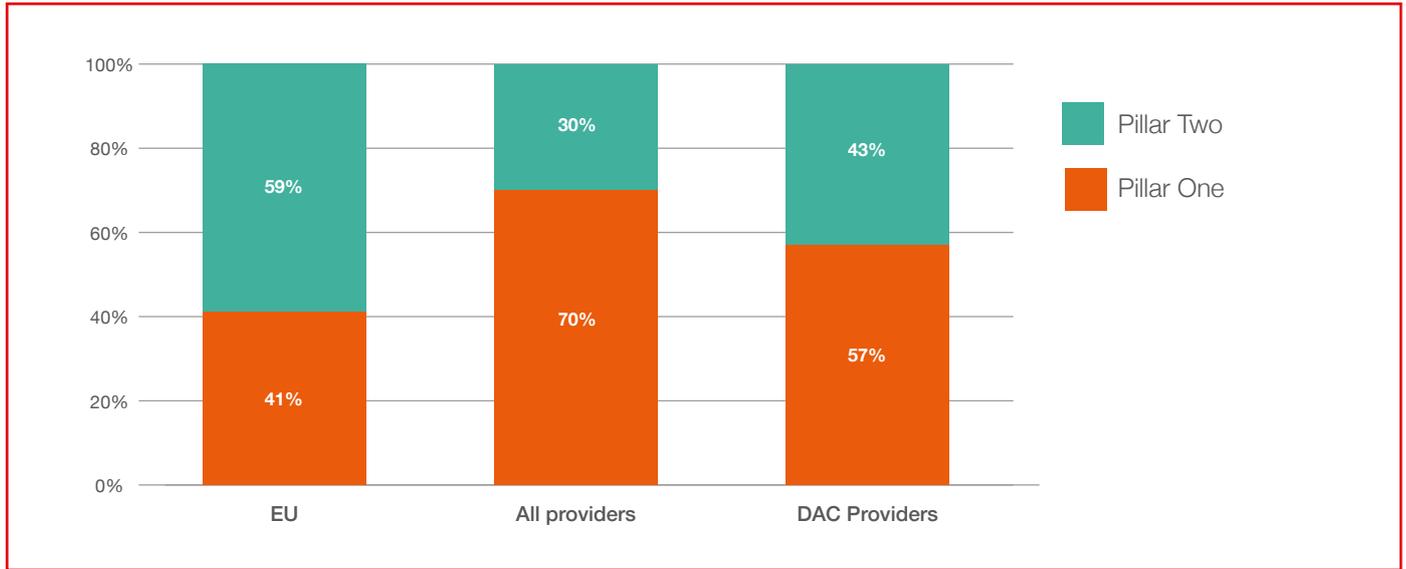
Source: TOSSD Data Dashboard, accessed June 2021

Within the Commission there is no breakdown available for implementing Directorates and Departments. **Annex Two** provides a table based on project number prefixes, but these are only broadly indicative of different Directorates and Departments and no conclusions can be drawn. In subsequent reporting such a breakdown would improve transparency in relation to these Commission flows.

For commitments, Pillar One is 36% of total commitments and Pillar Two is 64%. Much of the difference with disbursements is the commitments by the European Investment Bank. The latter made up 43% of Pillar One commitments and 51% of Pillar Two commitments. As pointed out above, for the most part these commitments by the EIB are not represented in the disbursement data.

The EU has reported much higher levels of disbursements for Pillar Two relative to other providers reporting to the TOSSD metric and to the 24 DAC providers that reported to TOSSD. (See **Chart 2**).

CHART 2. Allocations to Pillars: Comparing the EU with other providers, 2019



Source: TOSSD Data Dashboard, accessed June 2021

## 3 – ADDITIONALITY IN EU INSTITUTIONS' TOSSD REPORTED ACTIVITIES

### 3.1 — Sources of Data for EU Institutions' TOSSD Flows: Activities reported uniquely to TOSSD

#### KEY TRENDS

- » For disbursements, about half of activities (53%) were reported to both the DAC CRS and to TOSSD and 47% of disbursements were activities reported uniquely to TOSSD.
- » At \$11 billion in disbursements, activities reported exclusively to TOSSD represent significant additionality in EU Institutions' TOSSD flows for sustainable development over activities reported through the DAC CRS for ODA.
- » All but a small amount (\$400 million) of TOSSD-exclusive activities were under Pillar Two.
- » The European Commission managed all the unique activities reported to TOSSD. 57% of all disbursements reported by the EC were uniquely reported to TOSSD.
- » Annex One summarizes the key characteristics of these flows reported uniquely to TOSSD by the EU.

In the 2020 data survey for TOSSD, providers and the Task Force Secretariat used several sources to draw in data for eligible activities.<sup>9</sup>

The EU has identified TOSSD data sourced as “CRS-TOSSD” (activities reported to both the DAC CRS and TOSSD) and “TOSSD” (activities reported only to TOSSD). (See **Table 2**). A very small amount (less than \$100 million) was reported as ‘TOSSD Estimate’. TOSSD only data is particularly important as it highlights the additionality of TOSSD relative to ODA and other flows that are already available in OECD statistics.

For disbursements, about half of activities (53%) were reported to both the DAC CRS and to TOSSD and 47% of disbursements were activities reported uniquely to TOSSD. There was a total of \$11 billion in disbursements that were reported uniquely to TOSSD, additional to the \$12.6 billion that is available through the CRS. All but \$400 million of these additional reported activities were under Pillar Two.

Within Pillar Two, all unique TOSSD activities were managed by the European Commission. For the Commission, 57% of activities reported to TOSSD were unique to TOSSD (\$10.8 billion) and not available through the CRS. (See **Table 2** and **Chart 3**).

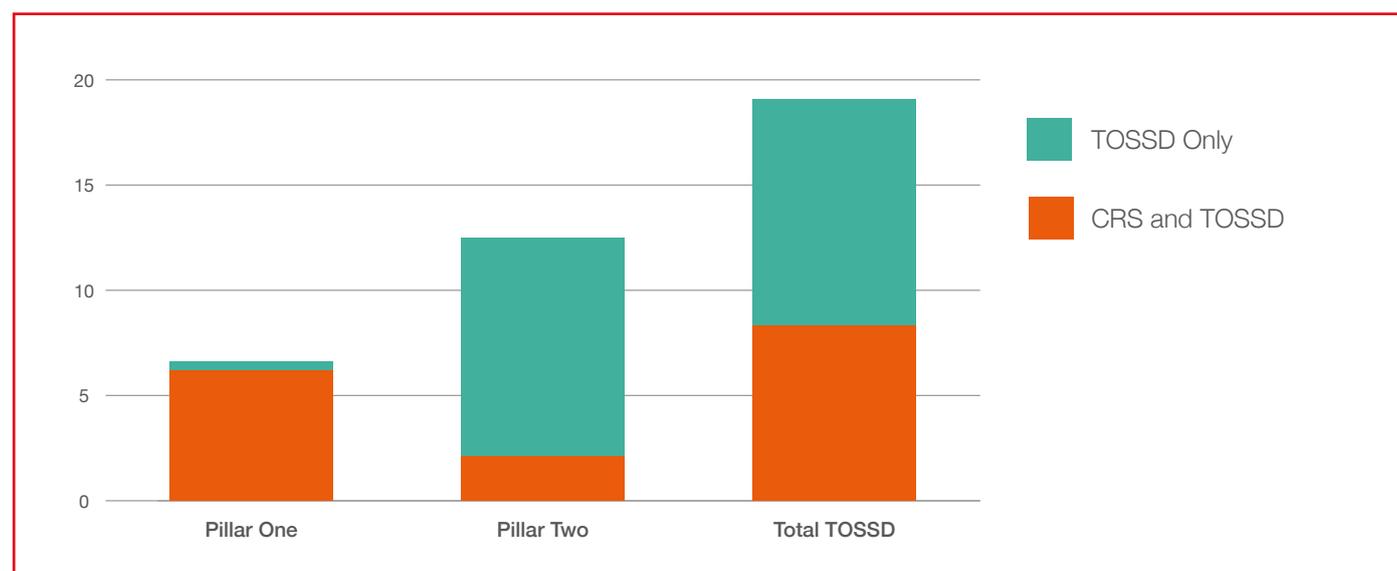
<sup>9</sup> TOSSD activities were drawn from the following sources:

- **RS-TOSSD** – Activities reported to both the CRS (as ODA or OOFs) and TOSSD
- **TOSSD** – Activities reported only to TOSSD
- **TOSSD Estimate** – Non-ODA share of contributions to multilateral organizations in support of SDGs (Pillar Two)
- **CRS Data Used as a Proxy** – Reporters not able to complete the survey, but requested that relevant CRS 2019 data be used as a proxy
- **Estimated Data Gaps** – Gaps linked to providers who did not report, but do report to the DAC CRS, estimated to make TOSSD data more complete

TABLE 2. **Overview of Sources for EU Institutions' TOSSD Disbursements and Commitments, 2019** (Billions of Current US Dollars)

	Disbursements		Commitments	
	CRS-TOSSD	TOSSD only	CRS-TOSSD	TOSSD only
<b>PILLAR ONE</b>				
European Commission	6.2	0.4	8.4	0.5
European Development Fund	2.3	—	2.1	—
European Investment Bank	0.7	—	8.3	—
<b>Total Pillar One</b>	<b>9.2</b>	<b>0.4</b>	<b>18.8</b>	<b>0.5</b>
<b>PILLAR TWO</b>				
European Commission	2.1	10.4	3.5	11.2
European Development Fund	1.3	0.2	1.6	0.2
European Investment Bank	—	—	—	17.4
<b>Total Pillar Two</b>	<b>3.4</b>	<b>10.6</b>	<b>5.1</b>	<b>28.8</b>
<b>EUROPEAN INSTITUTIONS</b>				
European Commission	8.3	10.8	11.9	11.7
European Development Fund	3.6	0.2	3.7	0.2
European Investment Bank	0.7	—	8.3	17.4
<b>Total European Institutions</b>	<b>12.6</b>	<b>11.0</b>	<b>23.9</b>	<b>29.3</b>

Source: TOSSD Data Dashboard, accessed June 2021

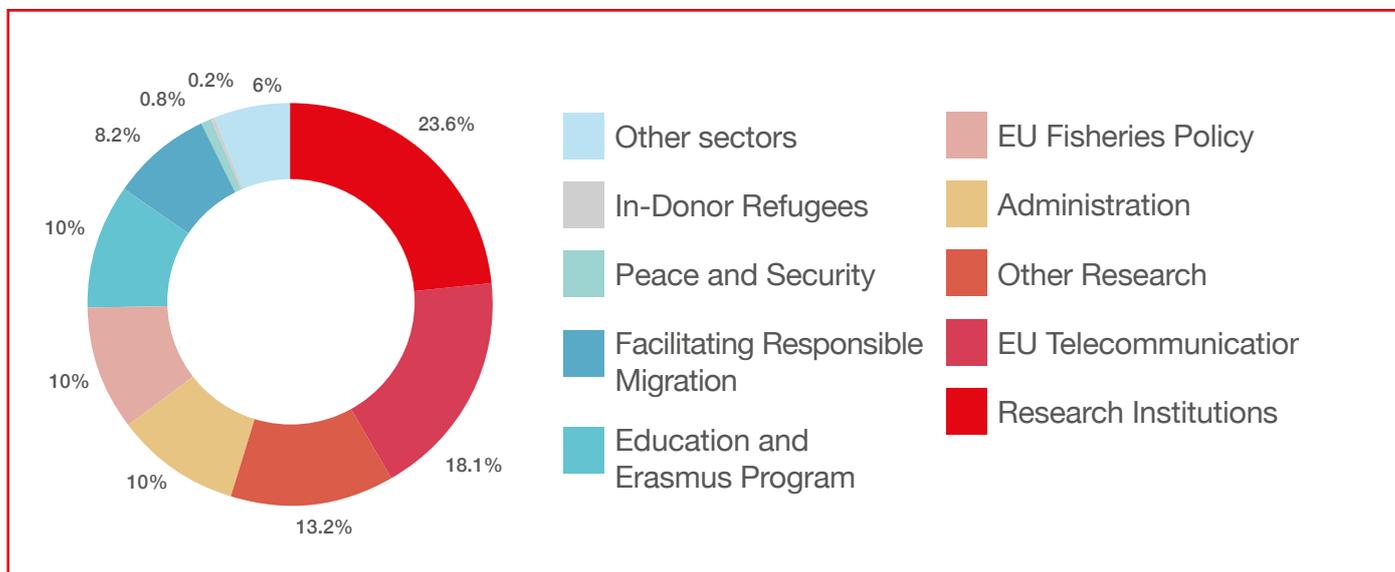
CHART 3. **European Commission: Allocation of TOSSD disbursements by source of data, 2019** (Billions of Current US Dollars)

Source: TOSSD Data Dashboard, accessed June 2021

For EU Institutions' TOSSD commitments, uniquely reported TOSSD activities were similarly concentrated in Pillar Two. About 45% of commitments were derived from EU aid activities reported to the DAC CRS and 55% reported uniquely to TOSSD. However, of the \$29.3 billion in commitments reported uniquely to TOSSD, the European Commission was responsible for 44% of these activities (\$11.7 billion) and the European Investment Bank for 59%. Almost all commitments for the European Development Fund were reported to both the DAC CRS and to TOSSD.

**Annex One** summarizes the main characteristics of EU Institutions' TOSSD disbursements reported uniquely to TOSSD. These conclusions, as well as others in the sections below, draw out some implications of the content of these projects for the comparative advantages of TOSSD and for its credibility, measuring all flows in support of sustainable development in which developing countries are the main beneficiaries. **Chart 4**, for example, sets out the sector distribution for EU Institutions' projects reported only to TOSSD, highlighting the importance of research and telecommunications, which make up more than 50% of these disbursements.

CHART 4. Sector Distribution of EU Institutions Projects, TOSSD-only, 2019



Source: TOSSD Data Dashboard, accessed June 2021

## 3.2 — Comparing EU Institutions' TOSSD Pillar One and EU Institutions' ODA for Country Programmable Aid / Humanitarian Assistance

### KEY TRENDS

- » EU Institutions' TOSSD disbursements reported to both the CRS and TOSSD are roughly equivalent to the DAC calculation of Country Programmable Aid (CPA) and humanitarian assistance.
- » A difference of \$1 billion for humanitarian aid is accounted for by the channeling of this amount through UN agencies, which report these resources using the recipient perspective in TOSSD.

As noted in **Table 2**, \$9.2 billion in disbursements for Pillar One were also reported to the DAC Creditor Reporting System. Pillar One includes only activities where disbursements are cross-border flows that are received by a partner country (but can be concessional and non-concessional). Pillar One TOSSD flows should be roughly equal to, or more than, the DAC's measure of Country Programmable Aid (CPA) and humanitarian assistance not included under CPA. CPA is a calculation of development aid flows available to developing countries (excluding in-donor expenditures).

TABLE 3. **Comparing EU Institutions' TOSSD Reported to "CRS and TOSSD" and DAC EU Institutions' Country Programmable Aid plus DAC EU Humanitarian Assistance, 2019** (Millions of Current US Dollars)

	Country Allocated	Regional	Country Unspecified	Total
<b>CRS &amp; DAC HUMANITARIAN</b>				
CRS	7,662	2,664	—	10,326
DAC Humanitarian	2,008	42	82	2,132
<b>Total CRS &amp; DAC Humanitarian</b>	<b>9,670</b>	<b>2,706</b>	<b>82</b>	<b>12,459</b>
<b>REPORTED TO CRS AND TOSSD (CONCESSIONAL)</b>				
<b>Pillar one</b>				
Pillar One Humanitarian	1,058	6	12	1,076
Pillar One Development	7,058	281	124	7,463
<b>Pillar One Subtotal</b>	<b>8,116</b>	<b>287</b>	<b>136</b>	<b>8,539</b>
<b>Pillar two</b>	—	2,571	—	2,571
<b>Total Reported to CRS &amp; TOSSD</b>	<b>8,116</b>	<b>2,858</b>	<b>136</b>	<b>11,110</b>

Source: TOSSD Data Dashboard, accessed June 2021

For 2019, the EU Institutions reported \$12.5 billion in humanitarian and country programmable aid in the DAC Creditor Reporting System (CRS). (**Table 3**). For TOSSD, \$11.1 billion was reported as concessional flows to Pillar One (and to Pillar Two with a regional target identified) as activities that were also reported to the CRS as ODA. The main difference (\$1.5 billion) lies in the reporting of humanitarian assistance to the DAC (\$2.1 billion) and to TOSSD (\$1.2 billion). The difference is related to the implementation of the recipient perspective whereby about \$1 billion in EU Institutions' humanitarian aid is delivered through UN agencies and therefore reported by these agencies (see section 6.2 below).

## 4 – TERMS AND CONDITIONS FOR EU INSTITUTIONS' TOSSD DISBURSEMENTS

### KEY TRENDS

- » All disbursements by the EC and EDF were provided as grants.
- » Loans were the primary modality by the European Investment Bank. A total of \$692 million in loan disbursements and \$8.3 billion in loan commitments were recorded for the EIB under Pillar One and \$17.4 billion in loan commitments under Pillar Two.
- » Of the loans reported as disbursements to TOSSD by the EIB, 97% were non concessional. Of the EIB loans as commitments, 32% were non-concessional.
- » EIB project commitments reported to TOSSD are directed to the transportation and storage sector (40%), mainly rail transport, and to the renewable energy sector (33%), with major projects being carried out in EU countries.

### 4.1 — Allocation by Funding Instruments (Grants and Loans)

The EU Institutions reported that TOSSD disbursements for the European Commission and the European Development Fund were all concessional grants. However, loans and other related financial instruments were the only modality for TOSSD commitments made by the European Investment Bank. A total of \$692 million in loan disbursements and \$8.3 billion in loan commitments were recorded for the EIB under Pillar One. In addition, the EIB reported \$17.4 billion in loan commitments under Pillar Two (but no loan disbursements under this Pillar). (**Table 4**).

Loans made up less than 3% of EU Institutions' TOSSD disbursements, but 48% of TOSSD commitments. As noted in Section 1.1, 96% of commitments reported for the EIB had no disbursements recorded. If the EIB TOSSD data for 2019 is missing 2019 disbursement for some of these loan commitments, the share of loans in TOSSD disbursements for 2019 could be substantially higher.

The EU Institutions reported to the DAC CRS, \$3.4 billion in concessional loans as gross ODA disbursements (\$3.6 as commitments). (Source DAC2a and CRS). Similar to TOSSD, all of these loans were reported only by the EIB. The Commission and the EDF reported only grants as ODA in the CRS. Concessional loans from the EIB made up only 2.2% of EU Institutions' gross disbursements for ODA in 2019.

TABLE 4. **Grants and Loans in EU Institutions' TOSSD Disbursements and Commitments, 2019**  
(Billions of Current US Dollars)

	Disbursements		Commitments	
	Grants	Loans & Other Instruments	Grants	Loans & Other Instrument
<b>PILLAR ONE</b>				
European Commission	6.7	—	8.9	—
European Development Fund	2.3	—	2.1	—
European Investment Bank	—	0.7	—	8.3
<b>Total Pillar One</b>	<b>9.0</b>	<b>0.7</b>	<b>11.0</b>	<b>8.3</b>
<b>PILLAR TWO</b>				
European Commission	12.5	—	14.7	—
European Development Fund	1.4	—	1.8	—
European Investment Bank	—	—	—	17.4
<b>Total Pillar Two</b>	<b>13.9</b>	<b>—</b>	<b>16.5</b>	<b>17.4</b>
<b>EUROPEAN INSTITUTIONS</b>				
European Commission	19.2	—	23.6	—
European Development Fund	3.7	—	3.9	—
European Investment Bank	—	0.7	—	25.7
<b>Total European Institutions</b>	<b>22.9</b>	<b>0.7</b>	<b>27.5</b>	<b>25.7</b>

Source: TOSSD Data Dashboard, accessed June 2021

## 4.2 — Disbursements and Commitments by the European Investment Bank

The European Investment Bank reported a total of \$693 million in disbursements and \$25.7 billion in commitments to TOSSD in 2019.

Of the financial instruments (mainly loans) reported by the EIB to TOSSD, \$670 million out of \$693 million (97%) in disbursements were non-concessional instruments (including shares in collective investment vehicles). Of the \$25.7 billion in loans and similar instruments reported as commitments by the EIB, \$8.3 billion (32%) were non-concessional.

Of the \$25.7 billion in commitments, the EIB reported \$17.4 billion uniquely to TOSSD (68%). Analyzing this \$17.5 billion further:

### **Projects** (See **Annex Three**):

- » 50 projects with over \$100 million in commitments represent 68% of all project commitments;
- » Many projects have investment focus in EU countries (e.g. \$896 million for suburban transport in Madrid; \$496 million for Czech railway rehabilitation; and \$400 million for Stockholm metro extension, etc.)

### **Channels for delivery:**

- » 57% were allocated to public sector institutions in provider or recipient countries;
- » 34% were allocated to the private sector in recipient countries; and
- » 9% were allocated to the private sector in a third country.

### **Main Sectors:**

- » 40% to transportation and storage (82% of this to rail transport);
- » 33% to the energy sector (energy conservation and renewable energy);
- » 7% to industry, mining, and construction;
- » 7% to other multisector; and
- » 5% to banking and financial services.

### **Sustainable Development Goals:**

- » Almost all commitments are directed to SDG 9 (Resilient Infrastructure).

## 5 – GEOGRAPHIC, INCOME AND COUNTRY FOCUS FOR EU INSTITUTIONS' TOSSD ALLOCATIONS

### KEY TRENDS

- » More than half (52%) of regionally allocated EU Institutions' TOSSD disbursements were directed to Africa (27% when including regionally unallocated disbursements). The latter make up 49% of total disbursements, mainly for Pillar Two.
- » The top 20 recipient countries account for 41% of EU Institutions' TOSSD country/regionally allocated disbursements. Regional disbursements make up 24% of these disbursements.
- » There are only 8 Least Developed Countries (LCDs), all of which are African, among the top 20 recipients of EU TOSSD disbursements.
- » Almost two thirds (64%) of EU Institutions' TOSSD disbursements are allocated to Middle-Income Countries, with 27% to Upper Middle-Income Countries. Only 35% are directed to Least Developed and Low-Income Countries.
- » Among close to 21,000 EU Institutions' projects reported to TOSSD, the top 20 projects disbursed 20% of the total disbursements and the top 100 projects disbursed more than a third at 35%.

### 5.1 — Geographic Focus

Approximately half (51%) of the EU Institutions' TOSSD \$23.5 billion in disbursements have a country designation (\$9.5 billion for Pillar One and \$2.6 billion for Pillar Two). Pillar Two's \$2.6 billion was exclusively for regionally allocated disbursements. A total of \$11.5 billion in disbursements were identified as “developing country unspecified”, all but a small amount allocated to International Public Goods in Pillar Two.

**Table 5** provides a regional breakdown of the country or regionally allocated disbursements for EU TOSSD by Pillar. More than half of these disbursements (52%) were made to Africa, followed by Asia (21%) and Europe (20%). Of the \$13.9 billion for Pillar Two, \$2.6 billion is allocated to various regions. The remaining \$11.3 billion for Pillar Two is identified as “developing country unspecified”. Country unspecified makes up 49% of all EU TOSSD disbursements, mainly due to large disbursements for Pillar Two.

TABLE 5. **Country/Regional Allocations of EU Institutions' TOSSD Disbursements, 2019**  
(Millions of Current US Dollars)

	<b>Pillar One</b>	<b>Pillar Two</b>	<b>Total</b>	<b>Share of Region</b>
Africa	4,390	1,882	6,272	52%
Americas	574	125	699	6%
Asia	2,440	114	2,554	21%
Europe	2,030	433	2,463	20%
Oceania	80	18	98	1%
<b>Total Region Specified</b>	<b>9,514</b>	<b>2,572</b>	<b>12,086</b>	
Country Unspecified	136	11,347	11,483	

Source: TOSSD Data Dashboard, accessed June 2021

As noted, the European Investment Bank has recorded large commitments for TOSSD eligible activities, but all EIB disbursements and commitments are designated “developing country unspecified”.

TABLE 6. **Allocation of EU Institutions' TOSSD Disbursements by Country, 2019**  
(Thousands of Current US Dollars)

<b>a) Top 20 Countries All Pillars</b>		<b>b) Top 20 Countries, All Pillars, Excluding Humanitarian Aid</b>	
	<b>Disbursements</b>		<b>Disbursements</b>
1. Turkey	850,691.37	1. Turkey	781,240.29
2. Egypt	490,548.04	2. Egypt	488,434.52
3. Syria	402,452.84	3. Syria	299,521.97
4. Afghanistan	319,787.38	4. Afghanistan	274,819.83
5. Ukraine	260,343.84	5. Ukraine	239,246.18
6. Serbia	254,663.47	6. Serbia	236,524.66
7. West Bank and Gaza	227,977.71	7. Morocco	222,714.93
8. Morocco	222,714.93	8. West Bank and Gaza	215,827.92
9. Tunisia	201,218.68	9. Tunisia	192,554.18
10. DRC	191,588.44	10. South Africa	157,930.19
11. Mali	185,225.78	11. Mali	157,507.24
12. Iraq	184,613.02	12. Kosovo	149,266.33
13. Ethiopia	167,435.32	13. DRC	132,088.08
14. South Africa	158,198.86	14. Mauritania	130,523.41
15. Niger	153,052.52	15. Niger	129,860.46
16. Kosovo	149,543.39	16. Burkina Faso	127,058.09
17. Nigeria	142,005.50	17. Ethiopia	123,956.22
18. Burkina Faso	140,745.63	18. Jordan	117,305.42
19. Somalia	138,400.03	19. Nigeria	114,863.06
20. Mauritania	137,286.44	20. Moldova	111,227.11
<b>Top 20 Countries</b>	<b>4,978,493.19</b>	<b>Top 20 Countries</b>	<b>4,402,470.09</b>
Other Countries	4,228,231.67	Other Countries	3,704,453.47
Regional Allocations	2,878,912.96	Regional Allocations	2,909,271.97
<b>Total Country and Regional</b>	<b>12,085,637.83</b>	<b>Total Country and Regional</b>	<b>11,016,195.52</b>
Developing Countries Unspecified	11,482,718.52	Developing Countries Unspecified	11,476,404.63
<b>Total TOSSD Disbursements</b>	<b>23,568,356.35</b>	<b>Total TOSSD Disbursements</b>	<b>22,492,600.16</b>

Source: TOSSD Data Dashboard, accessed June 2021

For TOSSD disbursements, only Pillar One can be allocated by country. **Table 6 (a) and (b)** indicate the concentration of TOSSD disbursements among the top 20 recipient countries, which account for more than 40% of all EU country/regionally allocated disbursements. **Table 6 (b)** sets out the top 20 recipients for country/regionally allocated disbursements, targeting long term development, excluding humanitarian assistance. All but two countries appear among the top 20 on both lists.

There are only 8 Least Developed Countries (LCDs) among the top 20 recipients of EU institutions' TOSSD disbursements, which drops to 7 countries when humanitarian assistance is excluded.

## 5.2 — Allocation by Country Income Group

Similar to country allocations, only Pillar One TOSSD disbursements can be allocated by DAC Income Groups (**Table 7**). Almost two thirds (64%) of these disbursements are allocated to Middle-Income Countries, with 27% to Upper Middle-Income Countries. Only 35% are directed to Least Developed and Low-Income Countries.

TABLE 7. **EU Institutions' TOSSD Disbursements by Income Group, 2019**  
(Millions of Current US Dollars)

	Pillar One	Pillar Two	Total	Share
Least Developed Countries	3,133	—	3,133	35%
Lower Middle-Income Countries	3,290	—	3,290	37%
Upper Middle-Income Countries	2,427	—	2,427	27%
<b>Allocated to Income Group</b>	<b>8,850</b>	<b>—</b>	<b>8,850</b>	
Regional	344	2,022	2,366	
Country Unspecified	136	11,347	11,483	

Source: TOSSD Data Dashboard, accessed June 2021

## 5.3 — Project Concentration in EU Institutions' TOSSD Data

The EU Institutions reported TOSSD disbursements for 20,743 projects. However, these disbursements are relatively concentrated. Excluding \$1.1 billion in administration expenses charged to TOSSD (5% of total TOSSD), the top 20 projects disbursed 20% of total disbursements and the top 100 projects disbursed more than a third at 35%. Among the top 20 projects, 18 were allocated by the European Commission, 1 by the European Development Fund, and 1 by the European Investment Bank.

## 6 – SECTORAL ALLOCATION OF EU INSTITUTIONS' TOSSD

### KEY TRENDS

- » For all TOSSD disbursements, the top identifiable sectors are government and civil society (18%), agriculture, forestry, and fisheries (9%), communications (9%), education (8%), and health (5%). “Other Multisector” makes up 19% of disbursements.
- » Under Pillar Two, the EU Institutions have \$1.1 billion in donor administrative costs, which are reported as activities only to TOSSD (10% of TOSSD-only activities, and 4% of total TOSSD disbursements).
- » Almost 58% of the \$4.6 billion reported as “Other Multisector” is derived from EU support for “research/scientific institutions”, with a further 6% to “rural development”, and 32% to “multisector aid”.
- » For several Pillar Two large disbursements for communications, fisheries, and research, the “substantial benefit” for TOSSD-eligible countries is not apparent. Providers should include a clear indication of these benefits in the description field in the data reporting form.

TOSSD uses the DAC sector and purpose codes to allocate disbursements by sector priorities. **Annex Four** sets out twenty tables analyzing the sectoral priorities for the EU Institutions for TOSSD disbursements. This section provides an overview of these allocations by sector, and sets out some observations on the **Annex Four** detailed tables.

### 6.1 — Top Identifiable Sectors

For all TOSSD disbursements, the top identifiable sectors are government and civil society (18%), agriculture, forestry, and fisheries (9%), communications (9%), education (8%), and health (5%). (**Table 8**) Almost one-fifth (19%) of EU TOSSD disbursements are allocated to “Other Multisector”, which is disaggregated below, and in **Annex Four, Tables 16, 17, and 18**. Humanitarian assistance (4%) and energy (4%) are also important sectors for EU Total TOSSD disbursements.

“Other Multisector” is also the top sector for disbursements that are reported only to TOSSD (25%). But communications (18%), agriculture, forestry, and fisheries (12%), education (10%), and health (8%) are also important. Under Pillar Two, the EU Institutions have \$1.1 billion in donor administrative costs, which are reported as activities only to TOSSD (10% of TOSSD-only activities, and 4% of total TOSSD disbursements). However, in 2019, the EU also reported more than \$770 million in administrative costs to the CRS. It is not clear why administration is treated as a TOSSD-only disbursement.

Almost 58% of the \$4.6 billion reported as “Other Multisector” is derived from EU support for “research/scientific institutions”, with a further 6% to “rural development”, and 32% to “multisector aid”.

TABLE 8. **EU Institutions' TOSSD Disbursements, Top Sectors, 2019** (Millions of Current US Dollars)

	<b>TOSSD Reported to CRS</b>	<b>Reported to TOSSD Only</b>	<b>TOSSD Only Sector Share</b>	<b>Total</b>	<b>Total Sector Share</b>
Other Multisector	1,835.3	2,724.9	25%	4,560.2	19%
Government & Civil Society	3,043.9	1,082.1	10%	4,126.4	18%
Agriculture, Forestry, & Fisheries	842.1	1,326.9	12%	2,169.0	9%
Communications	64.9	2,002.2	18%	2,067.1	9%
Education	772.8	1,063.6	10%	1,836.5	8%
Health	348.7	858.60	8%	1,207.30	5%
Humanitarian	1,173.9	0.3	0%	1,174.2	5%
Donor Administration	—	1,056.3	10%	1,056.3	4%
Energy	519.8	314.3	3%	834.1	4%
10 Other Sectors	3,044.7	674.4	6%	3,719.1	19%
<b>Total</b>	<b>12,500.2</b>	<b>11,032.1</b>		<b>23,532.3</b>	

Source: TOSSD Data Dashboard, accessed June 2021

## 6.2 — Observations on TOSSD Sector Allocations

- a. **Humanitarian Assistance:** The EU Institutions reported \$1.2 billion in cross-border humanitarian assistance to TOSSD, compared to \$2.1 billion reported to the CRS for 2019. It is unclear why the remaining \$900 million in humanitarian assistance was not reported to TOSSD. However, the CRS does identify about \$1 billion in humanitarian assistance delivered through a “United Nations (UN) agency, fund or commission”, and therefore not eligible to be reported by the EU to TOSSD as these flows would not be considered “cross-border”. Under TOSSD they would be reported by the respective UN agency.

For TOSSD, the top 10 recipient countries accounted for more than 50% of humanitarian assistance, with the Middle East (Syria, Iraq, Turkey, and Yemen) making up 28%. African countries received 41% of TOSSD humanitarian assistance. The top 10 countries for EU humanitarian assistance reported to the CRS make up 62% of total humanitarian assistance for that year.

- b. **In-Donor Refugee Costs:** The EU Institutions reported \$24.3 million for refugee costs in donor countries under TOSSD Pillar Two, but no in-donor refugee costs for ODA in the CRS. All of the TOSSD disbursements for in-donor refugee costs were directed in support of refugees stranded in Greece.
- c. **Communications:** The EU reported to TOSSD \$2 billion in activities in support to the communications sector, almost all of which were reported under Pillar Two. All of these activities had no recipient country specified (as is common for Pillar Two activities that are considered International Public Goods [IPGs] with significant benefits to developing countries).

At least \$1.7 billion or 82% of the communications allocations were implemented by the GROW Directorate, which up to January 2021 has been responsible for the EU’s Space programme, consisting of the European Earth Observation Programme (Copernicus), the European Global Navigation Satellite System (Galileo), and the European Geostationary Navigation Overlay Service (EGNOS). These program disbursements have been allocated to TOSSD as support for telecommunications. “Substantial benefit to TOSSD-eligible countries”<sup>10</sup> is not apparent for these IPGs disbursements. TOSSD providers should offer clear explanations of this benefit in the Description field in the reporting data form.

- d. **Agriculture, Forestry, and Fisheries:** Of the \$1.3 billion reported uniquely to TOSSD for the “agriculture, forestry, and fisheries” sector, 80% (\$1.1 billion) focused on fisheries. Almost all of these fisheries investments were designated for “fishing policy and administrative management” and reported under Pillar Two.

Fisheries disbursements were mainly allocations to EU Member States from the European Maritime and Fisheries Fund. The stated purpose of this Maritime and Fisheries Fund (over 6 billion euros for the period 2014-2020) is to “supports the implementation of the reformed Common Fisheries Policy (CFP) and the EU Integrated Maritime Policy”, for activities in partner countries supported by Member States<sup>11</sup>. A direct communication from EU officials clarified that these Fisheries Fund disbursements were incurred under agreements with developing countries related to the EU Member States’ sustainable harvesting of fish in partner countries’ territorial waters and to support for their fisheries ministries’ activities. It is nevertheless unclear in the description of these activities in the TOSSD data how these allocations provide “substantial benefit” [TOSSD Reporting Instructions] to developing country partners.

<sup>10</sup> TOSSD Reporting Instructions, February 2021, paragraph 70 <https://www.tossd.org/docs/reporting-instructions.pdf>. Subsequent information from EU officials points to benefits in the use of these satellite positioning systems by partner countries for cartography and project positioning and design.

<sup>11</sup> For details on this Fund, see <https://www.fi-compass.eu/esif/emff>, with information provided directly by EU officials .

- e. **Research:** EU allocations for research make up a very significant proportion of new activities documented by the EU in TOSSD. (**Annex Four, Table 19**) A total of \$2.6 billion was reported in direct support to research and scientific institutions in the EU. All of this amount was reported uniquely to TOSSD under Pillar Two and had not been reported to the DAC CRS as ODA. In addition to reporting this support for research institutions, the EU has also identified \$1.5 billion in other research activities, with all but \$40 million reported uniquely to TOSSD.

Reported support for all forms of research by the EU in 2019 totaled \$4.1 billion or 18% of all reported disbursements to TOSSD. Research makes up more than a third (37%) of all EU disbursements reported uniquely to TOSSD. This emphasis on research in TOSSD is particular to the European Union Institutions' reporting, which accounts for 70% of all research-related disbursements reported to TOSSD by all providers.

The EU Institutions reported \$2.6 billion in support for research and scientific institutions, which made up almost two thirds (64%) of all support for research. Among all providers, after the EU, the next largest supporter for research institutions in TOSSD is the UK at \$487.1 million. But this amount made up less than 5% of UK TOSSD disbursements, compared to 11% for the EU.

Other priority areas for EU support for research were medical research (16% of total disbursements for research), energy (7%), and agriculture (6%). Environment research accounted for only 2%, with technology research and development at 4% of all disbursements for research. (**Annex Four, Table 19**)

The TOSSD *Reporting Instructions* (Annex E) for research and development activities allow for a very broad scope of reporting to TOSSD. Such activities must address “issues directly related to the Sustainable Development Goals”, but can also include “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. It is not possible to determine the degree to which EU reported support for research and scientific institutions meet these criteria.

**Annex Four, Table 20** sets out a list and short description of the top ten disbursements for research and scientific institutions recorded in TOSSD. Support is spread among many institutions, as these ten initiatives total only \$163 million or 6% of all EU disbursements for research and scientific institutions. But the Table provides a snapshot of the types of projects that the EU considers to be relevant to the overarching purposes of TOSSD in identifying support for IPGs relevant to the interests and needs of TOSSD-eligible countries. A significant portion of the research supported is either basic research and/or applied research with the core purposes seemingly mainly relevant to EU research agendas and initiatives.

While this list of ten initiatives cannot be assumed to be indicative of the allocation of the full \$2.6 billion in support of these institutions, it raises critical questions about the scope of TOSSD's Pillar Two and its overall commitment to focus on activities of substantial benefit to TOSSD-eligible countries.

- f. **Peace and Security Disbursements:** The inclusion of peace and security sector expenditures has been a controversial area not only among UN member states for Agenda 2030 and SDG16, but also in the development of the *Reporting Instructions* for TOSSD (see *Reporting Instructions, Annex E*)<sup>12</sup>. There is no direct methodology for determining the range of expenditures that have been reported by the EU Institutions to TOSSD for these purposes. An estimate has been made based on key word search-

<sup>12</sup> <https://www.tossd.org/docs/reporting-instructions.pdf>

es of project titles and descriptions in the TOSSD data as well as several relevant DAC sector codes.<sup>13</sup>

An estimated \$1.3 billion was reported by the EU Institutions to both the CRS and TOSSD for peace and security activities. Of this amount \$840.7 million was reported under Pillar One and \$428.1 million under Pillar Two. The European Commission managed \$918.2 million and the European Development Fund, \$350.6 million. (**Table 9**)

TABLE 9. **Estimates of EU Institutions' TOSSD for Peace and Security Initiatives, 2019** (Millions of Current US Dollars in Disbursements)

Peace and Security Sector Purpose Areas	Reported to CRS/TOSSD	Reported Only to TOSSD	Total	Share of Total
Legal and Juridical Development	357.7	1.9	359.6	27%
Security Systems Management and Reform	244.4	69.4	313.8	23%
Civilian Peacebuilding, Conflict Prevention and Resolution	389.6	0.6	390.2	29%
Participation in International Peacekeeping Operations	244.9	—	244.9	18%
Other	32.3	10.6	42.9	3%
<b>Total</b>	<b>1,268.9</b>	<b>82.5</b>	<b>1,351.4</b>	

Source: TOSSD Data Dashboard, accessed June 2021

Activities relating to “civilian peace building, conflict prevention and resolution” and “participation in international peacekeeping operations” at \$634.5 million made up 50% of the \$1.3 billion disbursements reported to both CRS/TOSSD. These resources were directed to Africa (47%), Europe (22%), and the Middle East and Afghanistan (20%). The top projects in this area included disbursements for Support for the African Union Mission in Somalia (\$200.6 million), the European Union Integrated Border Management Assistance Mission in Libya (\$42.5 million), the European Union Capacity Building Mission in Mali (\$38.1 million), and the European Union Capacity Building Mission in Somalia (\$36.8 million), among others.

A total of \$244.4 million was reported to the CRS/TOSSD for “security system management and reform”. At 39% of these disbursements, the Middle East/Asia region was the largest recipient, with Iraq receiving \$49.2 million for an advisory mission in support of security systems reform. Iraq was followed by an advisory mission for civilian security sector reform in the Ukraine (\$27.0 million), the European Union Police Mission for the Palestinian Territories (\$13.6 million), and Countering Serious Crime in the Western Balkans (\$7.5 million).

At an estimated \$82.5 million in disbursements, activities reported exclusively to TOSSD for peace and security were far less than those reported to both the CRS and TOSSD in this area. They also amounted to a relatively small share (8%) of all activities reported by the EU only to TOSSD. Just over 84% of these projects (\$69 million) were reported as “security sector management and reform”. Disbursement for research institutions related to these purposes covered an additional \$10.6 million (13%). Of the \$82.5

<sup>13</sup> Based on the reporting areas for peace and security as outlined in Annex E of the *Reporting Instructions*, this report used the following key words to search the EU data set: terrorism, crime, disarmament, soldier, and military. It also gathered project data relating to the following DAC sector codes: Legal and judicial development (15130), Security systems management and reform (15210), Civilian peace building, Conflict prevention and resolution (15220), and Participation in international peacekeeping operations (15230).

million in disbursements, only \$8.2 million were explicitly directed to measures combatting terrorism and/or violent extremism (based on project titles and short descriptions provided). There is a very mixed focus among these projects, ranging from border detection, support for first responders, managing water systems, and migrant “mis-perceptions” about Europe.

- g. **Facilitating Orderly Migration:** In 2018 the DAC implemented a new ODA purpose metric for “facilitation of orderly, safe, regular, and responsible migration and mobility”, partly in response to the large movement of refugees and displaced people to Europe in 2015 and 2016.

In 2019, the EU Institutions reported to the DAC’s CRS \$313.4 million as ODA disbursements for facilitating migration and mobility. EU Institutions have reported more than triple this amount (\$1,184 million) under this sector code to TOSSD, with \$127 million under Pillar One and \$1,058 million in Pillar Two. For TOSSD, \$284 million was designated as reported to both CRS and TOSSD, and \$900 million to just TOSSD. These activities made up 5% of total EU TOSSD disbursements and 8% of disbursements only reported to TOSSD.

Of the \$900 million reported only to TOSSD, \$183.4 million was directed to the International Organization for Migration. Over 90% of the remaining disbursements reported only to TOSSD (\$651.8 million) were derived from the European Union’s 3.1 billion euro seven-year Asylum, Migration, and Integration Fund (AMIF) (2014-2020), managed by the Migration and Home Affairs Department.

- h. **Climate Change in EU TOSSD Disbursements:** Unlike the DAC CRS data there is currently no purpose coding for activities in support of mitigation or adaptation to climate change. The EU Institutions reported to the DAC a total \$807.2 million for projects whose principal purpose was climate change mitigation (\$358.2 million) or adaptation (\$449.0 million). There is no means for determining whether these projects were also reported to TOSSD.

The only indication of the degree to which EU Institutions’ activities reported to TOSSD supported these climate purposes is the TOSSD coding to SDG 13, Climate Action. While activities were reported to multiple SDGs, including Climate Action, only \$107.2 million in disbursements were recorded solely for SDG 13. Of this amount \$83.2 million was recorded under activities reported to both CRS and TOSSD. SDG 13 covers similar activities but is not equivalent to the DAC purpose codes for climate activities in ODA.

## 7 – SDG ALLOCATION OF EU INSTITUTIONS' TOSSD DISBURSEMENTS

### KEY TRENDS

- » For total EU Institutions' disbursements allocated to the top 5 SDGs, 18% are focused on Goal 9 (Resilient Infrastructure), 14% on Goal 1 (No Poverty), 13% on Goal 8 (Decent Work and Sustainable Economic Growth), 10% on Goal 16 (Peace, Justice, and Strong Institutions), and 8% on Goal 4 (Quality Education).
- » The focus on the first six SDGs, considered important for Agenda 2030's commitment to leave no one behind, is 35% of total TOSSD disbursements. However, for Pillar One this focus increases to 44%.
- » Pillar Two (International Public Goods) has a different profile than Pillar One, with a strong focus on Goal 9 (Resilient Infrastructure) at 26%, Goal 8 (Decent Work and Sustainable Economic Growth) at 16%, and Goal 1 (No Poverty) at 14%.
- » The SDG analysis in this Report demonstrates that there is no clear methodology for analyzing the relative focus of TOSSD disbursements for various SDGs. Further reflection and development of this methodology is required. For example, a methodology deployed internally by the EC produces different outcomes for Pillar One CRS data.

EU Institutions have identified one or more SDGs for activities that make up \$23.6 billion in disbursements. Under the *Reporting Instructions*, providers can report up to 10 SDGs and/or SDG targets for each activity. (*Reporting Instructions*, §87). This study analyzes all EU activity disbursements for up to four reported SDGs or SDG targets.<sup>14</sup> (See **Annex Five** for a methodology note and relevant tables allocating disbursements to SDGs).

While TOSSD is a first attempt to allocate sustainable development finance to various SDGs, the current methodology of assigning a range of SDGs (up to 10) to activities is still very inexact in drawing conclusions. Assigning one SDG focus may limit implications for other SDGs inherent in the activity and assigning several SDG foci provides no information on the varying degrees to which the activity has a particular focus on each of the assigned SDGs. We were informed that the EC in its internal reporting now divides SDGs between a "main" SDG (one per project) and "significant SDG(s)" (up to 9 per project for ODA and Other Official Flows). As noted below for Pillar One this methodology calculates very different outcomes.

More than 70% of all EU Institutions' TOSSD activities indicated only one SDG focus. For \$6.4 billion in activity disbursements (27%), more than one SDG focus has been reported. In this analysis, the disbursements for these activities have been divided equally among the reported SDGs. Activities with multiple SDGs were more common in Pillar One (at 39% of Pillar disbursements) than in Pillar Two (at 19% of disbursements).

<sup>14</sup> While there are a small number of activities where there are more than four SDGs identified, including these latter SDGs beyond four would make only a minor difference in the amounts analyzed (as an activity disbursement is divided equally among all the SDGs reported). It is important to keep in mind that identifying SDGs is not an exact science and it is the main trends that are relevant.

For all EU Institutions' disbursements, the top five identified SDGs made up nearly two-thirds (63%) of all disbursements in 2019. These were Goal 9 (Resilient Infrastructure) – 18%; Goal 1 (No Poverty) – 14%; Goal 8 (Decent Work & Sustainable Economic Growth) – 13%; Goal 16 (Peace, Justice, and Strong Institutions) – 10%; and Goal 4 (Quality Education) – 8%. For these top five SDGs of focus, most disbursements were dedicated exclusively to these Goals. (See **Annex Five, Table Three**)

SDG Goals One to Six can be considered closely related to the overarching Agenda 2030 commitment to leaving no one behind.<sup>15</sup> EU Institutions as a whole allocated 35% of their total 2019 disbursements towards these six goals, with Goal 1 and Goal 4 most prominent (**Annex Five, Table Three**). While 44% of Pillar One disbursements were allocated to these six SDGs, only 29% of Pillar Two were similarly focused. (**Annex Five, Tables One and Two**)

Reflecting the internal EC methodology noted above, EC officials responded that the first five SDGs for “leaving no one behind” accounted for almost 85% of the total “main” SDGs for Pillar One in their calculations. With such different results, clearly additional technical reflections are needed to resolve a credible methodology in assessing the allocation of finance to SDGs.

The concentration of total EU disbursements among the SDGs is influenced by very different allocations of disbursements for Pillar One and Pillar Two.

In Pillar One, at 55%, disbursements were less concentrated among the top five SDGs (compared to 63% for total disbursements by EU Institutions). The top five SDGs in Pillar One were Goal 16 – 17% (Peace, Justice, and Strong Institutions); Goal 1 – 15% (No Poverty); Goal 8 – 8% (Decent Work and Sustainable Economic Growth); Goal 4 – 8% (Quality Education); and Goal 2 – 7% (End Hunger). (**Annex Five, Table One**)

The concentration of SDG foci for Pillar Two is much greater than Pillar One and has a different profile. Goal 9 (Resilient Infrastructure) – 26% and Goal 8 (Decent Work and Sustainable Economic Growth) – 18% are the top two SDGs of focus, accounting for 44% of all Pillar Two disbursements. With Goal 1 (No Poverty) – 14%, Goal 4 (Quality Education) – 8% and Goal 14 (Sustainable Use of Oceans) – 7%, the top five SDGs make up more than 70% of Pillar Two disbursements. At a mere \$40 million (out of \$14.2 billion in disbursements), gender equality barely registers as an SDG focus in Pillar Two. (**Annex Five, Table Two**)

Only 2% of total EU Institutions' TOSSD disbursements were allocated to Goal 5, Gender Equality. It is interesting to note that 91% of these gender equality disbursements were derived from activities where more than one SDG focus was identified, with only 9% of gender disbursements dedicated exclusively to this Goal. (**Annex Five, Table Three**)

A focus on gender equality (Goal 5) in Pillar One is higher than reflected in total EU TOSSD disbursements but remains modest at only 4% of Pillar One disbursements, with 92% of these disbursements mainstreamed with other SDG foci.<sup>16</sup>

<sup>15</sup> Goal 1 – No Poverty; Goal 2 – End Hunger; Goal 3 – Good Health and Well Being; Goal 4 – Quality Education; Goal 5 – Gender Equality; Goal 6 – Clean Water and Sanitation.

<sup>16</sup> A large share of Pillar One are activities reported by the EU Institutions to the DAC CRS. But these SDG results for Pillar One have little correlation with those derived for the Gender Marker in the CRS for 2019 for EU Institutions. Of screened activities in the CRS for 2019 (\$13.0 billion in gross disbursements), 4.2% were directed to principal purpose gender equality projects and 42.5% were identified as mainstreamed significant purpose gender equality. More than half of the total screened activities (53%) did not target gender equality. Including activities not screened, a total of 63% of the \$16.3 billion in EU gross disbursements were either not screened or screened but not targeted to gender equality.

This SDG analysis for EU Institutions reveals significant methodological issues in current TOSSD Reporting Instructions. It points to the importance of further discussion towards a more refined approach in assessing the targeting of SDGs, with improved and specific guidance for consistent reporting, particularly for activities that target more than one SDG.

## 8 – REFLECTIONS ON THE TRENDS IN THE DATA ANALYSIS

### 8.1 — Increased Transparency

With the inclusion of details on \$11.0 billion in activities that the EU Institutions are reporting uniquely to TOSSD, the TOSSD framework provides additional information that the EU considers to be relevant flows whose primary purpose is support for sustainable development in developing countries. These activities were 47% of all unique disbursements reported to TOSSD in 2019. Only France reported a higher share of activities uniquely to TOSSD in this first round of data collection.

While reporting a large number of activities uniquely to TOSSD, the overwhelming majority of these projects fell under Pillar Two in relation to EU's support for International Public Goods, which are intended to be “of substantial benefit to TOSSD-eligible countries” [*Reporting Instructions*, para. 70].

The European Commission accounts for more than 80% of all EU TOSSD activities by disbursements in 2019, of which 57% were activities not reported to the DAC CRS. But it is not possible in the current framework for TOSSD reporting to accurately identify the respective Directorates within the Commission responsible for these activities. EU project numbers provide a very crude and incomplete notion of this breakdown.

The EU reported a large number of project commitments by the European Investment Bank, otherwise unavailable in the CRS, but there are few details on disbursements. There is also no reporting of reflows of payments on previous loans in the current EU Institutions' TOSSD data. This first round for 2019 also did not collect information on mobilized private finance by EU institutions.

### 8.2 — Limitations of TOSSD in Drawing Conclusions for Developing Country Partners

Acknowledging that 2019 was the first iteration of TOSSD data, with several issues of coverage unresolved at the time of data collection, there are nevertheless significant questions about the data and the potential for “data inflation”, particularly for Pillar Two. These uncertainties make it difficult to draw any true conclusions through TOSSD about the scale of support for sustainable development in developing countries on the part of EU Institutions. Among those raised in the analysis:

- » A preliminary analysis of select projects reported under several sector codes (communications, facilitating orderly migration, and fisheries) raise questions about the nature of the “substantial benefit to eligible recipient countries”, and may be interpreted as inflated reporting in the absence of the possibility for verification of data submitted by EU Institutions (and other providers). Subsequent communications with EC officials clarified the benefit to partner countries for some of these disbursements. Providers should include a clear indication of these benefits in the description field in the data reporting form. The International TOSSD Task Force should also develop protocols for the degree to which large IPG investments are included in TOSSD reporting, relative to the extent of benefits to partner countries.
- » Research, including support for research institutions, makes up more than a third (37%) of all activities reported uniquely to TOSSD by EU Institutions. An analysis of this data reveals a wide range of reported

activities, most of which are focused on research within the European Union. While likely consistent with the current *Reporting Instructions*, which provide for the reporting of not only applied research related to the implementation of the SDGs in developing countries, but also basic and theoretical research, the latter leaves open wide areas for interpretation and inflation of the TOSSD metric. The 2019 EU data, which has the largest TOSSD focus on research among providers, is an indication that reporting under the current guidelines could seriously inflate TOSSD and reduce its credibility as a metric with a focus on flows relevant to TOSSD recipients.

- » In the current framework for the presentation of TOSSD activity data it is not possible to identify peace and security activities and therefore to what degree providers such as the EU Institutions are reporting additional activities, consistent with the *Reporting Instructions*. In this first round, the EU seemed to be reporting mainly activities that were already reported to the DAC CRS.
- » In the current reporting framework for TOSSD data, it is not possible to identify activities related to climate mitigation/adaptation, biodiversity, or gender equality. The *Reporting Instructions* permit reporting of in-donor climate mitigation activities as an International Public Good. It was not possible to test whether the EU Institutions were reporting such activities in this first round of data collection. The lack of a gender equality marker is a major gap in current reporting of TOSSD activities, which should be addressed in subsequent iterations of the *Reporting Instructions*.

This analysis of the 2019 data presented to TOSSD by the European Union Institutions highlights the potential for greater transparency, which is a key goal for TOSSD. But it also documents serious limitations in the data and raises questions on the scope and quality of this data as reported. These issues must be addressed by the International TOSSD Task Force if TOSSD is to be a credible metric, true to its stated purposes, and useful to developing country partners in their monitoring of external flows for sustainable development.

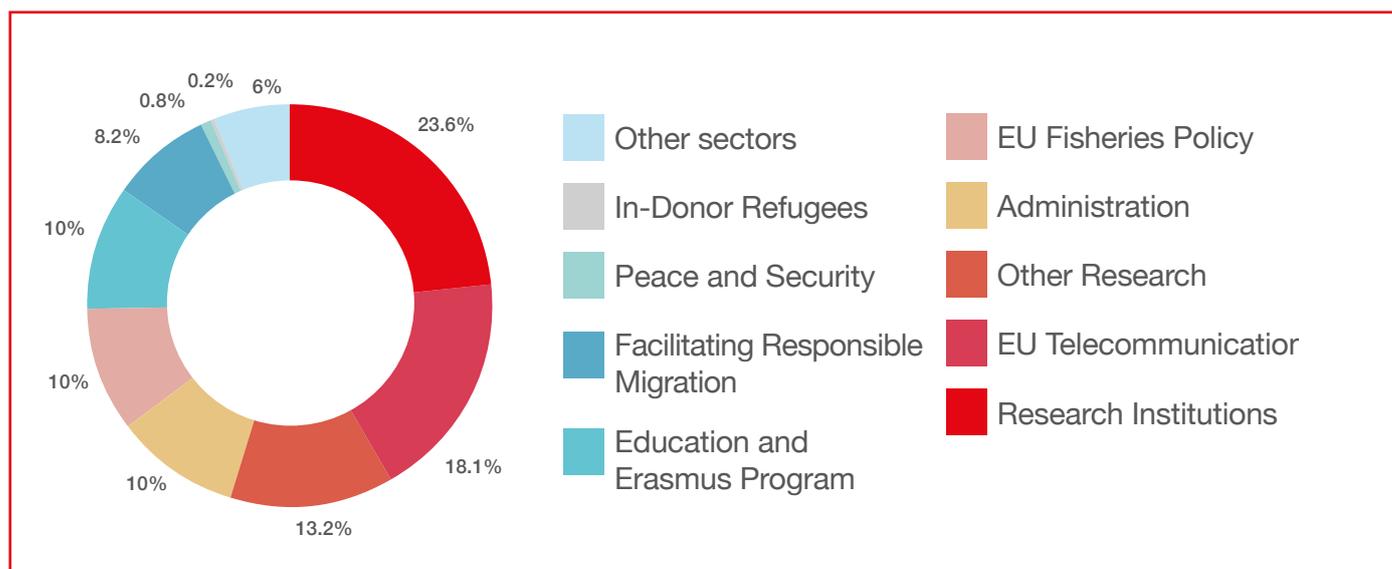
# ANNEX ONE

## EU Institutions' Project Disbursements Reported Uniquely to TOSSD: Summary of Key Characteristics

- » **Almost all unique TOSSD disbursements were implemented by the European Commission.** A total of \$11.0 billion in project disbursements were reported uniquely to TOSSD (47%), for which the European Commission were responsible for \$10.8 billion and the European Development Fund for \$200 million.
- » **57% of the European Commission's disbursements were unique to TOSSD, almost all under Pillar Two.** Of the total of \$10.8 billion in unique TOSSD project disbursements, \$400 million were reported under Pillar One and \$10.4 billion in Pillar Two.
- » **A large number of EIB unique TOSSD commitments are focused on EU countries.** While the European Investment Bank registered only \$690 million in disbursements, it reported \$25.7 billion in multi-year commitments, of which \$17.4 billion were reported uniquely to TOSSD. These uniquely TOSSD commitments were mainly non-grant "collective investment vehicles" that targeted investments in EU member countries in the transportation and energy sectors.
- » **Almost all (96%) of TOSSD disbursements unique to TOSSD have no country or region specified.** Among the few regions specified, Europe (\$253 million) makes up 57% of the regional target for these disbursements and Africa (\$157 million) represents 35%.
- » **Country designations for disbursements unique to TOSSD are small (4%) but highly concentrated.** Of the \$441 million of unique TOSSD disbursements, four countries represent 75% of these disbursements: Turkey \$170 million (39%), Mauritania \$70 million (16%), Serbia \$48 million (11%), and Morocco \$43 million (10%).
- » **TOSSD-only disbursements are focused on research/scientific institutions, telecommunications, fisheries sectors and EU administration.** 'Other Multisector' is the top sector for disbursements that are reported only to TOSSD (25%), with a large proportion of this general sector devoted to research and scientific institutions. Research makes up more than a third (37%) of all EU disbursements reported uniquely to TOSSD. Communications (18%), agriculture, forestry, and fisheries (12%), education (10%) and health (8%) are also important. Under Pillar Two, the EU has \$1.1 billion in donor administrative costs as reported only to TOSSD (10% of TOSSD-only activities, and 4% of total TOSSD disbursements).
- » **The degree to which disbursements reported only to TOSSD are consistent with the notion of International Public Goods (IPGs) with "substantial benefits" to TOSSD recipients is unclear.** Of the \$11 billion in disbursements reported exclusively to TOSSD,
  - » **Administration:** \$1.1 billion were for EU administrative costs related to TOSSD activities.

- » **EU Common Fisheries Policy:** \$1.1 billion were for fisheries policy and administration related to the implementation of the Common Fisheries Policy (CFP) and the EU Integrated Maritime Policy”, for activities within Member States.
- » **Education and Erasmus Program:** \$1.1 billion was dedicated to “education policy and administrative support” relating to the implementation of the EU Erasmus Plus, which is a program combining all the EU’s current schemes for education, training, youth and sport.
- » **EU Telecommunications:** \$2.0 billion were for telecommunications related to the European Earth Observation Programme (Copernicus), the European Global Navigation Satellite System (Galileo) and the European Geostationary Navigation Overlay Service (EGNOS).
- » **Research and Scientific Institutions:** \$2.6 billion were directed to research and scientific institutions. Research makes up more than a third (37%) of all EU disbursements reported uniquely to TOSSD. This emphasis on research in TOSSD is particular to the European Union, which accounts for 70% of all research-related disbursements reported to TOSSD by all providers.
- » **Facilitating Responsible Migration:** \$900 million was directed towards activities related to the “facilitation of orderly, safe, regular and responsible migration and mobility”. Of this amount, \$651.8 million in disbursements were derived from the European Union’s EUR 3.1 billion seven-year Asylum, Migration, and Integration Fund (2014 -2020), managed by the Migration and Home Affairs Department.
- » **Other Research:** \$665 million for medical research; \$293 million went towards energy research (renewables); \$223 million for agriculture research.
- » **Peace and Security:** \$83 million has been identified for peace and security initiatives, mainly for security systems management and reform activities (\$69 million).
- » **In-Donor Refugee Costs:** \$24.3 million were directed towards in-donor refugee costs in support of refugees stranded in Greece.

**Sector Distribution on EU Institutions Projects, TOSSD-only, 2019**



Source: TOSSD Data Dashboard, accessed June 2021

# ANNEX TWO:

## EU Commission Directorates and TOSSD Project Prefixes

See also EU Project Prefix codes descriptions following Table 2.

**Table 1: Project Prefix Data, All EU TOSSD Disbursements, 2019**

Millions of Current US Dollars, TOSSD Data Dashboard, June 2021

Prefix	Description	Pillar 1	Share	Pillar 2	Share	Total	Share
No Prefix		\$ 0.69	7%	\$ 0.03	0%	\$ 0.72	3%
AID	European Development Fund	\$ 2.30	24%	\$ 1.27	9%	\$ 3.57	16%
Admin	Administrative Expenses			\$ 1.06		\$ 1.06	5%
CCR / CPM	EU Research Family	\$ 0.01	0%	\$ 0.10	1%	\$ 0.11	0%
D4S / PEG	European Education and Culture Agency	\$ 0.02	0%	\$ 0.02	0%	\$ 0.04	0%
EMFF	Maritime Affairs and Fishery		0%	\$ 0.80	6%	\$ 0.80	3%
Expert Costs	Expert Costs			\$ 0.01	0%	\$ 0.01	0%
JAG	Humanitarian, Energy, Migration and Home Affairs, International Partnerships, Research Family	\$ 0.10	1%	\$ 3.90	29%	\$ 4.00	17%
SCR	Cross Regional Information System on Reintegration of Migrants in their Country of Origin	\$ 4.75	50%	\$ 1.55	12%	\$ 6.30	27%
S12	Sincom2/Accrual Based Accounting	\$ 1.65	17%	\$ 4.73	35%	\$ 6.38	28%
<b>Total</b>		<b>\$ 9.52</b>		<b>\$ 13.47</b>		<b>\$ 22.99</b>	

**Table 2: Project Prefix Data, EU TOSSD Disbursements Reported Only to TOSSD, 2019**

Millions of Current US Dollars, TOSSD Data Dashboard, June 2021

Prefix	Description	Pillar One	Share	Pillar Two	Share	Total	Share
No Prefix							
AID	European Development Fund						
CCR / CPM	EU Research Family	\$ 0.01	2%	\$ 0.10	1%	\$ 0.11	1%
D4S / PEG	European Education and Culture Agency	\$ 0.01	2%		0%	\$ 0.01	0%
EMFF	Maritime Affairs and Fishery		0%	\$ 0.80	9%	\$ 0.80	8%
Expert Costs	Expert Costs			\$ 0.01	0%	\$ 0.01	0%
JAG	Humanitarian, Energy, Migration and Home Affairs, International Partnerships, Research Family	\$ 0.10	24%	\$ 3.90	43%	\$ 4.00	42%
SCR	Cross Regional Information System on Reintegration of Migrants in their Country of Origin						
S12	Sincom2/Accrual Based Accounting	\$ 0.30	71%	\$ 4.20	47%	\$ 4.50	48%
<b>Total</b>		<b>\$ 0.42</b>		<b>\$ 9.01</b>		<b>\$ 9.43</b>	

## EU Institution Project Codes

### SCR transaction

Initiated in CRIS (The Cross-Regional Information System on the Reintegration of Migrants in their Countries of Origin) (CRIS) from the Budget. It's followed by CTR if it's a Contract (CL2) or DEC if it's a Decision (CL1);

### AID transactions

Initiated in CRIS from the EDF (The European Development Fund);

### SI2 transactions

Initiated in Sincom2/ Accrual Based Accounting, or ABAC

### F54 transaction

Initiated in MIS II

### CCR and CPM transactions

Initiated in the Research Family system such as  
Joint Research Centre (JRC)  
European Research Executive Agency (REA)  
European Research Council Executive Agency (ERCEA)  
Research and Innovation (RTD)

### PEG and D45 transaction

Initiated in the EACEA system (European Education and Culture Executive Agency)

### EMF transactions

Initiated in the MARE (Maritime Affairs and Fisheries);

### JAD transactions

Common to INTPA, NEAR and FPI  
International Partnerships (INTPA)  
European Neighbourhood and Enlargement Negotiations (NEAR)  
Foreign Policy Instruments (FPI)

### JAG transactions

Initiated in systems used by EACEA, ECHO, ENER, ERC, HOME, IEEA, INTPA, REA and RTD  
European Research Council Executive Agency (ERCEA)  
European Civil Protection and Humanitarian Aid Operations (ECHO)  
Energy (ENER)  
Migration and Home Affairs (HOME)  
International Partnerships (INTPA)  
European Research Executive Agency (REA)  
Research and Innovation (RTD)  
European Research Council (ERC)

# ANNEX THREE

## European Investment Bank Project Commitments Over \$100 Million, Exclusive to TOSSD, 2019

Total project commitments reported by EIB exclusively to TOSSD: \$17,414,316,000.  
50 EIB projects with commitments over \$100,000,000: \$11,279,849,000 (65%)

Thousands of Current US Dollars

RENFE SUBURBAN SUSTAINABLE TRANSPORT MADRID	\$ 895,555.80
CZECH RAILWAY INFRASTRUCTURE REHABILITATION	\$ 498,064.27
PLK RAILWAY MODERNIZATION E59 POZNAN - SZCZECIN	\$ 447,777.90
STOCKHOLM METRO EXTENSION	\$ 400,771.64
WARSAW II METRO LINE EXTENSION	\$ 382,751.05
VIVAWEST ENERGY EFFICIENT BUILDINGS II	\$ 335,833.43
AFFORDABLE HOUSING IN SWEDEN	\$ 313,833.69
ALD CLEAN TRANSPORT FLEET	\$ 279,861.19
CREDIT AGRICOLE - TRANSITION ENERGETIQUE MBIL	\$ 279,861.19
ENEA - DIVERTOR TOKAMAK TEST FACILITY	\$ 279,861.19
ENEDIS ADVANCED METERING	\$ 279,861.19
ENEL OPEN METER	\$ 279,861.19
RENEWABLE ENERGY RISK SHARING FRANCE II	\$ 268,666.74
WALLENSTAM ENERGY EFFICIENT HOUSING	\$ 268,547.29
PKP INTERCITY COMPETITIVENESS PROGRAMME	\$ 258,508.40
ENGIE FRANCE RESEAUX	\$ 257,472.29
VALORISATION MATIERE & ENERGIE GRAND PARIS	\$ 257,472.29
IN LI LOGEMENT INTERMEDIAIRE	\$ 251,875.07
GEWOBAG BEZAHLBARES WOHNEN BERLIN II	\$ 233,740.06
FMB METRO ROLLING STOCK	\$ 229,486.17
CDC MULTI-OBJECTIVE MBIL	\$ 223,888.95
FEHMARNBELT TUNNEL LINK	\$ 223,888.95
RENOUVELLEMENT METRO MARSEILLE	\$ 223,888.95
CFL MATERIEL ROULANT	\$ 219,523.12
TRAM DE LIEGE	\$ 216,461.47
NIEDERRHEIN-MUENSTERLAND-NETZ	\$ 214,933.39
NETZ ELBE SPREE ROLLING STOCK	\$ 168,862.74
AMSTERDAM PUBLIC TRANSPORT FLEET RENEWAL	\$ 167,916.71
ATHENS METRO D	\$ 167,916.71
ISP LOAN FOR CIRCULAR ECONOMY	\$ 167,916.71
ITALIAN MEDIUM SIZED RENEWABLES FRAMEWORK LOAN	\$ 167,916.71
SFSB NATIONAAL ENERGIEBESPAARFONDS	\$ 167,916.71

TRAFFORD PARK METRO LINE EXTENSION	\$ 167,565.50
IBERDROLA NUNEZ DE BALBOA PV	\$ 162,319.49
CDP CLIMATE CHANGE IP - MCI	\$ 156,722.27
ISP CLIMATE ACTION LINKED RISK SHARING	\$ 156,722.27
BPCE ACTION POUR LE CLIMAT	\$ 139,930.59
BOURGOGNE-FRANCHE-COMTE MATERIEL ROULANT	\$ 137,742.08
IREN CLIMATE ACTION & CIRCULAR ECONOMY LOAN	\$ 132,587.04
ROTTERDAM ELECTRIC BUSES TRAM & METRO INFRA	\$ 128,736.15
BASF RDI PROGRAMME	\$ 127,616.70
LOAN FOR SMES & CLIMATE ACTION	\$ 125,937.53
RDI FOR SUSTAINABLE PRODUCTIVITY SOLUTIONS	\$ 124,258.37
DERICHEBOURG RECYCLAGE&ECONOMIE CIRCULAIRE	\$ 123,698.65
POLISH RAILWAY NETWORK MODERNISATION	\$ 117,541.70
IPTO CRETE ISLAND INTERCONNECTION PHASE I	\$ 111,944.48
NORMANDIE MATERIEL ROULANT	\$ 111,944.48
OEPNV GRAZ	\$ 111,944.48
RENFE FEVE ROLLING STOCK NORTHERN SPAIN	\$ 111,944.48
RIKSHEM HOUSING ENERGY EFFICIENT RENOVATION SFSB	\$ 104,140.21

# ANNEX FOUR:

## Sector Allocations of EU TOSSD Disbursements, 2019

Table 1: All EU Institutions, All Pillars (millions of current US dollars)

	Reported also to CRS	Reported to TOSSD Only	TOSSD Only Sector Share	Total	Total Sector Share
Other Multisector	\$ 1,835.30	\$ 2,724.90	25%	\$ 4,560.20	19%
Government and Civil Society	\$ 3,043.90	\$ 1,082.10	10%	\$ 4,126.40	17%
Agriculture, Forestry, Fishing	\$ 842.10	\$ 1,326.90	12%	\$ 2,169.00	9%
Communications	\$ 64.90	\$ 2,002.20	18%	\$ 2,067.10	9%
Education	\$ 772.80	\$ 1,063.60	10%	\$ 1,836.50	8%
Health	\$ 348.70	\$ 858.60	8%	\$ 1,207.30	5%
Humanitarian	\$ 1,173.90	\$ 0.30	0%	\$ 1,174.20	5%
Donor Administration	\$ -	\$ 1,056.30	10%	\$ 1,056.30	4%
Energy	\$ 519.80	\$ 314.30	3%	\$ 834.10	4%
Business and Other Services	\$ 782.10	\$ 0.50	0%	\$ 782.60	3%
Commodity, General Program Assistance	\$ 628.50	\$ -	0%	\$ 628.50	3%
General Environment Protection	\$ 392.40	\$ 232.00	2%	\$ 624.60	3%
Transportation and Storage	\$ 409.10	\$ 130.50	1%	\$ 539.60	2%
Banking and Financial Services	\$ 459.70	\$ 0.30	0%	\$ 460.00	2%
Other Social Infrastructure	\$ 413.50	\$ 44.00	0%	\$ 457.30	2%
Industry, Mining, Construction	\$ 216.50	\$ 170.20	2%	\$ 386.70	2%
Water and Sanitation	\$ 320.20	\$ -	0%	\$ 320.20	1%
Trade Policy and Regulation	\$ 167.40	\$ 1.00	0%	\$ 168.30	1%
Unallocated	\$ 79.10	\$ -	0%	\$ 79.10	0%
Other Sectors	\$ 30.30	\$ 0.06	0%	\$ 30.36	0%
Refugees in Donor Countries	\$ -	\$ 24.30	0%	\$ 24.40	0%
<b>Total</b>	<b>\$ 12,500.20</b>	<b>\$ 11,032.06</b>		<b>\$ 23,532.26</b>	

See **Table 13** for details on the Government and Civil Society Sector.

See **Table 16** for details on “Other Multisector”, “Agriculture, Forestry, and Fishing”, and “Communications”.

**Table 2: European Commission Disbursements, All Pillars (millions of current US dollars)**

	Reported also to CRS	Reported to TOSSD Only	TOSSD Only Sector Share	Total	Total Sector Share
Other Multisector	\$ 974.20	\$ 2,724.90	25%	\$ 3,699.10	19%
Government and Civil Society	\$ 2,340.80	\$ 1,082.10	10%	\$ 3,423.30	18%
Communications	\$ 51.60	\$ 2,002.20	18%	\$ 2,053.80	11%
Agriculture, Forestry, Fishing	\$ 444.90	\$ 1,326.90	12%	\$ 1,771.80	9%
Education	\$ 664.40	\$ 1,063.60	10%	\$ 1,728.10	9%
Humanitarian	\$ 1,133.50	\$ 0.30	0%	\$ 1,133.80	6%
Health	\$ 156.80	\$ 858.60	8%	\$ 1,015.40	5%
Donor Administration	\$ -	\$ 881.10	8%	\$ 881.10	5%
Energy	\$ 276.80	\$ 314.30	3%	\$ 591.10	3%
General Environment Protection	\$ 256.50	\$ 232.00	2%	\$ 488.70	3%
Banking and Financial Services	\$ 450.50	\$ 0.30	0%	\$ 450.80	2%
Other Social Infrastructure	\$ 344.30	\$ 44.00	0%	\$ 388.10	2%
Industry, Mining, Construction	\$ 166.50	\$ 170.20	2%	\$ 336.70	2%
Transportation and Storage	\$ 150.60	\$ 130.50	1%	\$ 281.10	1%
Commodity, General Program Assistance	\$ 273.70	\$ -	0%	\$ 273.70	1%
Water and Sanitation	\$ 177.70	\$ -	0%	\$ 177.70	1%
Business and Other Services	\$ 169.70	\$ 0.50	0%	\$ 170.20	1%
Trade Policy and Regulation	\$ 110.20	\$ 1.00	0%	\$ 111.10	1%
Unallocated	\$ 73.70	\$ -	0%	\$ 73.70	0%
Other Sectors	\$ 22.50	\$ 0.06	0%	\$ 22.56	0%
Refugees in Donor Countries	\$ -	\$ 24.30	0%	\$ 24.40	0%
<b>Total</b>	<b>\$ 8,238.90</b>	<b>\$ 10,856.86</b>		<b>\$ 19,095.76</b>	

**Table 3: European Development Fund, All Pillars (millions of current US dollars)**

	Reported also to CRS	Reported to TOSSD Only	TOSSD Only Sector Share	Total	Total Sector Share
Other Multisector	\$ 861.10	\$ -	0%	\$ 861.10	23%
Government and Civil Society	\$ 703.10	\$ -	0%	\$ 703.10	19%
Agriculture, Forestry, Fishing	\$ 397.20	\$ -	0%	\$ 397.20	11%
Commodity, General Program Assistance	\$ 354.80	\$ -	0%	\$ 354.80	9%
Transportation and Storage	\$ 258.50	\$ -	0%	\$ 258.50	7%
Health	\$ 191.90	\$ -	0%	\$ 191.90	5%
Donor Administration	\$ -	\$ 175.20	100%	\$ 175.20	5%
Energy	\$ 167.20	\$ -	0%	\$ 167.20	4%
Water and Sanitation	\$ 142.50	\$ -	0%	\$ 142.50	4%
General Environment Protection	\$ 135.90	\$ -	0%	\$ 135.90	4%
Education	\$ 108.40	\$ -	0%	\$ 108.40	3%
Other Social Infrastructure	\$ 69.20	\$ -	0%	\$ 69.20	2%
Trade Policy and Regulation	\$ 57.20	\$ -	0%	\$ 57.20	2%
Industry, Mining, Construction	\$ 41.80	\$ -	0%	\$ 41.80	1%
Business and Other Services	\$ 27.40	\$ -	0%	\$ 27.40	1%
Humanitarian	\$ 27.00	\$ -	0%	\$ 27.00	1%
Banking and Financial Services	\$ 9.20	\$ -	0%	\$ 9.20	0%
Other Sectors	\$ 7.80	\$ -	0%	\$ 7.80	0%
Unallocated	\$ 5.40	\$ -	0%	\$ 5.40	0%
Communications	\$ 3.50	\$ -	0%	\$ 3.50	0%
Refugees in Donor Countries	\$ -	\$ -	0%	\$ -	0%
<b>Total</b>	<b>\$ 3,569.10</b>	<b>\$ 175.20</b>		<b>\$ 3,744.30</b>	

**Table 4: European Investment Bank, All Pillars (millions of current US dollars)**

	Reported also to CRS	Reported to TOSSD Only	TOSSD Only Sector Share	Total	Total Sector Share
Business and Other Services	\$ 585.00	\$ -		\$ 585.00	85%
Energy	\$ 75.80	\$ -		\$ 75.80	11%
Humanitarian	\$ 13.40	\$ -		\$ 13.40	2%
Communications	\$ 9.80	\$ -		\$ 9.80	1%
Industry, Mining, Construction	\$ 8.20	\$ -		\$ 8.20	1%
Government and Civil Society	\$ -	\$ -		\$ -	0%
Other Multisector	\$ -	\$ -		\$ -	0%
Education	\$ -	\$ -		\$ -	0%
Agriculture, Forestry, Fishing	\$ -	\$ -		\$ -	0%
Other Social Infrastructure	\$ -	\$ -		\$ -	0%
Commodity, General Program Assistance	\$ -	\$ -		\$ -	0%
Health	\$ -	\$ -		\$ -	0%
General Environment Protection	\$ -	\$ -		\$ -	0%
Water and Sanitation	\$ -	\$ -		\$ -	0%
Transportation and Storage	\$ -	\$ -		\$ -	0%
Trade Policy and Regulation	\$ -	\$ -		\$ -	0%
Banking and Financial Services	\$ -	\$ -		\$ -	0%
Other Sectors	\$ -	\$ -		\$ -	0%
Donor Administration	\$ -	\$ -		\$ -	0%
Refugees in Donor Countries	\$ -	\$ -		\$ -	0%
Unallocated	\$ -	\$ -		\$ -	0%
<b>Total</b>	<b>\$ 692.20</b>	<b>\$ -</b>		<b>\$ 692.20</b>	

**Table 5: Pillar One, All European Institutions (millions of current US dollars)**

	Reported also to CRS	Reported to TOSSD Only	TOSSD Only Pillar Share	Total	Total Pillar Share
Government and Civil Society	\$ 2,204.10	\$ 17.00	4%	\$ 2,221.10	23%
Humanitarian	\$ 1,075.40	\$ 0.30	0%	\$ 1,075.70	11%
Other Multisector	\$ 858.20	\$ 54.30	12%	\$ 912.50	9%
Agriculture, Forestry, Fishing	\$ 705.30	\$ 147.30	33%	\$ 852.60	9%
Business and Other Services	\$ 732.70	\$ 0.50	0%	\$ 733.20	8%
Education	\$ 523.00	\$ 133.40	30%	\$ 656.40	7%
Commodity, General Program Assistance	\$ 621.50	\$ -	0%	\$ 621.50	6%
Energy	\$ 423.00	\$ 18.40	4%	\$ 441.40	5%
Transportation and Storage	\$ 371.40	\$ 6.30	1%	\$ 377.70	4%
Other Social Infrastructure	\$ 364.60	\$ 5.10	1%	\$ 369.70	4%
Health	\$ 334.00	\$ 20.80	5%	\$ 354.80	4%
Water and Sanitation	\$ 288.40	\$ -	0%	\$ 288.40	3%
General Environment Protection	\$ 239.10	\$ 11.80	3%	\$ 250.90	3%
Industry, Mining, Construction	\$ 166.80	\$ 20.30	5%	\$ 187.10	2%
Trade Policy and Regulation	\$ 114.30	\$ 1.00	0%	\$ 115.30	1%
Banking and Financial Services	\$ 83.30	\$ 0.30	0%	\$ 83.60	1%
Communications	\$ 37.00	\$ 4.60	1%	\$ 41.60	0%
Other Sectors	\$ 26.70	\$ 0.06	0%	\$ 26.76	0%
Unallocated	\$ 4.80	\$ -	0%	\$ 4.80	0%
Donor Administration	\$ -	\$ -	0%	\$ -	0%
Refugees in Donor Countries	\$ -	\$ -	0%	\$ -	0%
<b>Total</b>	<b>\$ 9,173.60</b>	<b>\$ 441.46</b>		<b>\$ 9,615.06</b>	

See **Table 14** for details for Pillar One on the Government and Civil Society Sector.

See **Table 17** for details for Pillar One on “Other Multisector”, “Agriculture, Forestry, and Fishing”, and “Communications”.

**Table 6: Pillar One, European Commission (millions of current US dollars)**

	Reported also to CRS	Reported to TOSSD Only	TOSSD Only Pillar Share	Total	Total Pillar Share
Government and Civil Society	\$ 1,813.80	\$ 17.00	4%	\$ 1,830.80	28%
Humanitarian	\$ 1,042.50	\$ 0.30	0%	\$ 1,042.80	16%
Other Multisector	\$ 709.60	\$ 54.30	12%	\$ 763.90	12%
Education	\$ 434.30	\$ 133.40	30%	\$ 567.70	9%
Agriculture, Forestry, Fishing	\$ 371.40	\$ 147.30	33%	\$ 518.70	8%
Other Social Infrastructure	\$ 298.80	\$ 5.10	1%	\$ 303.90	5%
Commodity, General Program Assistance	\$ 266.70		0%	\$ 266.70	4%
Energy	\$ 188.70	\$ 18.40	4%	\$ 207.10	3%
Health	\$ 144.30	\$ 20.80	5%	\$ 165.10	2%
General Environment Protection	\$ 147.20	\$ 11.80	3%	\$ 159.00	2%
Industry, Mining, Construction	\$ 137.00	\$ 20.30	5%	\$ 157.30	2%
Water and Sanitation	\$ 153.50		0%	\$ 153.50	2%
Business and Other Services	\$ 139.80	\$ 0.50	0%	\$ 140.30	2%
Transportation and Storage	\$ 122.50	\$ 6.30	1%	\$ 128.80	2%
Trade Policy and Regulation	\$ 90.90	\$ 1.00	0%	\$ 91.90	1%
Banking and Financial Services	\$ 75.30	\$ 0.30	0%	\$ 75.60	1%
Communications	\$ 23.70	\$ 4.60	1%	\$ 28.30	0%
Other Sectors	\$ 19.00	\$ 0.06	0%	\$ 19.06	0%
Donor Administration			0%	\$ -	0%
Refugees in Donor Countries			0%	\$ -	0%
Unallocated			0%	\$ -	0%
<b>Total</b>	<b>\$ 6,179.00</b>	<b>\$ 441.46</b>		<b>\$ 6,620.46</b>	

**Table 7: Pillar One, European Development Fund (millions of current US dollars)**

	Reported also to CRS	Reported to TOSSD Only	TOSSD Only Pillar Share	Total	Total Pillar Share
Government and Civil Society	\$ 390.30		0%	\$ 390.30	17%
Commodity, General Program Assistance	\$ 354.80		0%	\$ 354.80	15%
Agriculture, Forestry, Fishing	\$ 333.90		0%	\$ 333.90	15%
Transportation and Storage	\$ 248.90		0%	\$ 248.90	11%
Health	\$ 189.70		0%	\$ 189.70	8%
Energy	\$ 158.50		0%	\$ 158.50	7%
Other Multisector	\$ 148.60		0%	\$ 148.60	6%
Water and Sanitation	\$ 134.90		0%	\$ 134.90	6%
General Environment Protection	\$ 91.90		0%	\$ 91.90	4%
Education	\$ 88.70		0%	\$ 88.70	4%
Other Social Infrastructure	\$ 65.80		0%	\$ 65.80	3%
Trade Policy and Regulation	\$ 23.40		0%	\$ 23.40	1%
Industry, Mining, Construction	\$ 21.60		0%	\$ 21.60	1%
Humanitarian	\$ 19.50		0%	\$ 19.50	1%
Banking and Financial Services	\$ 8.00		0%	\$ 8.00	0%
Business and Other Services	\$ 7.90		0%	\$ 7.90	0%
Other Sectors	\$ 7.70		0%	\$ 7.70	0%
Unallocated	\$ 4.80		0%	\$ 4.80	0%
Communications	\$ 3.50		0%	\$ 3.50	0%
Donor Administration			0%	\$ -	0%
Refugees in Donor Countries			0%	\$ -	0%
<b>Total</b>	<b>\$ 2,302.40</b>	<b>\$ -</b>		<b>\$ 2,302.40</b>	

**Table 8: Pillar One, European Investment Bank (millions of current US dollars)**

	Reported also to CRS	Reported to TOSSD Only	TOSSD Only Pillar Share	Total	Total Pillar Share
Business and Other Services	\$ 585.00	\$ -		\$ 585.00	85%
Energy	\$ 75.80	\$ -		\$ 75.80	11%
Humanitarian	\$ 13.40	\$ -		\$ 13.40	2%
Communications	\$ 9.80	\$ -		\$ 9.80	1%
Industry, Mining, Construction	\$ 8.20	\$ -		\$ 8.20	1%
Government and Civil Society		\$ -		\$ -	0%
Other Multisector		\$ -		\$ -	0%
Educationq		\$ -		\$ -	0%
Agriculture, Forestry, Fishing		\$ -		\$ -	0%
Other Social Infrastructure		\$ -		\$ -	0%
Commodity, General Program Assistance		\$ -		\$ -	0%
Health		\$ -		\$ -	0%
General Environment Protection		\$ -		\$ -	0%
Water and Sanitation		\$ -		\$ -	0%
Transportation and Storage		\$ -		\$ -	0%
Trade Policy and Regulation		\$ -		\$ -	0%
Banking and Financial Services		\$ -		\$ -	0%
Other Sectors		\$ -		\$ -	0%
Donor Administration		\$ -		\$ -	0%
Refugees in Donor Countries		\$ -		\$ -	0%
Unallocated		\$ -		\$ -	0%
<b>Total</b>	<b>\$ 692.20</b>	<b>\$ -</b>		<b>\$ 692.20</b>	

**Table 9: Pillar Two, All European Institutions (millions of current US dollars)**

	Reported also to CRS	Reported to TOSSD Only	TOSSD Only Pillar Share	Total	Total Pillar Share
Other Multisector	\$ 977.10	\$ 2,670.60	25%	\$ 3,647.70	26%
Communications	\$ 27.90	\$ 1,997.60	19%	\$ 2,025.50	15%
Government and Civil Society	\$ 839.80	\$ 1,065.10	10%	\$ 1,904.90	14%
Agriculture, Forestry, Fishing	\$ 136.80	\$ 1,179.60	11%	\$ 1,316.40	9%
Education	\$ 249.80	\$ 930.20	9%	\$ 1,180.00	8%
Donor Administration	\$ -	\$ 1,056.30	10%	\$ 1,056.30	8%
Health	\$ 14.70	\$ 837.80	8%	\$ 852.50	6%
Energy	\$ 96.80	\$ 295.90	3%	\$ 392.70	3%
Banking and Financial Services	\$ 376.40	\$ -	0%	\$ 376.40	3%
General Environment Protection	\$ 153.30	\$ 220.20	2%	\$ 373.50	3%
Industry, Mining, Construction	\$ 49.70	\$ 149.90	1%	\$ 199.60	1%
Transportation and Storage	\$ 37.70	\$ 124.20	1%	\$ 161.90	1%
Humanitarian	\$ 98.50	\$ -	0%	\$ 98.50	1%
Other Social Infrastructure	\$ 48.90	\$ 38.90	0%	\$ 87.80	1%
Unallocated	\$ 74.30	\$ -	0%	\$ 74.30	1%
Trade Policy and Regulation	\$ 53.10	\$ -	0%	\$ 53.10	0%
Business and Other Services	\$ 49.40	\$ -	0%	\$ 49.40	0%
Water and Sanitation	\$ 31.80	\$ -	0%	\$ 31.80	0%
Refugees in Donor Countries	\$ -	\$ 24.30	0%	\$ 24.30	0%
Commodity, General Program Assistance	\$ 7.00	\$ -	0%	\$ 7.00	0%
Other Sectors	\$ 3.60	\$ -	0%	\$ 3.60	0%
<b>Total</b>	<b>\$ 3,326.60</b>	<b>\$ 10,590.60</b>		<b>\$ 13,917.20</b>	

See **Table 15** for details for Pillar Two on the Government and Civil Society Sector.

See **Table 18** for details for Pillar Two on “Other Multisector”, “Agriculture, Forestry, and Fishing”, and “Communications”.

**Table 10: Pillar Two, European Commission (millions of current US dollars)**

	Reported also to CRS	Reported to TOSSD Only	TOSSD Only Pillar Share	Total	Total Pillar Share
Other Multisector	\$ 264.60	\$ 2,670.60	26%	\$ 2,935.20	24%
Communications	\$ 27.90	\$ 1,997.60	19%	\$ 2,025.50	16%
Government and Civil Society	\$ 527.00	\$ 1,065.10	10%	\$ 1,592.10	13%
Agriculture, Forestry, Fishing	\$ 73.50	\$ 1,179.60	11%	\$ 1,253.10	10%
Education	\$ 230.10	\$ 930.20	9%	\$ 1,160.30	9%
Donor Administration		\$ 881.10	8%	\$ 881.10	7%
Health	\$ 12.50	\$ 837.80	8%	\$ 850.30	7%
Energy	\$ 88.10	\$ 295.90	3%	\$ 384.00	3%
Banking and Financial Services	\$ 375.20		0%	\$ 375.20	3%
General Environment Protection	\$ 109.30	\$ 220.20	2%	\$ 329.50	3%
Industry, Mining, Construction	\$ 29.50	\$ 149.90	1%	\$ 179.40	1%
Transportation and Storage	\$ 28.10	\$ 124.20	1%	\$ 152.30	1%
Humanitarian	\$ 91.00		0%	\$ 91.00	1%
Other Social Infrastructure	\$ 45.50	\$ 38.90	0%	\$ 84.40	1%
Unallocated	\$ 73.70		0%	\$ 73.70	1%
Business and Other Services	\$ 29.90		0%	\$ 29.90	0%
Refugees in Donor Countries		\$ 24.30	0%	\$ 24.30	0%
Water and Sanitation	\$ 24.20		0%	\$ 24.20	0%
Trade Policy and Regulation	\$ 19.30		0%	\$ 19.30	0%
Commodity, General Program Assistance	\$ 7.00		0%	\$ 7.00	0%
Other Sectors	\$ 3.50		0%	\$ 3.50	0%
<b>Total</b>	<b>\$ 2,059.90</b>	<b>\$ 10,415.40</b>		<b>\$ 12,475.30</b>	

**Table 11: Pillar Two, European Development Fund (millions of current US dollars)**

	Reported also to CRS	Reported to TOSSD Only	TOSSD Only Pillar Share	Total	Total Pillar Share
Other Multisector	\$ 712.50		0%	\$ 712.50	49%
Government and Civil Society	\$ 312.80		0%	\$ 312.80	22%
Donor Administration		\$ 175.20	100%	\$ 175.20	12%
Agriculture, Forestry, Fishing	\$ 63.30		0%	\$ 63.30	4%
General Environment Protection	\$ 44.00		0%	\$ 44.00	3%
Trade Policy and Regulation	\$ 33.80		0%	\$ 33.80	2%
Industry, Mining, Construction	\$ 20.20		0%	\$ 20.20	1%
Education	\$ 19.70		0%	\$ 19.70	1%
Business and Other Services	\$ 19.50		0%	\$ 19.50	1%
Transportation and Storage	\$ 9.60		0%	\$ 9.60	1%
Energy	\$ 8.70		0%	\$ 8.70	1%
Water and Sanitation	\$ 7.60		0%	\$ 7.60	1%
Humanitarian	\$ 7.50		0%	\$ 7.50	1%
Other Social Infrastructure	\$ 3.40		0%	\$ 3.40	0%
Health	\$ 2.20		0%	\$ 2.20	0%
Banking and Financial Services	\$ 1.20		0%	\$ 1.20	0%
Unallocated	\$ 0.60		0%	\$ 0.60	0%
Other Sectors	\$ 0.10		0%	\$ 0.10	0%
Commodity, General Program Assistance			0%	\$ -	0%
Communications			0%	\$ -	0%
Refugees in Donor Countries			0%	\$ -	0%
<b>Total</b>	<b>\$ 1,266.70</b>	<b>\$ 175.20</b>		<b>\$ 1,441.90</b>	

**Table 12: Pillar Two, European Investment Bank (millions of current US dollars)**

	Reported also to CRS	Reported to TOSSD Only	TOSSD Only Pillar Share	Total	Total Pillar Share
Government and Civil Society	\$ -	\$ -	0%	\$ -	0%
Humanitarian	\$ -	\$ -	0%	\$ -	0%
Other Multisector	\$ -	\$ -	0%	\$ -	0%
Education	\$ -	\$ -	0%	\$ -	0%
Agriculture, Forestry, Fishing	\$ -	\$ -	0%	\$ -	0%
Other Social Infrastructure	\$ -	\$ -	0%	\$ -	0%
Commodity, General Program Assistance	\$ -	\$ -	0%	\$ -	0%
Energy	\$ -	\$ -	0%	\$ -	0%
Health	\$ -	\$ -	0%	\$ -	0%
General Environment Protection	\$ -	\$ -	0%	\$ -	0%
Industry, Mining, Construction	\$ -	\$ -	0%	\$ -	0%
Water and Sanitation	\$ -	\$ -	0%	\$ -	0%
Business and Other Services	\$ -	\$ -	0%	\$ -	0%
Transportation and Storage	\$ -	\$ -	0%	\$ -	0%
Trade Policy and Regulation	\$ -	\$ -	0%	\$ -	0%
Banking and Financial Services	\$ -	\$ -	0%	\$ -	0%
Communications	\$ -	\$ -	0%	\$ -	0%
Other Sectors	\$ -	\$ -	0%	\$ -	0%
Donor Administration	\$ -	\$ -	0%	\$ -	0%
Refugees in Donor Countries	\$ -	\$ -	0%	\$ -	0%
Unallocated	\$ -	\$ -	0%	\$ -	0%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	

## Government and Civil Society Sector

**Table 13: All EU Institutions (millions of current US dollars)**

	Sector Reported to TOSSD Only	TOSSD Only Share of Sector Total	Sector Total	Share of Sector Total
<b>Government &amp; Civil Society</b>	<b>\$ 1,082.0</b>	<b>26.2%</b>	<b>\$4,126.4</b>	
Facilitation of Orderly, Safe, Regular, and Responsible Migration and Mobility	\$ 901.7	76.1%	\$1,184.4	28.7%
Public Sector Policy and Administrative Management	\$ 0.4	0.1%	\$573.8	13.9%
Civilian Peace-building, Conflict Prevention and Resolution	\$ 0.2	0.0%	\$389.7	9.4%
Legal and Judicial Development	\$ 1.8	0.5%	\$359.6	8.7%
Democratic Participation and Civil Society	\$ 73.8	22.2%	\$332.0	8.0%
Security System Management and Reform	\$ 69.4	22.1%	\$313.7	7.6%
Participation in International Peacekeeping Operations			\$244.9	5.9%
Human Rights	\$ 24.1	13.9%	\$180.9	4.4%
Public Finance Management (PFM)			\$178.2	4.3%
Decentralisation and Support to Subnational Government			\$134.0	3.2%
Ending Violence Against Women and Girls			\$40.1	1.0%
Elections			\$39.2	1.0%
Anti-corruption Organisations and Institutions			\$31.8	0.8%
Women's Rights Organisations and Movements, and Government Institutions	\$ 8.9	29.0%	\$30.6	0.7%
Media and Free Flow of Information	\$ 0	0.0%	\$30.3	0.7%
Removal of Land Mines and Explosive Remnants of War			\$23.1	0.6%
Legislatures and Political Parties			\$13.7	0.3%
Domestic Revenue Mobilisation			\$ 13.4	0.3%
Reintegration and Small Arms and Light Weapons (SALW) Control			\$ 8.6	0.2%
Public Procurement			\$1.9	0.0%
Macroeconomic Policy	\$ 0	0.0%	\$1.4	0.0%
Child Soldiers (Prevention and Demobilisation)			\$0.5	0.0%
Conflict Prevention and Resolution, Peace and Security	\$ 0.4	100.0%	\$0.4	0.0%
National Standards Development	\$ 0.1	100.0%	\$0.1	0.0%
Police	\$ 0.1	100.0%	\$ 0.1	0.0%

## Government and Civil Society Sector

Table 14: Pillar One, All EU Institutions (millions of current US dollars)

	Pillar One Total	Share of Pillar Total	Share of Specific Sector Total
<b>Government &amp; Civil Society</b>	<b>\$ 2,221.0</b>		<b>53.8%</b>
Public Sector Policy and Administrative Management	\$ 447.8	20.2%	78.0%
Civilian Peace-building, Conflict Prevention and Resolution	\$ 328.3	14.8%	84.2%
Legal and Judicial Development	\$ 302.9	13.6%	84.3%
Democratic Participation and Civil Society	\$ 216.4	9.7%	65.2%
Security System Management and Reform	\$ 185.9	8.4%	59.2%
Public Finance Management (PFM)	\$ 154.1	6.9%	86.5%
Human Rights	\$ 134.2	6.0%	74.2%
Decentralisation and Support to Subnational Government	\$ 133.1	6.0%	99.4%
Facilitation of Orderly, Safe, Regular, and Responsible Migration and Mobility	\$ 126.5	5.7%	10.7%
Elections	\$ 37.4	1.7%	95.3%
Ending Violence Against Women and Girls	\$ 29.3	1.3%	73.2%
Anti-corruption Organisations and Institutions	\$ 24.7	1.1%	77.6%
Removal of Land Mines and Explosive Remnants of War	\$ 23.1	1.0%	100.0%
Media and Free Flow of Information	\$ 21.2	1.0%	70.1%
Women's Rights Organisations and Movements, and Government Institutions	\$ 20.8	0.9%	67.8%
Legislatures and Political Parties	\$ 13.7	0.6%	100.0%
Domestic Revenue Mobilisation	\$ 12.6	0.6%	94.1%
Reintegration and SALW Control	\$ 6.0	0.3%	69.6%
Public Procurement	\$ 1.8	0.1%	100.0%
Child Soldiers (Prevention and Demobilisation)	\$ 0.5	0.0%	100.0%
Conflict Prevention and Resolution, Peace and Security	\$ 0.4	0.0%	100.0%
National Standards Development	\$ 0.1	0.0%	100.0%
Police	\$ 0.1	0.0%	100.0%
Participation in International Peacekeeping Operations	\$ 0.1	0.0%	0.0%
Macroeconomic Policy	\$ 0.1	0.0%	3.6%

## Government and Civil Society Sector

**Table 15: Pillar Two, All EU Institutions (millions of current US dollars)**

	Total Pillar Two	Share of Pillar Total	Share of Specific Sector Total
<b>Government &amp; Civil Society</b>	<b>\$ 1,905.4</b>		<b>46.2%</b>
Facilitation of Orderly, Safe, Regular, and Responsible Migration and Mobility	\$ 1,057.8	55.5%	89.3%
Participation in International Peacekeeping Operations	\$ 244.8	12.8%	100.0%
Security System Management and Reform	\$ 127.9	6.7%	40.8%
Public Sector Policy and Administrative Management	\$ 126.1	6.6%	22.0%
Democratic Participation and Civil Society	\$ 115.7	6.1%	34.8%
Civilian Peace-building, Conflict Prevention and Resolution	\$ 61.1	3.2%	18.7%
Legal and Judicial Development	\$ 56.6	3.0%	15.7%
Human Rights	\$ 46.7	2.5%	25.8%
Public Finance Management (PFM)	\$ 24.1	1.3%	13.5%
Ending Violence Against Women and Girls	\$ 10.7	0.6%	26.8%
Women's Rights Organisations and Movements, and Government Institutions	\$ 9.9	0.5%	32.2%
Media and Free Flow of Information	\$ 9.0	0.5%	29.9%
Anti-corruption Organisations and Institutions	\$ 7.1	0.4%	22.4%
Reintegration and SALW Control	\$ 2.6	0.1%	30.4%
Elections	\$ 1.8	0.1%	4.7%
Macroeconomic Policy	\$ 1.4	0.1%	96.4%
Decentralisation and Support to Subnational Government	\$ 0.8	0.0%	0.6%
Domestic Revenue Mobilisation	\$ 0.8	0.0%	5.9%

## Other Sectors

Table 16: All European Institutions, All Pillars (millions of current US dollars)

	Total All Pillars	Share of General Sector Total
<b>Agriculture, Forestry, Fishing</b>	<b>\$2,169.0</b>	
Fishing Policy and Administrative Management	\$ 1,091.8	50.3%
<b>Banking &amp; Financial Services</b>	<b>\$1,045.0</b>	
Fishing Policy and Administrative Management	\$ 986.8	94.4%
<b>Communications</b>	<b>\$2,067.1</b>	
Telecommunications	\$ 2,014.7	97.5%
<b>Other Multisector</b>	<b>\$4,560.2</b>	
Research/Scientific Institutions	\$ 2,634.2	57.8%
Multisector Aid	\$ 1,464.8	32.1%
Rural Development	\$ 254.8	5.6%
Food Security Policy and Administrative Management	\$ 79.6	1.7%
Disaster Risk Reduction	\$ 55.1	1.2%
Urban Development and Management	\$ 54.5	1.2%
Other	\$ 17.3	0.4%

See **Table 20** for details on EU TOSSD research disbursements.

## Other Sectors

Table 17: All European Institutions, Pillar One (millions of current US dollars)

	Pillar Two Sector Total	Share of Pillar Sector Total	Share of All Pillars Sector Total
<b>Agriculture, Forestry, Fishing</b>	<b>\$852.6</b>		<b>39.3%</b>
Fishing Policy and Administrative Management	\$ 150.3	17.6%	13.8%
<b>Banking &amp; Financial Services</b>	<b>\$668.6</b>		<b>64.0%</b>
Fishing Policy and Administrative Management	\$ 616.6	92.2%	62.5%
<b>Communications</b>	<b>\$41.6</b>		<b>2.0%</b>
Telecommunications	\$ 12.8	30.8%	0.6%
<b>Other Multisector</b>	<b>\$912.5</b>		<b>20.0%</b>
Research/Scientific Institutions	\$ 41.5	4.5%	1.6%
Multisector Aid	\$ 543.6	59.6%	37.1%
Rural Development	\$ 245.5	26.9%	96.4%
Food Security Policy and Administrative Management	\$ 2.3	0.2%	2.9%
Disaster Risk Reduction	\$ 22.0	2.4%	40.0%
Urban Development and Management	\$ 44.2	4.8%	81.2%
Other	\$ 13.3	1.5%	76.6%

## Other Sectors

Table 18: All European Institutions, Pillar Two (millions of current US dollars)

	Pillar Two Sector Total	Share of Pillar Sector Total	Share of all Pillars Sector Total
<b>Agriculture, Forestry, Fishing</b>	<b>\$1,316.4</b>		<b>60.7%</b>
Fishing Policy and Administrative Management	\$ 941.5	71.5%	86.2%
<b>Banking &amp; Financial Services</b>	<b>\$376,383.53</b>		<b>36.0%</b>
Fishing Policy and Administrative Management	\$ 370.3	98.4%	37.5%
<b>Communications</b>	<b>\$2,025.5</b>		<b>98.0%</b>
Telecommunications	\$ 2,001.9	98.8%	99.4%
<b>Other Multisector</b>	<b>\$3,647.7</b>		<b>80.0%</b>
Research/Scientific Institutions	\$ 2,592.6	71.1%	98.4%
Multisector Aid	\$ 921.2	25.3%	62.9%
Rural Development	\$ 9.3	0.3%	3.6%
Food Security Policy and Administrative Management	\$ 77.3	2.1%	97.1%
Disaster Risk Reduction	\$ 33.1	0.9%	60.0%
Urban Development and Management	\$ 10.2	0.3%	18.8%
Other	\$ 4.1	0.1%	23.4%

## EU TOSSD Dedicated to Research Purposes

Table 19: Research Purposes in EU TOSSD, All Pillars, (millions of current US dollars)

	CRS-TOSSD	TOSSD Only	Total	Share of Total Research
Research/Scientific Institutions	\$11.7	\$2,622.5	\$2,634.2	63.7%
Medical Research	\$ -	\$664.6	\$664.6	16.1%
Energy Research	\$1.1	\$293.9	\$295.0	7.1%
Agricultural Research	\$30.6	\$223.0	\$253.6	6.1%
Technological Research and Development	\$ -	\$148.9	\$148.9	3.6%
Environmental Research	\$1.0	\$85.8	\$86.8	2.1%
Forestry Research	\$ 2.9	\$ 35.5	\$38.5	0.9%
Educational Research	\$3.2	\$6.6	\$9.8	0.2%
Fishery Research	\$0.8	\$1.1	\$1.9	0.0%
<b>Total Pillar</b>	<b>\$51.4</b>	<b>\$4,082.0</b>	<b>\$4,133.4</b>	
<b>Share of Total EU TOSSD</b>	<b>0.4%</b>	<b>37.1%</b>	<b>17.5%</b>	

**Research and Scientific Institutions:** All disbursements of \$2.6 billion for research institutions were reported only to TOSSD and under Pillar Two. There are 5,351 disbursements, with 360 over \$1 million (31%). They are allocated among a very broad range of areas. See **Table 20** for a list for the top 10 disbursements, in which only one (#10) seems related in any way to the interests of developing country partners.

**Table 20: Top Ten EU TOSSD Disbursements for Research/Scientific Institutions**

Millions of Current US Dollars

Title	Amount	Description (If Available)
1. EUROPEAN METROLOGY PROGRAMME FOR INNOVATION AND RESEARCH (EMPIR)	\$47.9	The European Metrology Programme for Innovation and Research (EMPIR) coordinates research projects to address grand challenges, with a focus on innovation activities to target the needs of industry and accelerate the uptake of research outputs.
2. COST	\$31.1	COST is an intergovernmental framework for cooperation in science and technology (S&T). As defined in the COST Mission statement, COST provides networking opportunities for researchers and innovators in order to strengthen Europe's capacity to address scientific, technological and societal challenges. To do so, COST funds bottom-up, excellence-driven, open and inclusive networks for peaceful purposes in all areas of science and technology. According to COST Vision statement, COST is aiming at becoming the leading open networking tool in the ERA.
3. FUEL CELLS and HYDROGEN 2 JOINT UNDERTAKING (FCH 2-JU)	\$15.0	FCH 2 JU is a public-private partnership focusing on the objective of accelerating the commercialization of fuel cell and hydrogen technologies.
4. EOSC-Life	\$14.2	The EU-funded EOSC-Life project brings together the 13 pan-European Life Science Research Infrastructures in ESFRI to create an open, digital and collaborative space for life science research.
5. ORBIT DEMONSTRATION / VALIDATION (IOD/IOV) RESEARCH ACTIVITIES UNDER HORIZON 2020	\$10.6	In-Orbit demonstration/Validation (IOD/IOV) is a unique tool to boost industry's competitiveness by eliminating the famous "valley of death" and accelerating the deployment of innovative technology to make access to space possible for new technologies and innovations by means of in-orbit demonstrations (IOD) and/or validations (IOV).
6. EOSC Secretariat	\$10.6	EOSCsecretariat.eu addresses the need for the set-up of an operational framework supporting the overall governance of the European Open Science Cloud (EOSC). Led by a lean consortium of experienced and complementary partners, the project maintains a practical approach to address all the specific needs of the coordination structure expected by the EOSC.
7. ESCAPE	\$9.5	European Science Cluster of Astronomy and particular physics ESFRI Research Infrastructures
8. FAIRsFAIR	\$9.0	The EU-funded FAIRsFAIR project ( <a href="http://www.fairsfair.eu">www.fairsfair.eu</a> ) has formed a consortium that will cooperate with other relevant projects and initiatives to develop a knowledge infrastructure on, and practical solutions for the use of the FAIR data principles throughout the research data life cycle.
9. SSHOC	\$8.6	The EU-funded SSHOC (Social Sciences and Humanities Open Cloud) project aims to encourage secure environments for sharing and using sensitive and confidential data.
10. RESPONDRONE	\$6.9	Novel integrated solution of operating a fleet of drones with multiple synchronized missions for disaster responses.

# ANNEX FIVE:

## Allocation of EU Institutions' TOSSD to SDGs, Disbursements, 2019

### Methodological Note

Following the *Reporting Instructions* each reported activity may be allocated to up to 10 distinct SDGs and/or SDG targets. This report analyzes all EU TOSSD activities, which total \$23.7 billion in disbursements. The SDG analysis in this Report demonstrates that there is no clear methodology for analyzing the relative focus of TOSSD disbursements for various SDGs. Section 7 notes that the EC has developed a different methodology focusing on one “main” SDG and up to 9 “significant” SDGs, which produce different outcomes than those in this report, when they analyze “main” SDGs. Clearly additional technical reflection is required to better hone a methodology for assessing relative finance for different SDGs.

The main methodological issue in the TOSSD data is treating activities with more than one assigned SDG.

- » Of the EU Institutions' total, 73% or \$17.3 billion in activities were allocated to only one SDG.
- » An additional \$6.4 billion in activities or 27% of disbursements were allocated to two or more SDGs.
- » A larger share of Pillar One activities (39% of disbursements) were allocated to more than one SDG, compared to 19% for Pillar Two.

The tables that follow allocated the \$6.4 billion for multiple SDGs as follows:

- a. Up to and including the first four SDGs were considered to be the most important focus for each activity. While a small number of activities had more than four SDGs indicated, the inclusion of more SDGs for these activities would make only very small differences in the ultimate SDG total.
- b. All SDGs (up to four) were treated as equally important in the focus of the activity. The activity disbursement is divided equally among the multiple SDGs.

Table One: Pillar One, Allocations to SDGs (billions of current US Dollars)

SDG	Total Allocation	Share of Allocated	Share Allocated to Single SDG	Share Allocated to Multiple SDGs
Goal 1: No Poverty	\$1.46	15%	62%	38%
Goal 2: End Hunger	\$0.64	7%	63%	37%
Goal 3: Good Health and Well Being	\$0.44	5%	45%	55%
Goal 4: Quality Education	\$0.76	8%	66%	34%
Goal 5: Gender Equality	\$0.40	4%	8%	92%
Goal 6: Clean Water and Sanitation	\$0.51	5%	59%	41%
Goal 7: Sustainable Energy for All	\$0.29	3%	69%	31%
Goal 8: Decent Work and Sustainable Economic Growth	\$0.78	8%	38%	62%
Goal 9: Resilient Infrastructure	\$0.59	6%	68%	32%
Goal 10: Reduce Inequalities	\$0.57	6%	53%	47%
Goal 11: Sustainable Cities	\$0.29	3%	69%	31%
Goal 12: Sustainable Consumption	\$0.04	0%	50%	50%
Goal 13: Climate Action	\$0.39	4%	13%	87%
Goal 14: Sustainable Use of Oceans	\$0.12	1%	83%	17%
Goal 15: Sustainable Ecosystems	\$0.24	2%	83%	17%
Goal 16: Peace, Justice, and Strong Institutions	\$1.66	17%	90%	10%
Goal 17: Partnerships to Implement Goals	\$0.44	5%	68%	32%
<b>Total Allocated</b>	<b>\$9.62</b>		<b>61%</b>	<b>39%</b>
<b>Total Allocated to SDGs One to Six</b>	<b>\$4.21</b>	<b>44%</b>	<b>55%</b>	<b>45%</b>

Source: TOSSD Data Dashboard. accessed June 2021.

**Table Two: Pillar Two, Allocations to SDGs (billions of current US Dollars)**

SDG	Total Allocation	Share of Allocated	Share Allocated to Single SDG	Share Allocated to Multiple SDGs
Goal 1: No Poverty	\$1.98	14%	96%	4%
Goal 2: End Hunger	\$0.23	2%	43%	57%
Goal 3: Good Health and Well Being	\$0.54	4%	19%	81%
Goal 4: Quality Education	\$1.17	8%	94%	6%
Goal 5: Gender Equality	\$0.04	0%	25%	75%
Goal 6: Clean Water and Sanitation	\$0.09	1%	22%	78%
Goal 7: Sustainable Energy for All	\$0.38	3%	26%	74%
Goal 8: Decent Work and Sustainable Economic Growth	\$2.31	16%	91%	9%
Goal 9: Resilient Infrastructure	\$3.72	26%	78%	22%
Goal 10: Reduce Inequalities	\$0.27	2%	97%	3%
Goal 11: Sustainable Cities	\$0.06	0%	37%	63%
Goal 12: Sustainable Consumption	\$0.16	1%	17%	83%
Goal 13: Climate Action	\$0.16	1%	63%	38%
Goal 14: Sustainable Use of Oceans	\$0.95	7%	95%	5%
Goal 15: Sustainable Ecosystems	\$0.17	1%	59%	49%
Goal 16: Peace, Justice, and Strong Institutions	\$0.71	5%	85%	15%
Goal 17: Partnerships to Implement Goals	\$0.24	2%	83%	17%
<b>Total Allocated</b>	<b>\$14.15</b>		<b>81%</b>	<b>19%</b>
<b>Total Allocated to SDGs One to Six</b>	<b>\$4.05</b>	<b>29%</b>	<b>80%</b>	<b>22%</b>

Source: TOSSD Data Dashboard, accessed June 2021.

**Table Three: Total EU Institutions, Allocations to SDGs (billions of current US Dollars)**

SDG	Total Allocation	Share of Allocated	Share Allocated to Single SDG	Share Allocated to Multiple SDGs
Goal 1: No Poverty	\$3.44	14%	81%	19%
Goal 2: End Hunger	\$0.87	4%	57%	43%
Goal 3: Good Health and Well Being	\$0.98	4%	31%	69%
Goal 4: Quality Education	\$1.93	8%	83%	17%
Goal 5: Gender Equality	\$0.44	2%	9%	91%
Goal 6: Clean Water and Sanitation	\$0.60	3%	53%	47%
Goal 7: Sustainable Energy for All	\$0.67	3%	45%	55%
Goal 8: Decent Work and Sustainable Economic Growth	\$3.09	13%	78%	22%
Goal 9: Resilient Infrastructure	\$4.31	18%	77%	23%
Goal 10: Reduce Inequalities	\$1.70	7%	82%	18%
Goal 11: Sustainable Cities	\$0.56	2%	54%	46%
Goal 12: Sustainable Consumption	\$0.10	0%	30%	70%
Goal 13: Climate Action	\$0.55	2%	27%	73%
Goal 14: Sustainable Use of Oceans	\$1.07	5%	93%	7%
Goal 15: Sustainable Ecosystems	\$0.41	2%	73%	27%
Goal 16: Peace, Justice, and Strong Institutions	\$2.37	10%	89%	11%
Goal 17: Partnerships to Implement Goals	\$0.68	3%	74%	26%
<b>Total Allocated</b>	<b>\$23.6</b>		<b>73%</b>	<b>27%</b>
<b>Total Allocated to SDGs One to Six</b>	<b>\$8.26</b>	<b>35%</b>	<b>67%</b>	<b>33%</b>

Source: TOSSD Data Dashboard, accessed June 2021.

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