CHILE'S PERSPECTIVE ON TOTAL OFFICIAL SUPPORT FOR SUSTAINABLE DEVELOPMENT

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Abstract

Total Official Support for Sustainable Development (TOSSD) is a new metric that measures official flows, and private flows mobilised by the official sector, to support sustainable development in developing countries. This pilot study seeks the perspective of Chile (a dual provider/recipient of development cooperation) on the concept and methodology of TOSSD. It estimates TOSSD flows from Chile in support of sustainable development and carries out a light assessment of its capacity to report on TOSSD.

Foreword

This working paper is part of a series of pilot studies on the framework of Total Official Support for Sustainable Development (TOSSD). While previous pilots focused on recipient countries or on specific themes (e.g. peace and security or health), this study focuses on a dual provider/recipient country. It aims to help discussion on the development of a TOSSD "provider perspective". In other words, it suggests a methodology to calculate aggregate figures on support for sustainable development by provider, derived from TOSSD reporting. These figures would be statistically comparable across countries and institutions. Pilot studies are particularly useful in the context of TOSSD, as they provide the perspectives of various countries on the framework and help improve its methodology.

Chapter 1 presents the general findings of the study. It offers Chile's perspective on TOSSD and explores whether the TOSSD framework could be beneficial for the country. It estimates TOSSD flows for Chile as a provider and highlights lessons learnt of developing a "provider perspective" based on the specific case of Chile. In addition, it examines Chile's capacity to report on TOSSD.

Chapter 2 offers key recommendations to the International TOSSD Task Force and to the government of Chile based on the findings of the study.

Chapter 3 recalls the TOSSD concept, the methodology and objectives of the TOSSD pilot study.

Chapter 4 briefly describes the economic and development context of Chile, including its role as a provider of development co-operation.

Chapters 5, 6, and 7 present the perspective of Chile on the TOSSD Reporting Instructions (RIs). Building on a questionnaire and interviews with the Chilean government, this part examines the country's perspective on relevant aspects of the RIs. A discussion on Pillar I of the TOSSD framework (cross-border flows) explores issues such as triangular co-operation, eligibility criteria and measurement of technical co-operation. A dedicated chapter on Pillar II (global and regional expenditures) looks at issues such as the scope of flows that should be included in this Pillar.

Chapters 8, 9, and 10 look at financing for sustainable development by Chile and its capacity to report on TOSSD. After estimating flows for Chile as a provider, it examines the magnitude of flows through the lens of both pillars.

Chapter 11 ends with options for developing a TOSSD provider perspective based on the case study of Chile.

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Abbreviations and acronyms

AAAA Addis Ababa Action Agenda

ADF Asian Development Fund

AGCID Chilean Agency for International Development Co-operation (Agencia Chilena de

Cooperación Internacional para el Desarrollo)

AIIB Asian Infrastructure Investment Bank

CAF Development Bank of Latin America (Corporación Andina de Fomento)

CONAF National Forestry Corporation (Corporación Nacional Forestal)

CRS Creditor Reporting System

DAC Development Assistance Committee

DIPRES Budget Directorate (Dirección de Presupuestos)

FPOS United Nations Fundamental Principles of Official Statistics

GDP Gross domestic product

GHG Greenhouse gas

GNI Gross national income

GoC Government of Chile

HIC High Income Country

IBRD International Bank for Reconstruction and Development

IDA International Development Association

IDB Inter-American Development Bank

IFC International Finance Corporation

ILO International Labour Organization

IMF International Monetary Fund

INE National Statistics Institute (Instituto Nacional de Estadísticas)

INFOR Forest Institute (Instituto Forestal)

IPG International public good

MDB Multilateral Development Bank

MIGA Multilateral Investment Guarantee Agency

ODA Official development assistance

OECD Organisation for Economic Co-operation and Development

R&D Research and development

SDG Sustainable Development Goal

SICI Information System for International Co-operation (Sistema de Información para la

Cooperación Internacional)

TOSSD Total Official Support for Sustainable Development

UN United Nations

UNFPA United Nations Population Fund

UNHCR United Nations High Commissioner for Refugees

UNRWA United Nations Relief and Works Agency for Palestine Refugees in the Near East

UNSC United Nations Statistical Commission

Executive summary

Total Official Support for Sustainable Development (TOSSD) is a new metric that measures official flows and private flows mobilised by the official sector to support sustainable development in developing countries. This country pilot study sought to obtain the perspective of Chile on the concept and methodology of TOSSD. It estimated TOSSD flows from Chile, and lightly assessed its capacity to report on TOSSD. In addition, it aimed to help advance discussion on a "provider" perspective of TOSSD through the case study of a dual provider/recipient of development co-operation.

The pilot provides a number of critical recommendations to the country and important decision points for the International TOSSD Task Force, as shown in Chapters 1. and 2. However, as noted in Chapter 3., the study took place in the context of the COVID-19 pandemic. This reduced the capacity of some Chilean authorities to participate in interviews and to provide data for the study. The period was also a special one for Chile: a major constitutional revision in an election year created many institutional challenges and changes within ministries (Chapter 4.). The virtual nature of the mission due to travel restrictions also made it difficult to get appropriate and timely information from the authorities.

Key findings

Chile considers the TOSSD framework relevant for measuring the financing of the Sustainable Development Goals. However, it suggests adjusting some key features of the methodology. For example, according to Chile, the role of dual recipient-provider countries and South-South Co-operation ought to be more frequently referenced in the TOSSD Reporting Instructions. Consultations with Chilean stakeholders also highlighted the need to provide further clarity and more operational definitions on the concept of sustainable development (Chapter 5.).

In addition, Chile already reports on the full spectrum of activities carried out by its Agency for International Development Co-operation (AGCID). However, there is still a wide range of TOSSD activities on cross-border resources (Pillar I) that could be reported. For example, a number of line ministries have relevant data that could be reported in TOSSD (Chapter 6.). Chile does not report on global and regional expenditures in support of international public goods (Pillar II). AGCID indicated that Chile requires more time to assess whether it wishes and is able to report on Pillar II, noting that this would be, in any case, a medium to long-term objective given legal and administrative challenges. Relevant data are available on several areas related to Pillar II, which helped to draw estimates for the present study. Stakeholders noted that commitment from authorities at the highest level will be required to change the existing legal framework and progress towards tracking and reporting Pillar II activities (Chapter 7.).

Estimates of TOSSD flows provided by Chile in 2019 amount to USD 645 million. Of this amount, USD 6.7 million are classified as Pillar I (cross-border flows to other developing countries) and USD 638.3 million for Pillar II (contributions to regional and global expenditures for international public goods, global challenges and development enablers) (Chapters 8., 9. and 10.).

Based on the study, developing a provider perspective is possible, even in the context of a dual provider/recipient country. However, it requires a number of critical decisions (Chapter 11.).

Key recommendations to the TOSSD Task Force on adjusting the framework

Review and consider Chile's suggestions for adjustments to the Reporting Instructions.

Agree on a statistical methodology to allow calculation of TOSSD for individual providers, i.e. the provider perspective – a figure that providers can use to raise awareness on their contributions to sustainable development. This figure would include both bilateral and multilateral contributions. For the TOSSD Task Force Secretariat to further develop this methodology, the Task Force should first decide on how to treat the multilateral flows. In option 1, the methodology is based on inflows to the multilateral system. In option 2, outflows from multilateral institutions is attributed back to the funders.

The authors offer the following recommendations:

- Retain option 1, as it is technically feasible with existing TOSSD data. It would also allow an
 optimal use of Secretariat resources given the need to concentrate efforts on the recipient
 perspective of the measure.
- **Do not retain option 2** because of a series of issues (related to comprehensiveness, legitimacy, data timeliness, accuracy and technical complexity).

For either option 1 or 2, the Task Force should also decide on developing a provider perspective for a country like Chile that also benefits from many of the institutions to which it contributes.

- Agree on a number of safeguards and guidelines in the methodology to preserve TOSSD as
 a recipient-focused metric. For example, the authors would recommend not to showcase
 prominently TOSSD figures by providers on the TOSSD website given the political risks. Rather,
 the Secretariat would supply TOSSD provider figures on request.
- Discuss the relevance of calculating the TOSSD provider perspective in purchasing power parity (PPP) terms for spending in national currency. Amounts in PPP terms and in USD should not be added up for a total TOSSD figure.

Key recommendations to Chile to enhance its TOSSD reporting

Consider expanding TOSSD reporting to provide a more comprehensive picture of its support to sustainable development. To that end, it could compile the following data: data from line ministries on Pillar I; domestic research and development spending; domestic climate-change-related activities; administrative costs; support to refugees and protected persons; peace and security spending; and contributions to multilateral institutions.

1. General findings related to TOSSD and its methodology

1.1. Chile's perspective on the TOSSD concept and methodology

The main findings from Chile's perspective on the TOSSD concept and methodology are the following:

- The role of dual recipient-provider countries and South-South Co-operation (SSC) ought to
 be better reflected in the TOSSD Reporting Instructions. Chile considers itself as a dual
 recipient-provider of TOSSD flows under the tradition of SSC. Consultations with Chilean
 stakeholders highlighted that the Reporting Instructions could refer more to dual recipientsproviders. This could appear, for example, in the preamble or in the sections on the modalities of
 development co-operation.
- All three dimensions of sustainable development (social, environmental and economic) should be put forward equally. Governance should be a key enabler to ensure balance between the three dimensions.
- More clarity is needed on the concept of "officially-supported" in the Reporting Instructions. Further capacity building would also help countries like Chile to better understand the definitions and modalities regarding the mobilisation of private finance.
- Overall, the eligibility criteria on sustainability in the Reporting Instructions are seen as balanced. Chile agrees the focus of TOSSD activities on the Sustainable Development Goals (SDGs) should be reported at the target level, which would provide relevant information for stakeholders. Chile also agrees on the need to provide appropriate justification if an activity is to be included without an SDG goal or target. Chile suggests better defining some of the concepts (e.g. the criterion of "no substantial detrimental effect anticipated on one or more of the other targets").
- Chilean stakeholders suggested further discussions within the Task Force on the eligibility
 of contributions to multilateral institutions. For Chile, mandatory and assessed contributions
 do not necessarily promote sustainable development. Thus, there are doubts whether these should
 be included in TOSSD. Chile expressed concerns about the lack of granularity of some flows
 reported by multilateral development banks (due to confidentiality constraints as indicated by these
 institutions). This issue requires further discussion in the Task Force.
- Chile suggested the addition of two modalities in the TOSSD framework: "decentralised co-operation" and "cross-border co-operation" to provide more visibility on such activities. Decentralised co-operation is implemented by subnational levels of government (e.g. between two cities or regions of different countries). The national government has usually little say or information about it. "Cross-border co-operation" would refer to activities with neighbouring countries. As an important part of co-operation in some countries, it should benefit from a dedicated modality.
- Chile suggested using a methodology similar to the OECD marker methodology to track flows that target more than one SDG. In such cases, a methodology that can identify "primary"

and "secondary" objectives may be useful; activities under both Pillar I and II may target more than one SDG goal or target. Another option is to use percentages (i.e. allocating a percentage of expenditures to the various targets). The Task Force could discuss both options.

1.2. Usefulness of the TOSSD concept for Chile

The TOSSD framework can help Chile better capture its contributions to sustainable development as a provider. Chilean stakeholders highlighted several reasons why collecting and reporting TOSSD data could be useful:

- The TOSSD framework helps the Chilean government identify the areas where the country has specific strengths in providing support for sustainable development to other countries. It also helps Chile comply with its international commitments (e.g. assessing its contribution to the SDGs, notably under SDG 17). TOSSD is perceived as more than a statistical tool. On the one hand, it can help better understand the needs of recipient countries. On the other, it can shed light on which areas of the 2030 Agenda are most, and least, supported. The present pilot will give a first snapshot of what Chile does as a bilateral provider and also how it uses the multilateral system.
- At the institutional level, TOSSD can make contributions to sustainable development more visible. Moreover, TOSSD data can increase transparency on the level of execution of projects, programmes and budgets. The framework can also help monitor activities and improve the budget planning process.
- At the policy level, TOSSD can provide information to improve current policies, fostering co-operation and co-ordination among government actors. TOSSD can help develop new co-operation strategies or reorient policies, avoid duplications and support harmonisation across providers in a country.
- TOSSD data can be useful for Chile's administration and government, as well as for non-governmental stakeholders such as academia or civil society. It can help all actors speak the same language with comparable data and provide a comprehensive picture of financing flows. To achieve this objective, further capacity building to national and regional stakeholders will be needed.

1.3. Estimated TOSSD flows for Chile as a provider

Estimates of TOSSD flows provided by Chile in 2019 amount to USD 645 million. Of this amount, USD 6.7 million is classified as Pillar I (cross-border flows to other developing countries) and USD 638.3 million for Pillar II (contributions to regional and global expenditures for international public goods, global challenges and development enablers). Details of these figures are available in Chapter 8.

1.4. Assessment of the capacity of Chile to report on TOSSD

The Chilean Agency for International Development Co-operation (AGCID) has a robust data collection process for Pillar I in place, but there is scope for reporting more comprehensive data (see Chapter 9.). Since 2018, AGCID has co-ordinated all line ministries' contributions to the country's international co-operation [e.g. social development and family, environment, energy; see (GoC, 2018[1])]. AGCID can report on its own activities and those co-managed with other ministries. AGCID reported to TOSSD at the target level for the first time in 2021 for 2020 flows, although not without challenges.

More information pertinent to Pillar I could be tracked, as some ministries are implementing international co-operation activities with their own budgets. However, AGCID noted the data collection process could be streamlined if the TOSSD Reporting Instructions further considered the reality of dual provider-recipient countries and their modalities of co-operation. The adaptation of the TOSSD framework to the conceptual framework of South-South Co-operation, in the context of SDG indicator 17.3.1 takes into account the modalities used by South-South co-operation providers. As such, it might respond to this suggestion by Chile.

Some line ministries track information that would be relevant for Pillar I. For example, the Ministry of Energy tracks international co-operation activities, including information on partners engaged, project description, type of co-operation and amounts spent. Yet, despite its capacity to collect, compile and collate this information, the ministry would need to standardise the granularity of the information. The same is true for the Ministry of Environment, which develops annual reports on the state of the environment. These reports include an overview of Chile's international activities in this area and provide activity descriptions of projects (GoC, 2021_[2]). Methodologies to monetise technical assistance also vary across ministries. Chile's National Statistics Institute (INE) could work with AGCID and Chilean line ministries to standardise methodologies and start collecting this information.

Chile is developing an information system for international co-operation, the *Sistema de Información para la Cooperación Internacional* (SICI), with support of the Inter-American Development Bank. The project includes training for staff to run and collect data on international co-operation in a timely, standardised and orderly manner. The SICI will also generate knowledge and promote transparency in the management of public and external resources dedicated to international co-operation (AGCID, 2021_[3]). Importantly, the SICI will support AGCID in reporting to multiple institutions, including the Ibero-American General Secretariat (SEGIB), the United Nations and the OECD on TOSSD.

Chile is not in a position to report on Pillar II (see Chapter 10.). AGCID indicated that Chile requires more time to assess whether it wishes and is able to report on Pillar II. Most stakeholders interviewed were not familiar with the concept of international public goods. Therefore, they are not capturing information relevant to Pillar II. The study showed, however, that relevant data are indeed available. Examples include areas such as research and development (R&D), peace and security, climate change, and refugees and migrants. Stakeholders noted that commitment from the highest authorities will be needed to change the legal framework and allow progress in tracking and reporting Pillar II activities. In particular, one key framework would need to be established to underpin AGCID's role as co-ordinator of international co-operation activities and enable the Agency to request data from the private sector. Stakeholders also noted the complexity of measuring Pillar II activities, which will require capacity building. Greater knowledge of concepts is needed to first identify potential activities and projects to be reported, and then set up a system to collect the information. This can be a challenge since the Budget Law has a high level of aggregation. Budgets do not always include details at the activity level.

In the case of Chile, no institution seems to have a mandate to mobilise private finance in support of developing countries. To do so, Chile would need an appropriate legislative and policy change.

In terms of data dissemination on SSC, Chile does not have an open information platform dedicated to international co-operation and development. However, the SICI will help fill this gap. In the meantime, AGCID has some key tools to publicise the work of Chile on development co-operation:

- a website (<u>www.agci.cl/</u>)
- a centre of documentation and information available by e-mail and phone
- an online library, https://appspublic.agci.cl/biblioteca/, where users can register and access up-to-date documents related to Chilean co-operation
- numerous reports, including in the context of the United Nations such as the 2019 Voluntary National Review of Chile (GoC, 2019_[4]).

The future SICI and an expanded participation of other actors beyond AGCID in the TOSSD data collection and publication will increase Chile's capacity to disseminate information on its sustainable development activities.

1.5. Lessons learnt from a provider perspective in the context of Chile

Based on the study, developing a provider perspective is possible, even in the context of a dual provider/recipient country (see section 11.2 for an overall rationale and presentation of a provider perspective). For example, Chile already reports to TOSSD on its SSC and is contributing to a large number of international organisations. The study also showed that relevant data are available on Pillar II. Areas include R&D, peace and security, climate change, and refugees and migrants.

With regard to the treatment of contributions to multilateral institutions, the study considered two options that would apply to both core and non-core contributions. Option 1 is a provider perspective based on inflows to the multilateral system. Option 2 is a provider perspective based on attributed outflows from the multilateral institutions back to the funders.

The study concluded that option 1 is preferable to option 2 (see section 11.3.5). This is primarily because option 1 is technically feasible with existing TOSSD data. It would also allow optimal use of Secretariat resources given the need to concentrate efforts on the recipient perspective of the measure. Moreover, option 2 revealed several issues:

- Comprehensiveness: option 2 can only be implemented based on institutions that report to TOSSD. However, the pilot has shown several institutions do not yet report to TOSSD.
- Legitimacy: option 2 presents a high risk of being perceived as inflating TOSSD figures.
- Timeliness and accuracy: applying option 2 to the UN System could lead to delays and inaccuracies.
- Capacity/complexity: option 2 would imply looking for information on many different institutions, applying proxies when data are unavailable. This would require considerable resources.

Chile is also a beneficiary of many of the institutions to which it contributes. A provider perspective should in principle consider amounts received by Chile from these institutions. This makes the calculation of Chile's TOSSD provider contribution significantly more complex.

Overall, Chile has a robust data collection and collation system with regard to TOSSD data managed by AGCID. This, however, relates only to Pillar I data. In the long term, Chile could consider expanding its TOSSD reporting by compiling data in the following areas:

- Cross-border expenditures by line ministries, reportable under Pillar I.
- Global and regional expenditures in support of sustainable development, reportable under Pillar II (these areas are most likely non-exhaustive and the country could identify other institutions involved in activities that could be reported under Pillar II):
 - R&D. Specific data on R&D financing are available in Chile (and already reported by Chile to the OECD). However, further assessment of their TOSSD eligibility would be required for more precise TOSSD estimates.
 - Climate change. A first exercise to measure climate spending has been successfully carried out and published in 2021 based on 2019 data. This exercise provides a strong basis for data collection in the context of TOSSD. However, the country will need action in three areas to report these expenditures to TOSSD: continued commitment from authorities; a formal data collection process; and required financial and staff resources.

- Support to refugees and migrants. Chile is already collecting data on financial support to refugees and migrants with a significant level of detail. It could report these expenditures in TOSSD without much additional effort.
- Peace and security. Chile has data on contributions to UN peacekeeping operations and other organisations related to peace and security. It could report such spending in TOSSD.
- Administrative costs: TOSSD allows for the reporting of administrative costs in Pillar II. For example, administrative costs from AGCID could be reported under TOSSD.
- Contributions to multilateral institutions, in case the country decides to report them. Chile is discussing whether its assessed contributions to the multilateral system constitute support to sustainable development and should be part of its TOSSD. It considers that contributions are compulsory for membership and are not necessarily motivated by developmental goals. Contributions to multilateral institutions (both voluntary and assessed) are part of the conceptual framework to report SSC. This was developed by a sub-group of Southern providers (led by Brazil and Mexico) in the context of the United Nations to inform SDG indicator 17.3.1. Chile could further discuss and conclude whether its contributions to multilaterals represent contributions to sustainable development from its perspective and, if so, report them in TOSSD.

2. Recommendations and next steps

2.1. Recommendations to the International TOSSD Task Force, including on the establishment of a TOSSD provider perspective

Reporting Instructions

Review and consider Chile's suggestions for adjustments to the Reporting Instructions (see Chapter 1.).

Development of a provider perspective

Agree on a statistical methodology to allow calculation of TOSSD for individual providers, i.e. the provider perspective – a figure that providers can use to raise awareness on their contribution to sustainable development. This figure would include both bilateral and multilateral contributions. For the TOSSD Task Force Secretariat to further develop this methodology, the Task Force should first decide on how to treat multilateral flows. This is a choice between building the methodology based on inflows to the multilateral system (option 1) or outflows from the multilateral institutions attributed back to the funders (option 2). The authors recommend the following:

- Retain option 1 as it is technically feasible with existing TOSSD data. It would also allow optimal
 use of Secretariat resources given the need to concentrate efforts on the recipient perspective of
 the measure.
- Do not retain option 2 because of a series of issues (related to comprehensiveness; legitimacy; data timeliness; accuracy; and technical complexity).

Whether it chooses option 1 or 2, the Task Force should also decide how to develop a provider perspective for Chile given its often dual role as provider and beneficiary.

Agree on safeguards and guidelines in the methodology to preserve TOSSD as a recipient-focused metric. For example, the authors would recommend not to showcase prominently TOSSD figures by providers on the TOSSD website given the political risks. Rather, the Secretariat would provide TOSSD provider figures upon request.

Discuss the relevance of calculating the TOSSD provider perspective in purchasing power parity (PPP) terms for spending in national currency. Amounts in PPP terms and in USD should not be added up for a total TOSSD figure.

Consider expanding TOSSD reporting in Chile by compiling key data to report a more comprehensive picture of its support to sustainable development: data from line ministries on Pillar I; domestic research and development (R&D) spending; domestic climate change-related activities; administrative costs; support to refugees and protected persons; peace and security spending; and contributions to multilateral institutions.

2.2. Recommendations to the government of Chile to enhance its TOSSD reporting on financing for sustainable development

Consider expanding its TOSSD reporting by compiling the key following data to report a more comprehensive picture of Chile's support to sustainable development: data from line ministries on Pillar I; domestic R&D spending; domestic climate change-related activities; administrative costs; support to refugees and protected persons; peace and security spending; and contributions to multilateral institutions. However, AGCID considers that this could only be a medium to long-term objective.

3. Context and objectives of the country pilot study

3.1. The concept of TOSSD

Many developing countries can access a growing array of officially supported financing, some of which results from new actors in development finance. The Addis Ababa Action Agenda (AAAA) called for the international community to move from "development finance" to "financing for development". This shift would recognise the continued special role of official development finance and, at the same time, the need to catalyse other resources to support development pathways. Since the Addis Ababa conference in 2015, the OECD has been working with the international community to develop a measurement framework for the Sustainable Development Goals (SDGs) era called Total Official Support for Sustainable Development (TOSSD).

3.1.1. TOSSD: A new measurement framework tailored for the SDG era

TOSSD is expressly designed to track resources invested to achieve the SDGs in support of developing countries. It encompasses all financing provided by official bilateral and multilateral institutions, regardless of the level of concessionality or instrument. It is particularly relevant for today's context. Many middle-income countries are both becoming less reliant on official development assistance (ODA) and more dependent on other types of official support. Moreover, private capital is playing an increasingly pivotal role. Finally, an ever-expanding number of actors and sources of finance are active in the international development finance landscape.

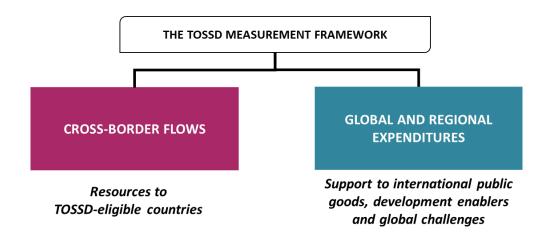
The TOSSD measure complements rather than replaces ODA. It aims to create appropriate incentives for using international public finance and risk mitigation instruments to mobilise additional resources for sustainable development. It also aims to facilitate a common international reporting standard for all development co-operation providers, including emerging economies, with strong UN involvement and in support of developing countries.

3.1.2. The technical architecture of TOSSD

The TOSSD concept is composed of a two-pillar framework (see Figure 3.1) that tracks officially supported: i) cross-border resource flows to developing countries; and ii) global and regional expenditures in support of sustainable development.

In the first semester of 2017, an International TOSSD Task Force¹ was established to operationalise TOSSD and ensure it conforms with international statistical standards.

Figure 3.1. The TOSSD architecture with a two-pillar framework



3.2. The critical importance of engaging with partner countries and South-South Co-operation providers

The support and engagement of all stakeholders is fundamental to establish TOSSD as a viable, relevant and robust international statistical standard. The multifaceted contributions of South-South Co-operation (SSC) providers are crucial for a comprehensive picture of the support to sustainable development for developing countries. A pilot in Chile helps test the overall TOSSD methodology to ensure it can adequately record Chile's activities, in the overall framework of South-South Co-operation, in support of sustainable development. The pilot also indicates whether the methodology reflects Chile's specific concerns, as well as those of SSC providers more generally.

3.3. Pilot study objectives and methodology

The pilot study aimed to test the TOSSD methodology in the context of Chile and to inform development of the provider perspective of TOSSD. More specifically, it had the following objectives:

- Develop options for and test statistical parameters of TOSSD from the perspective of an SSC provider country.
- Seek Chile's feedback on the statistical methodology of TOSSD (the "TOSSD Reporting Instructions")² and possibly support further development of the second TOSSD pillar on "development enablers and global challenges".
- Provide estimates of TOSSD from Chile.
- Carry out a light assessment of the capacity of Chile to access, collect, analyse and use data on
 official finance in support of sustainable development, as a provider of development co-operation.

3.3.1. Desk review

The authors analysed available data on development co-operation by Chile. To that end, it drew on data by AGCID and other Chilean line ministries, as well as from international sources and publicly available reports, notably for the background on Chile (Chapter 4.) (e.g. International Monetary Fund, United Nations Development Programme and World Bank).

The authors also analysed key national and international documentation related to the development co-operation of Chile. This included data on the country's development co-operation architecture, trends and features, as well as related national policies and strategies. For the capacity assessment, the review looked at how much information Chile produces on its support to other countries for sustainable development.

Finally, the review prepared a questionnaire on issues to be discussed with Chilean authorities.

3.3.2. "Virtual mission" / Remote data collection and interviews with Chilean authorities and stakeholders

Given international travel restrictions related to the COVID-19 pandemic, a "virtual mission" replaced the in-country mission initially planned for this pilot. The mission collected critical information to inform the pilot (statistical data, reports) and included videoconferences between the authors and the Chilean counterparts. This constituted the core analytical and policy work of the pilot study.

The video interviews gathered the perspectives of a wide range of relevant stakeholders in Chile about the objectives and scope of TOSSD and its core features and statistical parameters. The interviews had the following goals:

- Test the technical/statistical parameters and methodological features of the TOSSD measure.
- Examine whether specific aspects of development co-operation provided by Chile to other countries could usefully inform the set-up and contents of the TOSSD framework.
- Develop options for certain statistical parameters of TOSSD from the perspective of a provider.
- Discuss various aspects and support further development of TOSSD Pillar II on "international public goods, development enablers and global challenges".
- Gather evidence and develop recommendations on the domestic capacity to access, collect, analyse and disseminate data on development co-operation provided by Chile.
- Identify major gaps in data on outflows from Chile to other countries.

The virtual mission required AGCID to designate focal points. They, in turn, organised the various interviews with Chilean counterparts and supported the OECD experts in collecting relevant information to produce the report.

A questionnaire was developed ahead of the virtual mission to prepare country counterparts for the interviews. The interviewees were expected to prepare their responses so they could answer questions during video calls. Given the difficulty to organise some interviews, some Chilean counterparts sent comments in writing.

Chile was invited to present its perspective on TOSSD and the main findings of the pilot during a TOSSD Task Force meeting in 2022.

3.4. Chile was an ideal candidate for a TOSSD pilot study, but the timing severely affected the breadth and depth of the analysis

Chile was an ideal candidate for hosting a TOSSD pilot study. In the past decades, Chile's average gross domestic product (GDP) per capita has been 40% higher than the average of Latin America. Furthermore, the country was removed from the list of ODA recipients in 2017 (OECD/UN, 2018_[5]; OECD, 2021_[6]). It is a leading proponent of triangular co-operation and an important SSC provider through AGCID (OECD, 2014_[7]). Chile is also strongly committed to the SDGs; its policies and its 2015 international development co-operation strategy are aligned with the 2030 Agenda (OECD, 2021_[6]). Moreover, Chile is strategically positioned to support the appropriate dissemination of the findings of the pilot in these

international settings due to its core membership in key networks. These comprise the Global Partnership Initiative on Effective Triangular Co-operation, the Pacific Alliance Co-operation Fund, the Organisation of American States, the Asia-Pacific Economic Cooperation, the Union of South American States and the Community of Latin American and Caribbean States.

However, the timing of this pilot study somewhat curbed its potential. As the focal point for this study for the government of Chile, AGCID has diligently facilitated requests for information towards relevant ministries within the administration. However, the data received, sometimes with much delay, did not always allow the study team to analyse at the desired depth. The COVID-19 pandemic reduced capacity within the administration. In addition, Chile had a major constitutional revision in an election year (which generated many institutional challenges and changes within ministries). The virtual nature of the mission also contributed to the difficulty in getting appropriate and timely information from Chilean authorities. Despite these challenges, the pilot still provides a number of critical elements and important decision points for the International TOSSD Task Force (see Chapter 1.)

¹ For more information on the work of the Task Force, see www.tossd.org/task-force.

² The latest version of the Reporting Instructions is available at <u>www.tossd.org/docs/reporting-instructions.pdf</u>.

4. Chile's economic and development context

4.1. Chile's economic and development situation

Chile is facing one of the most critical points of political and economic tension in its history. Since 2019, civil society has unleashed a series of protests demanding profound changes to the country's economic system, governance model and legal framework (Amnesty International, 2021[8]; World Bank, 2021[9]). Moreover, the COVID-19 pandemic has caused the worst economic recession in the past 30 years, which places Chile in considerable political and economic uncertainty (World Bank, 2021[9]).

The country has begun re-writing its Constitution, which dates from 1980. Chile's Constitution had backed the economic liberalisation reforms, including massive privatisations that are seen as a main reason for the country's economic prosperity (Sherwood, 2021_[10]). It was the 42nd largest economy in the world based on gross national income (GNI) of approximately USD 284 billion (World Bank, 2022_[11]). In 2019, the country had a GNI per capita of USD 14 990, positioning Chile in the High Income Country category (World Bank, 2021_[12]). Chile has been an OECD member since 2010. As a result of constant economic growth, the country exited the Development Assistance Committee list of ODA recipients on 1 January 2018 [see footnote 2 in (OECD, 2017_[13]; OECD, 2021_[6])].

Chile successfully reduced poverty during the past decades. In 1987, 11.4% of the population lived on less than USD 1.90 a day, but this rate was reduced to 0.3% in 2017 (World Bank, 2017_[14]). Moreover, Chile made progress in closing its economic inequality gap. The Gini coefficient, which ranges from 0 (complete equality) to 1 (complete inequality), stood at 0.562 in 1987. In 2017, this coefficient reached 0.444 (World Bank, 2017_[15]). Chile benefits from a better standard of living than its Latin American peers, as confirmed by the Human Development Index (HDI). Based on 2019 data, Chile ranks as the highest country in the region, with an HDI of 0.851 and an inequality-adjusted HDI (HDI-D) of 0.774, (UNDP, 2020, p. 241_[16]). Given its historical outstanding social and economic performance, Chile has become a point of reference in the region and has started sharing its experience as a South-South Co-operation (SSC) provider (see section 4.2 below).

Chile faces a steadily increasing population. The average annual population growth rate between 2002 and 2017 hovered at around 0.85% (GoC, 2021_[17]). According to population estimates and projections by the National Statistics Institute (INE), the population for 2021 is 19 million. It is projected to surpass 21 million by 2035 (GoC, 2021_[17]). Life expectancy at birth for 2017 was estimated at 80.2 years. Based on INE's calculations, this rate will increase to 83.4 years by 2035 (GoC, 2021_[17]).

The pandemic and social unrest have nonetheless affected Chile's economic performance. In 2020, for example, Chile dropped two positions in a ranking of the largest economies of the world and its GNI per capita fell to USD 13 470 (World Bank, 2021_[12]). The fiscal deficit increased to 7.5% of gross domestic product (GDP), the highest rate in 30 years (World Bank, 2021_[9]). Chile's public debt accumulation also grew considerably. The share of public debt grew from 24.36% of GDP to almost 44% between 2015 and 2020 (OECD, 2021_[18]).

Moreover, the COVID-19 pandemic aggravated a trend of increasing unemployment in Chile. Between 2015 and 2020, the unemployment rate rose from 6.51% to 11.18% (World Bank, 2021_[19]). Women and trade workers in the agriculture and hospitality sectors were particularly affected. In 2020, for example, the country's progress in the female labour market participation rate fell from around 55% to under 40% from February to August (UNDP, 2020, p. 63_[16]).⁴

However, Chile has several institutional strengths, an important track record of economic growth and a commitment to implement assertive public policies aiming at sustainable development (Box 4.1) (Banco Central de Chile, 2020_[20]), which provides a strong basis for recovery. In addition, it can count on the international community to support this recovery. For example, in 2020, at the request of the Central Bank of Chile, the International Monetary Fund approved a credit line amounting to USD 23.9 billion to mitigate the effects of the pandemic (IMF, 2020_[21]). Economic performance has improved since then, as Chile reported a real GDP growth of 11% in 2021 (IMF, 2021_[22]).

Box 4.1. The 2030 Agenda for Sustainable Development

In 2015, Chile openly endorsed the 2030 Agenda and the Sustainable Development Goals (SDGs). This was consistent with previous efforts of public policy to pursue a sustainable and inclusive development (GoC, 2019, p. 13_[23]). Chile reiterated its commitment to the 17 SDGs by articulating actions to achieve these goals as a state policy (AGCID, 2015_[24]).⁵ Nevertheless, the Chilean government has recognised that achieving the SDGs would require major institutional adaptations to implement, measure and follow-up efforts for the 2030 Agenda. Therefore, Chile created the National Council for the Implementation of the 2030 Agenda, which serves as the main governance institution to oversee actions related to the SDGs (GoC, 2019, p. 14_[23]).⁶ The government also established specialised working groups such as the "Technical Group on Indicators" and the "Government Network of the SDGs". Together, they bring together focal points from different ministries to co-ordinate actions and advise the National Council (GoC, 2019, p. 18_[23]).

Chile has emphasised that addressing major national challenges related to the SDGs requires partnerships with the private sector, civil society, academia and other relevant actors. Thus, Chile produced its Second Voluntary National Report, which accounts for the initiatives of actors from different backgrounds in the implementation of the 2030 Agenda (GoC, 2019, p. 14_[23]). In this document, Chile indicates it can report on approximately 70% of the indicators for SDGs 1, 3, 8 and 13. However, the country is not in the position to report, for example, 73% of the indicators for SDG 10 and 86% for SDG 15 (GoC, 2019, p. 28_[23]).

4.2. Chile as a provider of development co-operation

In 1993, Chile began engaging in SSC activities and in triangular co-operation initiatives since 1998. Based on this experience, Chile established a national policy on development co-operation, the *Chilean Strategy for International Co-operation for Development 2015-2018.*⁷ This presents Chile's priorities, guiding principles and objectives to achieve by 2030. Chile has gradually strengthened its legal framework for carrying out development co-operation (see Box 4.2).

Chile's international co-operation policy is based on five fundamental principles: i) the promotion of people's dignity, inclusive and sustainable development from a human rights approach; ii) the strengthening of democracy and its institutions; iii) the promotion of peaceful co-existence and human security; iv) a commitment towards regional integration and convergence with Latin America and the Caribbean (LAC); and v) the strengthening of the role of LAC in global governance (AGCID, 2015, p. 13[24]).

The scope of Chile's co-operation has evolved to adjust to an increasingly complex world and a growing focus on sustainability. Chile has notably engaged in new sectors and with new partner countries over the last decade (AGCID, 2015_[24]). It now maintains co-operation agreements with almost all LAC countries and is considered as an experienced co-operation actor in the region.

Box 4.2. Legal framework and management of aid data as a provider of development co-operation

The Chilean Agency for International Co-operation (AGCI) was created on 19 July 1990 by Law No. 18.988. As a result of Law 19.999, international development co-operation has been recognised as a component of Chile's foreign policy since February 2005. In 2018, after the approval of Law 21.080, Chile introduced reforms to modernise the Ministry of Foreign Affairs and its related institutions. Thereafter, the co-operation agency's name was changed from AGCI to AGCID – The Chilean Agency for International Development Co-operation (AGCID, 2021_[25]) with a new structure (e.g. humanitarian assistance was added to its functions).

AGCID, as the institution that co-ordinates development co-operation for Chile, has six roles: i) to establish the international co-operation programmes needed to comply with the government's development policies; ii) to support foreign knowledge transfer that strengthens scientific capacity, technology, production processes, foreign trade and the country's development; iii) to co-ordinate compliance with international agreements aiming to show Chile's scientific, industrial and commercial capacities in order to strengthen the presence of Chile in the international scene and promote integration processes; iv) to facilitate increased financing and in-kind technical contributions to support Chile's objectives, as outlined above; v) to provide and administer scholarships to foreign students; and vi) to implement and manage development co-operation activities.

³ Calculation based on gross domestic product, current USD prices, (IMF, 2021_[86]), accessed on 14 January 2022.

⁴ Based on International Labour Organization estimates (World Bank, 2020).

⁵ Based on resolution 70/1 of the United Nations General Assembly of 25 September 2015.

⁶ See www.chileagenda2030.gob.cl/.

⁷ See (AGCID, 2015_[24]). This strategy has not been updated since 2018.

5. Main concepts and definitions of the TOSSD statistical framework

5.1. Chilean stakeholders' comments on the preamble of the TOSSD Reporting Instructions

The Reporting Instructions include a preamble⁸ with main objectives and basic principles pertaining to the Total Official Support for Sustainable Development (TOSSD) framework. Chilean stakeholders suggested various improvements to the preamble:

- Add a brief, general introduction to the various components of the framework. For example,
 the preamble could define the scope of an official intervention; mobilised resources; the concept
 of eligible investments; and the modalities covered under TOSSD (e.g. financial and non-financial
 co-operation such as technical assistance or scholarships).
- Reinforce the context in which TOSSD emerges. TOSSD is a tool that complements official development assistance (ODA) and is aimed at achieving the 2030 Agenda through international co-operation. Chilean stakeholders view TOSSD as a way to reinforce multilateralism, as an enabler and basis to achieve the Sustainable Development Goals (SDGs). It is seen as a tool that can provide visibility and better monitoring of multilateral issues, foster co-ordination, partnerships and inclusiveness with stakeholders (e.g. civil society, local government, academia).
- Include a reference (probably after paragraph 4 of the June 2021 version of the Reporting Instructions) to the tradition of South-South Co-operation (SSC). Such inclusion would highlight that SSC arises from shared experiences and affinities between partners based on common objectives. It would stress that SSC is guided, among other things, by the principles of respect, sovereignty and national context, free from any conditionality. Doing so would provide more context on the role of countries like Chile. Specifically, it would signal that they are no longer ODA recipients but are both providing and benefiting from SSC. It would also note they still face great challenges in implementing the SDGs.

5.2. Definitions: The "TOSSD statistical measure", "sustainable development", "resource flows" (§8-10-11-12 of the Reporting Instructions)

- 8. The Total Official Support for Sustainable Development (TOSSD) statistical measure includes all officially supported resource flows to promote sustainable development in developing countries and to support development enablers and/or address global challenges at regional or global levels.
- 10. The concept of "sustainable development" is defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

- 11. "Sustainable development" in the TOSSD context is inherently linked to the Sustainable Development Goals as agreed in the 2030 Agenda. Activities recorded as TOSSD support the implementation of the SDGs by generating sustainable economic growth, ensuring social inclusion, without compromising the environment. As and when the 2030 Agenda is concluded and replaced by another framework, the TOSSD measure will be updated to link to that framework.
- 12. In accordance with the Addis Ababa Action Agenda, the term "resources" in the TOSSD definition covers both financial and technical resources. The flow of resources covers monetary and non-monetary transactions with TOSSD recipients in support of sustainable development for any given year.

Overall, the TOSSD definition seems to adequately capture the views of Chilean stakeholders. However, they provided further recommendations to strengthen its wording and facilitate its operationalisation.

Chile considers the definition of "sustainable development" in TOSSD adequately represents its views. For stakeholders, the definition in TOSSD provides a holistic vision of development in line with the country's view of sustainable development, its international commitments, the SDGs and the 2030 Agenda. Several stakeholders referred to the definition of sustainable development enshrined in the "Law on the General Bases of the Environment" (Law 19 300, Article 2, letter g) to describe the concept of sustainable development in Chile: "Sustainable development is the process of sustained and equitable improvement of the quality of life of people, based on appropriate measures of conservation and protection of the environment, so as not to compromise the expectations of future generations." This definition is also used in Chile's Green Growth Strategy (GoC, 2013[26]).

Moreover, in some speeches of the government of Chile before the United Nations, sustainability refers to development that meets the needs of the present without compromising the capacity of future generations, guaranteeing the balance between economic growth, caring for the environment and providing social well-being (GoC, 2018_[27]; GoC, 2019_[28]). Such a definition would be closer to the one reflected in the SDGs and the one framing the TOSSD framework, i.e. it includes the three pillars of sustainable development – economic, social and environmental.

However, several stakeholders, including the ministries of environment and finance, noted the TOSSD definition of sustainable development is too broad and difficult to operationalise. In other words, it does not always define with sufficient detail what will be measured and reported as support for sustainable development. In this regard, stakeholders provided a number of recommendations to strengthen the definition and its operationalisation:

- Explicitly incorporate the notion of balance between the three dimensions of sustainable development, highlighting their interdependence, as well as their positive and negative effects on each other.
- Add the concept of "inclusion" as development must be socially fair and equitable, including
 with respect to the expectations of future generations. The concepts of sustained improvement,
 well-being and quality of life could also be included.
- Highlight the key role of governance in enabling sustainable development. This echoes the
 importance of the "governance" dimension already highlighted in the TOSSD Indonesian pilot study
 (Delalande et al., 2020_[29]).
- Include additional eligibility or exclusion criteria of the TOSSD framework already in the main concepts and definitions section to guide operationalisation of the concept. Adding concrete examples would help identify public spending for sustainable development at the operational level.
- Make explicit which actors can contribute to sustainability, and how they would (e.g. public companies, subnational governments, public academic institutions).

5.3. Definition of "officially supported resources" (§13-14 of the Reporting Instructions)

- 13. TOSSD aims to capture the entirety of instruments and modalities used by official provider countries and organisations to support sustainable development, including mechanisms that mobilise resources from the private sector. Therefore, in the context of TOSSD, "officially supported resources" are defined as:
- a) resources provided by:
 - i) official agencies, including state and local governments, or by their executive agencies, and
 - ii) public sector corporations.
- b) private resources mobilised by official interventions, where a direct causal link between the official intervention and the private resources can be demonstrated.

Regarding the definition of "officially supported resources", respondents agreed with the TOSSD definition. They suggested strengthening the paragraph by adding mention of non-financial support to reflect SSC modalities. They also suggested better differentiating financial and non-financial resources to better capture the specificities of SSC providers. Chile provides mainly non-financial resources that include activities related to institutional strengthening, training of human resources, skills transfer, mutual learning and knowledge exchange. The main resources in this case are provided in-kind (technical co-operation). This paragraph, therefore, could include a mention of such non-financial activities.

There is no mechanism in Chile to monitor, compile or record the mobilisation of private resources for the SDGs. Gathering this information would require a substantial investment – building and systematising data collection, along with staff training. Chilean stakeholders believe the Task Force could further investigate and discuss the concept of "officially supported" so it becomes easier to understand. Such discussions could also lead to capacity building activities that help explain the TOSSD definitions and modalities related to mobilised private finance.

5.4. Definition and approach for international public goods, global challenges and development enablers (§15-21 of the Reporting Instructions)

- 15. International Public Goods (IPGs) are goods which provide benefits that are non-exclusive and available for all to consume at least in two countries. The term "good" refers to resources, products, services, institutions, policies and conditions.
- 19. TOSSD is a two-pillar framework that tracks officially supported i) cross-border resource flows to developing countries and ii) global and regional expenditures, in support of development enablers, international public goods and to address global challenges.
- 20. International public goods include global public goods, whose benefits are nearly universal (e.g. stable climate), regional public goods (e.g. transboundary water management), whose benefits extend to countries that belong to the same region, and other IPGs whose benefits are neither global nor regional (e.g. bilateral trade agreements). The "regional" dimension can also apply to "challenges" (e.g. acid rains can be considered as a regional challenge) and "development enablers" (e.g. regional peacekeeping activities).
- 21. Data generated through the TOSSD framework can also be used to compile aggregates on sustainable development finance from the providers' perspective.

Chilean stakeholders agreed with the definition of IPGs in the TOSSD Reporting Instructions. In their understanding, IPGs are part and parcel of the SDGs and therefore of TOSSD as the measurement framework for the goals. Such IPGs include, among others, the environment, peace and security, access to justice, health and education. All line ministries are involved in providing IPGs and TOSSD can help them co-operate and find synergies.

Chilean stakeholders find information on Pillar II useful. Collecting information on Pillar II will require Chile to analyse and diagnose its information management systems and national statistical capacities. This would identify missing data and the country's means to collect them.

5.5. Statistical quality standards and concepts, users and activity-level reporting of TOSSD data (§22-32 of the Reporting Instructions)

- 22. Data collected on TOSSD under these reporting instructions should comply with the United Nations Fundamental Principles of Official Statistics (FPOS) which were adopted by the United Nations Statistical Commission (UNSC) in 1994 and by the United Nations General Assembly in 2014.
- 24. All TOSSD resource flows are reportable at the activity level. The term "activity" covers various types of operations, ranging from budget support to project-type interventions, investments and technical co-operation activities. In certain cases, some aggregation is permitted to limit the reporting burden and number of records.
- 25. All TOSSD data will be made publicly available, also at activity level. Any information linked to TOSSD activities subject to confidentiality regimes (e.g. company names) should be filtered out upstream by the data providers.
- 29. TOSSD data is collected primarily from provider countries and institutions. These data are complemented with data from the recipient countries, reported on a voluntary basis, whenever possible and to the extent of their capabilities.
- 30. Bilateral providers are countries and territories that have a development co-operation policy and carry out activities to support sustainable development in third countries.
- 32. TOSSD beneficiaries are identified in the list of beneficiary countries and territories eligible for pillar I and, in the case of pillar II, include international institutions).

Chile agrees the TOSSD framework ought to abide by international quality standards.

Chilean stakeholders agreed with activity-level reporting but noted confidentiality restrictions in the data that multilateral development banks provide. These restrictions may limit the level of detail published in global statistical systems on the operations of some bilateral and multilateral development finance institutions.

Potential users of the TOSSD data in Chile include central government decision makers, including from AGCID, as well as academia and civil society. For the Agency, the data used for the TOSSD and other reports serve as inputs for communication and reinforce public accountability.

Chile agrees with the main statistical concepts of TOSSD but would like to see better reflected the reality of dual provider-recipient countries that provide South-South and Triangular Co-operation. In particular, the concept of "mutual benefit" is not well captured. While part of the realities of SSC is captured under paragraph 35 (collaboration frameworks), stakeholders would also welcome further reference to dual actors in the Reporting Instructions.

⁸ The reader is invited to consult the preamble of the Reporting Instructions at www.tossd.org/docs/reporting-instructions.pdf. The full preamble was not included here to avoid increasing the length of the report.

6. TOSSD Pillar I: Cross-border resource flows in support of sustainable development

6.1. Scope of cross-border resource flows pillar (§39-42 of the Reporting Instructions)

39. The cross-border resource flows pillar covers resources extended to TOSSD-eligible recipient countries in support of sustainable development by bilateral and multilateral providers. The major breakdown is between grants and in-kind contributions on the one hand, and financial transactions on the other hand. Concessional and non-concessional transactions are separately identifiable. Resources mobilised from the private sector by official interventions are also included. However, they are presented under a separate heading as the funds do not necessarily originate from the provider country and may even be domestic, i.e. originate from the recipient country.

As noted earlier, Chile agrees with tracking cross-border resources to recipient countries through Pillar I of the Total Official Support for Sustainable Development (TOSSD) framework. In fact, Chile has reported its Pillar I data through the regular data collection rounds since the first data collection in 2020 (on 2019 expenditures). The reporting, however, only relates to activities of the Chilean Agency for International Development Co-operation (AGCID). Chile does not collect information on resources mobilised from the private sector through public interventions.

- 41. In the TOSSD system, multilateral providers report on activities that they undertake (including both unearmarked and earmarked allocations). The original source of funds can be official providers (through core contributions or pooled funds) or the private sector (through funds raised in the international capital markets or private charitable contributions to multilateral organisations). In the case of funds for which a multilateral institution only provides Trustee services, the organisations implementing the activities, and not the Trustee institution, should report on TOSSD.
- 42. In the case of trust funds managed by several multilateral organisations, it should be considered, on a case-by-case basis, which institution is better placed to report on TOSSD outflows, usually the lead institution

The creation of a TOSSD provider perspective (see also Chapter 11.) has generated mixed reactions among respondents to the questionnaire and during the interviews. The country does not see itself as a pure "provider". Rather, its interventions follow a logic of partnerships along the tradition of South-South Co-operation (SSC). Both partners seek benefits and thus have a dual recipient-provider role.

At the same time, Chile also understands that, from a methodological point of view, it is important to differentiate between the two roles. Quantifying resources contributed to and by various countries and multilateral institutions would help monitor their use to promote sustainable development. This would, in turn, help ensure recipient countries use these resources efficiently. Moreover, it would ensure that their development financing, regionally and globally, does not crowd-out other development co-operation resources. However, such methodological issues need not come at the expense of the overall principles of SSC, which ought to be better reflected in the Reporting Instructions.

Chilean stakeholders also agree to collect information on multilateral organisations in TOSSD. Under Pillar I, the data collection ought to concern only organisations with a development mandate. However, there are confidentiality agreements with multilateral development banks that may limit the granularity of any information supplied by them.

In relation to data on contributions from countries to multilateral institutions (reportable in Pillar II), collecting data could be interesting for Chile, but it also represents a challenge. The Ministry of Foreign Affairs and the Ministry of Finance collect information on Chilean contributions to multilateral organisations. However, this information is incomplete and there is no mandate to unify the data collection for reporting under the TOSSD framework. Regarding the methodology to use for measuring countries' contributions to the multilateral system, stakeholders noted the following preferences:

- Chile would favour inclusion of only a portion of what it provides to multilateral institutions, namely those voluntary contributions to the general budget and earmarked contributions with a specific development purpose. In fact, for Chile, mandatory and assessed contributions do not have a development purpose and thus ought to be excluded from TOSSD reporting.
- Given that contributions to multilateral institutions are included in full, Chile suggests that the Task Force works on assigning development-related coefficients to multilateral organisations. In the case of ODA reporting, this is already the case and some international institutions have pre-defined coefficients for development co-operation (e.g. lbero-American General Secretariat).
- Chile would require more time and resources to analyse the implications of the various methodologies suggested to account for multilateral contributions. The COVID-19 context has not helped in pursuing this agenda within the government.

6.2. Triangular co-operation (§43-44 of the Reporting Instructions)

43. Triangular co-operation (also called trilateral co-operation) implies a partnership between at least three partners, in which three main functions can be identified as follows: The beneficiary partner is a TOSSD eligible country requesting support to address to a specific development challenge; the pivot partner who has relevant internal experience to address the issue in a context similar to that of the beneficiary country, and who shares their financial resources, knowledge and expertise to help others do the same; and the facilitating partner helps to connect the other partners and supports the partnership financially and / or with technical expertise.

44. Each of the pivot or facilitator partners reports on the resources they provide.

For Chile, South-South and Triangular Co-operation projects are not static: all partners engage and seek mutual benefits. Therefore, an actor can carry out several functions (e.g. recipient, provider and facilitator) during implementation of a given project. This is especially true for countries like Chile with a dual role. The Reporting Instructions could be fine-tuned in this respect by:

- Referring concretely to evolving partnerships, e.g. that the role of the three partners in Triangular Co-operation can evolve over time. Indeed, all three partners work together in the formulation of the project in a partnership that adds value compared to traditional bilateral co-operation, as far as possible in line with the development strategies of the beneficiary partner.
- Ensuring the notion of partnerships is reflected more prominently in the Reporting Instructions. The concepts of provider and recipient do not naturally apply to SSC, or even to the future of development co-operation; it is likely to be horizontal and dynamic in the interaction between partners. Moreover, partners can include countries (at the national and subnational level), international organisations, civil society, private philanthropy, the private sector and academia. The concept of horizontal partnerships is key for Chile as it governs all its relations. This includes relations with OECD Development Assistance Committee (DAC) members, such as the European Union. It also includes relations with regional partners (e.g. through the Chile-Mexico Fund or with Uruguay), as all contribute and benefit from the implementation of these triangular projects.
- Providing a better balance between financial and non-financial co-operation. Most South-South and Triangular Co-operation is not financial and mainly consists of technical assistance or scholarships, which require valuation methodologies to monetise inputs.

6.3. Eligibility criteria regarding sustainable development (§47-49 of the Reporting Instructions)

- 47. In the context of TOSSD, an activity is deemed to support sustainable development if it directly contributes to at least one of the SDG targets as identified in the official list of SDG targets developed and maintained by the United Nations Statistical Commission (UNSC) and if no substantial detrimental effect is anticipated on one or more of the other targets.
- 48. There may be cases where reporters cannot find a direct link with one of the SDG targets. This is due to the fact that SDG targets represent a global ambition and may therefore not encapsulate all dimensions of a given developmental issue in their final agreed wording.
- 49. If a reporter cannot find a direct link between one of its activities providing a critical contribution to sustainable development and an SDG target, the reporter will still be able to report it, linking it to a goal and providing an appropriate justification.

Chile agrees with the criteria outlined in paragraph 47 on the activities that can and cannot be included under TOSSD as long as the given activity is directly linked to sustainable development (as indicated in paragraph 49). Overall, the criteria put forward in the Reporting Instructions for eligibility are seen to be balanced. Chile agrees that activities should be reported in TOSSD at the target level, which provides relevant information for stakeholders. Indeed, AGCID's report in 2021 on 2020 expenditures was done at the target level for almost the entire portfolio (97% of activities). Some parts of the government already track activities at the target level [e.g. (GoC, 2020[30])], while some others would be in a position to do so (GoC, n.d.[31]); (GoC, n.d.[32]). Yet, consideration of only targets may be quite restrictive in some areas. Therefore, accepting goal-level reporting in these cases may help consider a broader spectrum of activities and help engage additional Chilean stakeholders in TOSSD.

Chile also agrees on the need for appropriate justification if an activity is to be included with no link to an SDG goal or target. The SDGs constitute a clear, comprehensive and globally recognised framework. If an activity cannot be linked to an SDG, specific and detailed justifications would be indeed timely and desirable, as indicated in the Reporting Instructions. Although the SDGs are seen as sufficiently broad, there may be activities that cannot be linked to a target and that justifiably contribute to sustainable development. Hence, there is need for such a caveat. A specific evaluation methodology will be needed to

ensure progress towards one goal is positive overall, i.e. in absolute terms and over time. Moreover, all stakeholders should widely agree upon such a methodology, especially for activities that would be excluded from the framework. For now, Chile has not yet developed such a methodology, However, there are social, environmental and economic evaluations that could serve as a starting point (e.g. general economic and social impact analyses of environmental public policies, strategic environmental assessments and environmental impact assessments).

Chile suggests defining some of the concepts put forward (e.g. the criterion of "no substantial detrimental effect anticipated on one or more of the other targets"). On climate change issues, Chile proposes a methodology similar to the one of the OECD DAC Rio Markers, where primary and secondary objectives can be identified.

6.4. TOSSD-eligible countries (§50-51 of the Reporting Instructions)

50. To count as TOSSD, an activity should involve a cross-border resource flow to a country on the List of TOSSD recipient countries. For any reporting year, this List includes:

- i. All countries and territories that are present on the "DAC List of ODA recipients".
- ii. Other countries and territories that have activated the TOSSD opt-in procedure.

For Chile, all countries require development co-operation. The 2030 Agenda is open to all countries and Chile does not work with the concepts of "providers" and "recipients", rather with partners that can all have dual roles. In this sense, "traditional" providers of development co-operation could also be TOSSD-eligible. For example, Chile collaborates with OECD DAC members, such as Germany, Japan or the European Union through horizontal partnerships that benefit all partners. The possibility of excluding certain countries from the scope of TOSSD somewhat distorts the reality of international co-operation from the perspective of Chile as it cannot report the full scope of its SSC activities to the TOSSD framework (e.g. Uruguay is excluded from the list, ¹⁰ yet it is a key SSC partner for Chile).

6.5. Measurement of technical co-operation (§53-57 of the Reporting Instructions)

53. The implementation of technical co-operation activities may involve hiring experts or consultants in the international markets or deploying public officials of provider countries. In the first case, TOSSD records the costs incurred by the provider because those costs are already internationally comparable in monetary terms; in the second case a specific methodology is used to estimate the costs in an internationally comparable manner.

Experts contracted in the market

54. If experts are hired in the market, the price of the contract will be recorded in TOSSD, regardless of the country of residence of the expert.

In-kind technical co-operation

- 55. In-kind technical co-operation is defined as technical co-operation implemented using public officials of the reporting country.
- 56. Given the differences in salary levels of public officials across countries, the value of in-kind technical co-operation is calculated by applying the purchasing power parity (PPP) conversion factor for private consumption to the salary costs of the public official(s) involved in the technical co-operation activity. The reporting country provides data on the salary costs corresponding to time actually spent

by the official(s) in the recipient country, including time spent on preparation and follow-up. The PPP calculation is made by the Secretariat collating TOSSD data for all countries.

57. Other expenses related to the implementation of in-kind technical co-operation, which include all costs incurred to deploy the official, such as flights, per-diem, accommodation, internal transportation within the recipient country and training, are also included in TOSSD. These expenses are reported separately from the salary costs, and the PPP factor is not applied.

Chile engages in South-South and Triangular Co-operation, and as such, most of its international co-operation is technical. Such activities include certain items of a financial nature (e.g. travel expenses, per diem). However, staff hours allocated to an activity or the contributions of academic institutions in trainings also need to be included and valued. AGCID has developed a methodology to account for and value technical assistance of such inputs (in both Chilean pesos and USD). AGCID uses staff salaries as the reference base to calculate the cost of the time invested by a person in a given technical assistance activity. This methodology is not yet widely used in all international co-operation activities, but its roll-out, especially now with the TOSSD framework, is seen as fundamental. Notwithstanding progress in the country to monetise technical assistance, Chile still faces some challenges:

- As a dual provider/recipient, Chile finds it challenging to monetise all technical co-operation
 activities. For example, interventions are often designed to benefit Chile and the partner country
 at the same time. Chile would be keen to discuss in the Task Force how to monetise such activities.
 Chile has developed a methodology to valorise the learning experience and will be piloting
 it soon.
- The quantification of technical co-operation may have implications on domestic politics. The quantification of inputs (e.g. staff hours, travel costs) is relevant to report on the SDG framework but also for the country to better track disbursements for international co-operation. However, this discussion may have an impact upon domestic politics. Not all citizens understand why Chile extends co-operation to countries when it still faces domestic development challenges.
- There is a need to standardise methodologies for valuing inputs at the regional level. Discussions are already fairly advanced (with Peru, Mexico, Costa Rica, Honduras and others), but each country has its own methodology. The Task Force could work to take stock of these methodologies and promote the use of one of them for TOSSD.
- The government has not yet decided whether to count administrative costs (e.g. those of AGCID) as development co-operation costs: no decision has been taken with respect to the inclusion in TOSSD of administrative and operational costs of the institutions participating in technical assistance. It is unclear for Chile whether such inputs contribute to sustainable development.

The application of the methodology may be challenging for some multi-partner activities led by AGCID, for several reasons:

- The amount committed by each partner in a given activity is not necessarily known at the beginning
 of the project.
- Projects may span several years.
- Activities can have fluctuating budgets: actual expenditures is decided annually depending on how
 much each partner contributes as per its own methodology for valuing in-kind technical
 co-operation.

6.6. Measurement of resources mobilised from the private sector (§58-63 of the Reporting Instructions)

- 58. Mobilisation (or leveraging) refers to the ways in which specific mechanisms stimulate the allocation of additional financial resources to particular objectives; it requires a demonstrable causal link between finance made available for a specific project and the leveraging instrument used.
- 59. TOSSD measures the resources mobilised by official development finance interventions from private sources, where a causal link between the provision of the private finance and the official intervention can be documented. Transactions are classified as official or private according to who owns or controls the financing entity. Any resources mobilised from public entities should be excluded from the mobilisation measure.
- 60. Data are collected on the resources mobilised from the private sector for the following leverage instruments / mechanisms: guarantees / insurance; syndicated loans; shares in collective investment vehicles (VIC); credit lines; direct investment in companies; grants and loans in simple co-financing agreements; and project financing schemes.
- 61. The point of measurement of the resources mobilised is at the level of the transaction with the host country. In the case of funds or facilities, data is requested on the resources mobilised from the facilities to capture the cross-border transaction with the host country.
- 62. The information collected on the resources mobilised includes the leverage instrument used, the amounts mobilised and the origin of the funds mobilised. Reporting on mobilisation is done activity by activity. This is essential to ensure transparency and quality.
- 63. In order to avoid double counting the resources mobilised in the TOSSD totals, the official actors participating in a project should only report their respective part of the mobilised private financing, using one of the two methodologies in Annex F Data providers must use the same methodology throughout the report and inform the Secretariat of the methodology used. Additional information on mobilisation is collected, for verification purposes only, in a supplementary data file (see Figure 9 in Annex F).

Based on interviews for this study, Chile does not seem to have mandated an institution to mobilise private finance in support of sustainable development in developing countries. In this context, the interviewed authorities were not familiar with the concept of private finance mobilised by public interventions or the international tracking and measurement methodologies. Still, the interviewees believed that any such methodology should be based on conservative assumptions, especially as regards causality between the amount mobilised and the public intervention. Chile would need legislative changes to mandate institutions to mobilise private finance. Subsequently, measuring the effect of such mobilisation would require further capacity building and internal co-ordination.

⁹ See Annex 20 in (OECD, 2021_[74]).

¹⁰ This is the case although the Reporting Instructions allow graduated countries such as Uruguay to optin as recipients in TOSSD.

7. Regional and global expenditures in support of sustainable development and review of Annex E of the TOSSD Reporting Instructions

7.1. TOSSD Pillar II: Regional and global expenditures in support of sustainable development

7.1.1. Scope of flows relevant for Pillar II (64-66 paragraphs)

64. One of the key characteristics of the SDGs is their universality. The 2030 Agenda calls on all countries "to work to implement the Agenda within [their] own countries and at the regional and global levels." TOSSD Pillar II encompasses global and regional expenditures provided in support of BIS and development enablers and / or to address global challenges (as defined in section 1.1). It includes activities whose benefits are transnational in scope.

65. Pillar II will include the resources provided at two levels:

- Activities of multilateral, global or regional institutions that promote international cooperation for sustainable development (for example, standard setting, international monitoring, generation and dissemination of knowledge).
- Certain expenses incurred by providers in their own countries or in countries not eligible for TOSSD (e.g. research and refugee support).

66. The categories of resource flows contemplated in Pillar II are the same as in Pillar I (see section 2.1).

Stakeholders agreed on the scope of flows in Pillar II, which is seen as relevant in the TOSSD context. However, only a few institutions in Chile would be able to report on this pillar. For example, AGCID noted that in this first stage, it will not be able to provide information regarding this Pillar due to mandate limitations (some activities included in Pillar II are not included in AGCID's mandate – e.g. R&D, contributions to MDBs) and the fact that not all sectoral institutions are working with AGCID on international co-operation.

7.2. Review of Annex E on additional guidance on the eligibility of specific themes

Annex E of the Reporting Instructions (RIs) provides additional guidance on the eligibility of specific themes:

- Research & Development (R&D), related to targets 2.a., 3.b., 7.a, 7.b., 9.b, 14.a, 17.6-17.8
- Climate change
- Peace and security related to SDG target 16.a
- Refugees and protected persons related to SDG 17.

For further information, see https://tossd.org/docs/reporting-instructions.pdf.

Regarding the eligibility of specific themes under Pillar II, Chilean stakeholders agreed the following items should indeed be included in the TOSSD framework:

- Peace and security expenditures. All peacekeeping operations emanating from the UN Security
 Council should be included in TOSSD. Chile contributes to such operations (e.g. in Colombia,
 Bosnia and Herzegovina and in the Middle East) and also with military personnel on a voluntary
 basis to peacekeeping operations (on average 20 staff per year). Other peacekeeping operations
 (with no UN mandate) could be included if ordered by a regional non-military organisation and with
 a clear justification provided on its mandate (focused on civil protection and not on defeating an
 enemy).
- Global disarmament activities (e.g. nuclear non-proliferation or arms treaties).
- Some activities using the military (e.g. response to emergencies and natural disasters). It is
 indeed appropriate to include the military deployment and operational and logistical capacity that
 allows civil authorities to operate and collaborate in an efficient and timely manner when in need
 (e.g. military deployment during the COVID-19 crisis).
- Administrative costs of development co-operation offices based in TOSSD recipient countries, but this would require discussion on whether such costs contribute to sustainable development.
- Scholarships and imputed student costs.
- Support to refugees and protected persons (see also section 10.4). Chile agrees with the eligibility criteria that apply to temporary sustenance or protected persons in situations similar to that of refugees, since they are in line with their national legislation. At the same time, Chile does not engage in activities that would lead to the temporary sustenance for protected persons in situations similar to that of refugees.

Chile would also recommend including development-oriented social and cultural programmes (e.g. to support artistic or sporting events, musical concerts) in TOSSD.

At the same time, Chile would recommend excluding the following activities from the TOSSD framework:

- **Nuclear energy and non-renewable energy sources**. Indeed, these are not in line with the country's energy policy (GoC, 2015_[33]).
- Mineral resources and mining related to gas and oil, as well as support to the petrochemical industry. While these are relevant sectors to the Chilean economy, they require constant modernisation to comply with environmental regulations. They are likely to become obsolete due

- to the country's de-carbonisation policy, which prioritises renewable energies, green hydrogen or electro-mobility.
- Humanitarian assistance to local communities that aims to create an enabling environment for military missions.
- Anti-terrorist activities.

7.3. Reporting cycle (§73-74 of the Reporting Instructions)

74. Data on TOSSD provided in any given year Y should be submitted to the custodian agency as early as possible in Y+1, and in any case not later than 30 July for Pillar I and 1 October for Pillar II (see timeline in Figure 5).

The AGCID, as focal point on TOSSD, agrees on the reporting cycle. However, it will only be able, in a first stage, to provide data on Pillar I. The 30 July deadline is an appropriate date to submit the information for the previous year.

7.4. External link, SDG focus, channels, modalities and collaboration frameworks (§77-114 of the Reporting Instructions)

- 86. Digital Object Identifier (DOI) or link to a web page (of the provider, implementing partner or beneficiary) that contains detailed information about the activity and its intended results.
- 92. Unique code identifying the institution through which the activity is implemented. In case the institution through which the activity is implemented does not have a channel of delivery code, indicate the channel category code.
- 95. The various modalities used in the context of TOSSD are as follows: budget support, projects, in-kind technical co-operation experts, other technical co-operation, scholarships and imputed costs of students in provider countries, debt relief, support to refugees / protected persons and migrants, administrative costs, expenses in the provider country not included elsewhere.
- 114. Other frameworks of collaboration tracked under this item include South-South co-operation and triangular co-operation.

Chilean stakeholders provided feedback on various elements of the reporting instructions, namely:

- AGCID will soon have its Information System for International Co-operation (SICI) running on its
 website (SICI is in beta version). In addition, Chile agrees that having external links to TOSSD
 undoubtedly provides useful information to data users. However, in the country context, each
 institution will have to take charge of the information it provides and renders public.
- Chile considers that additional institutions, mainly South-South Co-operation-related
 organisations, could be added to the list of organisations reporting to TOSSD
 organisations. Chile has noted the importance of adding the Pacific Alliance, which provides
 technical development projects and scholarships to TOSSD-eligible countries. Many other
 institutions could be added and Chile will share a list of institutions with the Task Force for inclusion
 (See Annex D for a list of multilateral institutions identified during the pilot to analyse the provider
 perspective).

• The co-operation modalities defined in TOSSD do not always coincide, conceptually, with those used by Chile. Historically, Chile has been mainly engaged in SSC as a dual provider and recipient country. It has used 'technical assistance', "knowledge sharing" and "capacity development projects", as well as "scholarships". In fact, for Chile, South-South and Triangular Co-operation are collaboration "modalities" rather than "frameworks". However, in the spirt of consensus, Chile agrees to work with the current taxonomy.

8. Estimated TOSSD flows for Chile as a provider of financing for sustainable development

Estimated Total Official Support for Sustainable Development (TOSSD) for Chile as a provider of support for sustainable development amounts to **USD 645 million** in 2019. This comprises **USD 6.7 million for Pillar I and USD 638.3 million for Pillar II**. Chile does not track mobilised private resources (e.g. through loans or guarantees).

Table 8.1. Estimated TOSSD resources provided by Chile in 2019

Amounts in USD millions, current prices, 2019 (unless otherwise specified).

Category of flow	Estimates	Notes and sources
A. TOSSD Pillar I	6.70	
South-South and Triangular Co-operation (including in-kind technical co-operation)	6.70	This represents resources provided by Chile to other developing countries, e.g. technical co-operation in various sectors (agriculture, ecotourism, etc.) and scholarships. Source: AGCID (2019 data).
B. TOSSD Pillar II	638.25	
South-South Co-operation (SSC)		
Grants	N/A	This information is not yet collected.
Administrative costs		
Administrative expenditures	N/A	Chilean authorities are still discussing whether administrative costs can be considered as support for sustainable development in Pillar II.
Research & development		
Research & experimental development expenditures	431.42	Government funding of R&D expenditures – Calculations by the authors based on OECD R&D Statistics (https://stats.oecd.org/Index.aspx?DataSetCode=GERD_SOF); Gross domestic expenditure on R&D by sector of performance and source of funds (accessed on 20 May 2022) Conversion rates – Exchange rates – OECD Data; 2019 USD/Peso: 702.897.
Climate mitigation		
Climate mitigation expenditures	77.84	In April 2021, the Ministry of Finance published a "working note" to estimate climate expenditures for the year 2019 covering 51% of the budget spending for that year. Partial estimate of government domestic expenditures for climate mitigation activities (approximately 54.7 billion pesos). Source: (GoC, 2021 _[34]) (DIPRES, Ministry of Finance).
Peace and security		
UN peacekeeping missions	7.62	Includes contributions by Chile to UN peacekeeping operations in 2019 as collected from the Ministry of Foreign Affairs. For 2020, this amounts to USD 2.98 million.
Refugee costs		
Refugee costs	0.47	Including i) support of 508 million pesos to the refugee population and asylum seekers; and ii) support of 1 454 million pesos to foreigners in vulnerable conditions. Based on official budgetary commitments. Average over 2015-21.

Contributions to multilateral institutions		
Contributions to multilateral development banks	83.70	Corresponding to the capital replenishment of IFC for 83.7 million in FY2019-20.
Contributions to other multilateral institutions (excluding UN peacekeeping missions)	37.27	Corresponding to contributions by Chile to multilateral institutions and international initiatives in 2019.
Total official flows (A+B)	644.95	
C. Mobilised private finance		
Mobilised private resources by official interventions	N/A	Chile does not track private resources mobilised by its official interventions.

N/A= Not available.

9. Cross-border official support provided by Chile to other countries and capacity to report on Pillar I

This chapter provides an overall picture of the cross-border support from the Chilean Agency for International Development Cooperation (AGCID) in 2019, which was reported to the TOSSD Secretariat in 2020. The authors used 2019 data as 2020 data were not representative of the Agency's co-operation due to major disruptions from the COVID-19 pandemic. In this chapter, cross-border support "by Chile" only refers to activities managed by AGCID (in-kind technical co-operation and scholarships). The study also revealed significant scope for increased data coverage, especially on support to developing countries by Chilean line ministries. However, this chapter could not consider these data for two reasons. First, Chile did not report them in the context of the 2020 TOSSD data collection process. Second, it did not provide them to the authors during the pilot study.

In 2019, Chile reported 164 TOSSD Pillar I activities amounting approximately to USD 6.7 million. ¹¹ Overall, AGCID has demonstrated a strong capacity to collect and report data on TOSSD Pillar I.

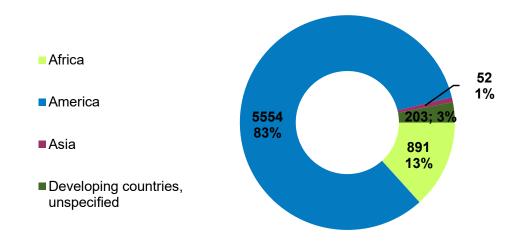
9.1. Geographic allocation of official support

Chile's cross-border support to sustainable development focuses on the American continent. Of the USD 6.7 million of cross-border official support by Chile in 2019, around USD 5.6 million was allocated to the Americas (Figure 9.1). This amount represents 83% of AGCID's total disbursements for Pillar I in 2019. A very large portion of this support (87%) to American countries was granted under the framework of South-South Co-operation (SSC). The remaining 13% was disbursed through Triangular Co-operation (see Box 9.1). Scholarships make up about half of AGCID's support to the American continent (around USD 2.9 million), while in-kind technical co-operation represents around USD 2.7 million.

AGCID also supports a few developing countries outside the Latin America and Caribbean (LAC) region, mainly in Africa. Mozambique receives around 61% of Chile's official support to Africa. AGCID's co-operation with continents beyond LAC takes the form of scholarships, estimated at USD 1.1 million. African countries, namely Angola, Chad, Mozambique and South Africa, received scholarships worth USD 891 000 (13% of total support by Chile).

Figure 9.1. Geographic breakdown of Chilean official support, 2019 (Pillar I)

Amounts in USD thousands and percentages



Notes: The "Developing countries, unspecified" category includes activities targeting two or more countries from different regions. Source: TOSSD Task Force Secretariat, TOSSD database (accessed on 11 March 2022).

Mexico is the largest partner of Chile's co-operation. As seen in Figure 9.2, 18% of Chilean support (equivalent to USD 1.2 million), was granted to Mexico through SSC mainly to the education sector (38%). Most activities reported involve exchange of experience with mutual benefits to both countries. Consequently, Mexico should not be considered purely as a "recipient" of Chile's development co-operation.

Figure 9.2. Main countries benefiting from Chilean official support by modality, 2019 (Pillar I)

Amounts in USD thousands



Source: TOSSD Task Force Secretariat, TOSSD database (accessed on 11 March 2022).

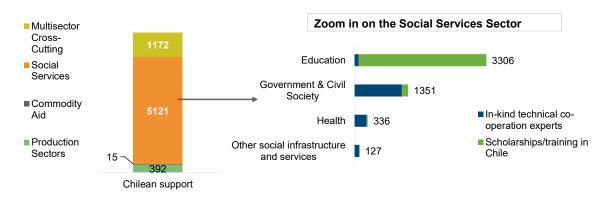
9.2. Sector and SDG distribution of Chilean official support

With regard to sectoral distribution, and as suggested by Figure 9.3, the majority (76%) of resources for Pillar I are allocated to activities in support of social services. Chile's support focuses on education (49% of total disbursements for Pillar I), mostly through scholarships and/or trainings. This is consistent with analysis through the lens of the Sustainable Development Goals (SDGs). Nearly half (44%) of total reported disbursements exclusively target SDG 4 – Quality Education (

Figure 9.4). Still within the social services sector, Chile contributed to strengthening of government and civil society (19% of total disbursements), mostly through in-kind technical co-operation experts. This is also consistent with the second most-supported SDG (Peace, justice and strong institutions, SDG 16).

Figure 9.3. Distribution of amounts by sector, 2019

Amounts in USD thousands



Source: TOSSD Task Force Secretariat, TOSSD database (accessed on 11 March 2022).

Contributions aiming at multiple sectors represent around 18% of total flows for Pillar I. These contributions were mostly focused on disaster risk reduction and environmental policy across the Americas.

Additionally, about 6% of total support is allocated to productive sectors, for which most resources are concentrated in the agriculture, forestry and fishing subsectors.

Finally, in relation to the allocation by SDG, SDG 5 on gender equality appears as the goal with the least percentage of resources allocated (see Figure 9.4). However, this may not represent the reality of Chilean co-operation. Chile has designated gender as a key cross-cutting area in its international development co-operation strategy. All sponsored activities seek the integration of a gender perspective (AGCID, 2015_[35]). Consequently, **Chile may wish to adjust future TOSSD reporting to include SDG 5 targets where relevant**.

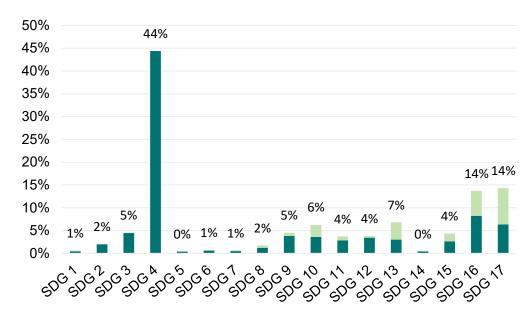


Figure 9.4. Percentages of resources allocated by SDG

Activities allocated to multiple SDGs

■ Activities exclusively allocated to one SDG

Note: The SDG shares represent the percentage of resources allocated to each Sustainable Development Goal (SDG), over the total volume of resources allocated. Each TOSSD activity can be reported with more than one SDG or target. Therefore, the sum of the shares for all SDGs is higher than 100%.

Source: TOSSD Task Force Secretariat, TOSSD database (accessed on 11 March 2022).

9.3. Framework of collaboration and channel of delivery

Most Chilean support to Pillar I in 2019 was granted within the SSC framework. Cross-border flows through SSC arrangements amounted to USD 5.8 million (88% of total disbursements). Chile granted the remaining 12% of contributions to TOSSD Pillar I through Triangular Co-operation arrangements (Box 9.1).

Box 9.1. Triangular co-operation and Chile

Chile is actively engaged in Triangular Co-operation (or trilateral co-operation). In 2019, AGCID reported 24 activities under this framework of collaboration, for about USD 760 000. The amounts shown here only reflect expenditures by Chile. The actual size of activities is much higher, as they include a large number of funding partners.

As shown in Table 9.1, 95% of resources disbursed through Triangular Co-operation are regional activities that involve multiple countries mostly in the Americas. Around 5% of flows were reported to specific countries, with Paraguay as the largest beneficiary.

Table 9.1. Official support provided through triangular co-operation and by recipient

	Disbursements (USD thousands)
America, regional	441.43
Caribbean, regional	147.11
Central America, regional	62.76
Asia, regional	51.64
South America, regional	19.20
Paraguay	12.85
Suriname	11.84
Haiti	6.63
Ecuador	4.97
Caribbean and Central America, regional	1.17
Cuba	0.03
Grand total	759.63

Source: TOSSD Task Force Secretariat, TOSSD database (accessed on 11 March 2022).

With regard to sectoral allocation, Chile mostly used Triangular Co-operation to support disaster risk reduction in the Americas (52% of Pillar I triangular co-operation disbursements). Furthermore, 40% of resources granted through this framework were allocated to social services.

9.4. Capacity of Chile to collect, report and disseminate data on Pillar I

AGCID has a robust data collection process for Pillar I in place, but there is scope for reporting more comprehensively. Since 2018, AGCID has been mandated to co-ordinate all line ministries' contributions to the country's international co-operation [e.g. Ministry of Social Development and Family, Ministry of Environment, Ministry of Energy; see (GoC, 2018_[1])]. At present, AGCID can report on its own activities and those co-managed with other ministries. AGCID reported to TOSSD at the target level for the first time in 2021 for 2020 flows, although not without challenges.

More information on Pillar I could be tracked, as some ministries are implementing international co-operation activities with their own budgets. However, AGCID noted that data collection could be streamlined if the TOSSD Reporting Instructions took further account of the reality of dual provider-recipient countries and their modalities of co-operation. Adapting the TOSSD framework to the conceptual framework of SSC, in the context of SDG indicator 17.3.1, can respond to Chile's suggestion as it separately identifies the modalities used by SSC providers.

Some line ministries track information that would be relevant for Pillar I. For example, the Ministry of Energy tracks international co-operation data, including information on partners engaged, project description, type of co-operation and amounts spent. Yet, despite the ministry's capacity to collect, compile and collate this information, the granularity of the information varies and would need to be standardised. The Ministry of Environment has a similar situation. It develops annual reports on the state of the environment, which include an overview of Chile's international activities on the environment and a detailed list of projects with activity descriptions (GoC, 2021_[2]). Methodologies to monetise technical assistance also vary across ministries.

Chile's National Statistics Institute (INE) could work with AGCID and Chilean line ministries to standardise methodologies and start collecting this information. The COVID-19 context provided an opportunity to standardise methodologies and collect more granular information. Virtual programmes and technical assistance activities have increased and diversified over a broad range of themes.

In terms of data dissemination on SSC, Chile lacks an open information platform dedicated to international co-operation and development. However, it is setting up an information system for international co-operation, the *Sistema de Información para la Cooperación Internacional* (SICI). AGCID has an internal information and control system that is not open to the public. No single application or database within AGCID brings together all the projects of the various areas of the institution. Some projects are registered in an in-house developed application (SIC). Other areas qualitatively and financially control their projects in their own Excel databases or in monitoring systems.

The new SICI system is being developed with support of the Inter-American Development Bank. This support includes building staff capacity to run and collect data on international co-operation in a timely, standardised and orderly manner. The SICI will also generate knowledge and promote transparency in the management of public and external resources dedicated to international co-operation (AGCID, 2021[3]). It will also help AGCID report to multiple institutions, including the Ibero-American General Secretariat (SEGIB), the United Nations and the OECD on TOSSD.

AGCID already has key tools to disseminate the work of Chile on development co-operation, including:

- a website (<u>www.agci.cl/</u>)
- a centre of documentation and information available by e-mail and phone
- an online library: https://appspublic.agci.cl/biblioteca/ where users can register and access up-to-date documents related to Chilean co-operation
- numerous reports, including in the context of the United Nations such as the 2019 Voluntary National Review of Chile (GoC, 2019_[4]).

The future SICI and an expanded participation of other actors beyond AGCID in the TOSSD data collection and publication will increase Chile's capacity to disseminate information on its sustainable development activities.

¹¹ For more information on the definition of Pillar I, its scope and statistical parameters, please refer to the TOSSD Reporting Instructions at www.tossd.org/docs/reporting-instructions.pdf.

10. Chile as a provider of finance for international public goods (Pillar II)

This chapter covers the four main areas where specific eligibility criteria have been developed in the context of Total Official Support for Sustainable Development (TOSSD) Pillar II. In each area, some insights are also provided on the capacity of Chile to report on TOSSD expenditures.

10.1. Public finance for R&D, including on COVID-19

Data on the financing of research and development (R&D) are available in Chile, ¹² but further assessment of their TOSSD eligibility would be required for more precise estimates. TOSSD includes financing by the official sector of R&D into issues directly related to the SDGs. Pillar I includes some officially supported cross-border flows for R&D activities in TOSSD recipient countries. Annex E of the Reporting Instructions details eligibility rules for R&D activities to Pillar II of TOSSD (International TOSSD Task Force, 2021_[36]). Chile reports R&D information to the OECD (Table 10.1). This is a potential basis upon which Chile could build to eventually report R&D related activities to TOSSD. However, further analysis of microdata would need to determine TOSSD-eligible activities, which was not possible in the context of this study.

Table 10.1. Government funding of gross domestic expenditure on R&D, 2019

	2019 USD (millions current PPP)	2015 USD (millions constant prices and PPP) *	2019 Chilean peso (millions) *	2019 USD (current) **	Notes
Total	743.206	678.607	303 244.184	431.42	(E)

Note: (E) Estimated value.

Source: * OECD R&D Statistics (https://stats.oecd.org/Index.aspx?DataSetCode=GERD_SOF; Gross domestic expenditure on R&D by sector of performance and source of funds (accessed on 20 May 2022). ** Calculation by the authors (Conversion.rates - Exchange rates - OECD Data; 2019 USD/Peso: 702.897).

Table 10.1 shows the difference between amounts in current USD (431.42 million) and purchasing power parity (PPP) terms (743.206 million). This raises the question of how to best convert TOSSD figures for expenditures in national currency. It thus echoes the long-standing argument by South-South Co-operation (SCC) providers that financial amounts do not well reflect actual levels of contributions if presented in current terms. The TOSSD framework already includes PPP-adjusted figures for technical co-operation.¹³

Chile could also report some of its COVID-19 related activities in TOSSD Pillar II. Like other countries, Chile has been involved in many R&D activities related to COVID-19 (OECD, 2021[37]). The pilot took place too early for an estimate of total COVID-19 expenditures by Chile. However, it could confirm that Chile could report some COVID-19 R&D related activities in TOSSD. To that end, it could take into account its

13 policy initiatives on the "Science Technology and Innovations Policy Compass (STIP Compass)" (See Box 10.1).

Box 10.1. The CoV-2 Genomes Consortium

The CoV-2 Genomes Consortium is a response from the academic and health communities in Chile to address the COVID-19 pandemic. It brings together the research teams of various Centres of Excellence and universities in the country with knowledge in genomics, bioinformatics, virology and epidemiology to create:

- a national repository of samples of genetic material of the SARS-CoV-2 virus
- a computer platform that processes, collects and stores sequences of the virus genomes obtained in Chile.

Critical scientific data on the genomic sequence of the different variants of the SARS-CoV-2 virus in Chile are made available to the international scientific community, which is invited to also join this initiative. Keeping track of the sequence of the virus helps maintain vigilance regarding circulating variants in Chile and the evolution and possible mutation of the virus.

Such efforts would be relevant for TOSSD since they would match the various R&D eligibility criteria in the Reporting Instructions, including that the activity supports the SDGs.

Source: Ministry of Science, Technology and Innovation; <u>www.cov2.cl</u> and presentation of the <u>https://stip.oecd.org/covid/policy-initiatives/covid/2Fdata/2FpolicyInitiatives/2F952.</u>

10.2. Climate

10.2.1. The importance of climate action for Chile and progress in tracking climate-related TOSSD expenditures

Chile is showing leadership in the climate area and is strongly committed to addressing climate change. Chile recently presided the Conference of the Parties (COP) 25 of the United Nations Framework Convention on Climate Change (UNFCCC) on 2-13 December 2019. It also co-chaired the Coalition of Finance Ministers for Climate Action.¹⁵ In recent years, the identification, measurement, monitoring and evaluation of domestic expenditures for climate change has been increasingly important for the government of Chile. Information on these expenditures is a powerful input for decision making in a context of limited availability of public resources (GoC, 2021, pp. 35-38[38]).

In COP21 of the UNFCCC, Chile had already put forward a cross-cutting financing strategy to address national challenges related to climate change in its Nationally Determined Contribution¹⁶ (NDC). Chile published its first NDC in 2019 (GoC, 2019_[39]), presenting an updated strategy in April 2020 to the UNFCCC (GoC, 2020_[40]).

In 2019, in parallel to strengthening its commitment to robust data on climate action, Chile signed a co-operation agreement with the United Nations Development Programme through its Ministry of Finance. This sought to elaborate a fiscal framework for measuring national climate expenditures. It built on two methodologies: the "Climate Public Expenditure and Institutional Review (CPEIR)" (to review and evaluate domestic climate expenditures using historical budget information) and the "Climate Budget Tagging (CBT)" (to implement a tagging system within the budgetary process).¹⁷

Chile has also participated in recent years in many international seminars and workshops to build its internal capacity. This includes improving measurement of climate expendituresthrough use of OECD definitions and methodologies, notably the Rio Marker methodology.¹⁸

Finally, Chile should soon host the biggest wind farm in Latin America. ¹⁹ The project is scheduled to start in 2023 at a cost of USD 850 million. It will create a wind farm of about 140 wind turbines, generating 2 400 GWh/year (equivalent to the annual consumption of more than 700 000 households). Depending on the financial set-up, some of the investment could be counted as official support or as mobilised private finance in the context of TOSSD. Chile is also a global leader in the production of green hydrogen, which contributes to climate change mitigation (CORFO corporación de fomento y de la producción, 2021[41]).

10.2.2. The government of Chile has the capacity to collect information on climaterelated TOSSD expenditures

In 2021, Chile published its first report on measurement of climate expenditures based on 2019 data. In April 2021, the Ministry of Finance published a "working note" to estimate climate expenditures for 2019 (GoC, April 2021_[42]). This note provides an overview of climate expenditures by Chile and through various dimensions, including by sector, ministry, type (adaptation vs. mitigation), etc. The information is also available by Sustainable Development Goal (SDG), an important dimension in the TOSSD framework. More recently, Chile has developed a promising guide for measuring climate-related expenditures that provides definitions and practical tools for Chilean institutions to identify and classify official climate expenditures (GoC, 2021_[34])

Estimates of climate mitigation expenditures amount to USD 77.8 million for 2019. The TOSSD reporting Instructions (International TOSSD Task Force, 2021_[36]) define the statistical boundaries for climate-related expenditures. In TOSSD, cross-border resource flows related to mitigation and adaptation activities in TOSSD recipient countries are reportable in Pillar I. Pillar II only includes mitigation activities, generally excluding those related to adaptation (see Annex E of the TOSSD Reporting Instructions – Version of May 2021). Figures from the Ministry of Finance (GoC, 2021_[43]) show an estimated 54.71 million pesos (USD 77.8 million) for climate mitigation (See Box 10.2). However, these first estimates only cover about half of the budget for that year according to the ministry. Also, further study of the underlying data would be needed to determine the eligibility of these resources in the context of TOSSD. Nevertheless, these estimates were published as official data. They show that, while more capacity is needed to capture all climate mitigation expenditures, the country can track it at the activity level, as required in TOSSD.

10.2.3. Some remaining challenges and next steps in collecting climate-related TOSSD expenditures

The first exercise to measure climate-related expenditures provides a strong basis for data collection in the context of TOSSD. However, the government of Chile identified specific conditions to do so (GoC, 2021_[34]; GoC, 2021_[38]):

- continued commitment from the authorities at the highest level (President, Minister of Finance, Director of Budgets, Deputy Director of Budgets)
- formalisation of a clear rationale for collection of climate data (transparency, monitoring of expenditures, international reporting, etc.)
- training staff to supervise the process within the Budget Directorate (Dirección de Presupuestos

 DIPRES) and the broader Ministry of Finance, and the approval of methodological tools and a process to agree on climate-related definitions, as well as on how to collect the data
- close collaboration between DIPRES and the Treasury so the work is consistent with the different international commitments of the state

necessary funding to implement the objectives.

Some specific decisions regarding implementation are also needed:

- The exact scope of institutions covered for measuring climate-related expenditures in the context of Chile in general and perhaps also in the context of TOSSD given its eligibility criteria.
- Decisions on the definition of certain climate concepts, classifications and links to the budget. For example, an agreement is still needed within the Chilean administration on the exact definitions of climate "mitigation" and "adaptation". In addition, the budget classification is not yet designed to identify and measure climate-related flows. Therefore, an assessment is still needed on how to regularly collect relevant information and modify computer systems to collect this information.

Specifically regarding TOSSD, the government would need to build internal capacity to screen the climate data and ensure it meets the TOSSD eligibility criteria. Ideally, each ministry should build its own capacity since it is closer to the data. This will also mean the agency collating the information (possibly AGCID) would only need to carry out minimal checks on accuracy.

Box 10.2. Accounting for climate expenditure in Chile

The Ministry of Finance co-ordinates public spending in Chile through the Budget Office. This office co-ordinates the budget cycle to produce the Budget Law for a given year. However, this process does not include planning and budget allocations for climate change. As a result, Chile has no official data on climate-related finance. Still, the ministry has several tools to help identify climate objectives, such as the Financial Strategy on Climate Change, among others (GoC, 2021_[44]).

The ministry carried out a methodological pilot exercise for 2019 that covered 51% of the budget spending for that year. The study noted that 17% of the surveyed spending would be associated with climate change mitigation and thus TOSSD-eligible under Pillar II. This amounted to 54.71 million pesos (or USD 77.8 million) (Córdova et al., 2021_[45]). This represents the only official figures available on climate-related spending in Chile. However, the analysis left out many relevant activities (e.g. sustainable transport projects). The Ministry of Environment also assessed measurement of climate investments for 2018-20. While the two studies are not comparable, the Ministry of Environment finds that a substantial share of public spending tackles climate change mitigation, although it also remains illustrative (over 80% of what they analysed).

The financial strategy on climate change presented by Chile at COP25 establishes the need for more robust information on its mitigation and adaptation spending. To that end, the Ministry of Finance, GIZ and the United Nations Development Programme are working with Chile. Together, they are measuring executed spending for climate change with four ministries for 2021 expenditures and using the Budget Law of 2022 for *ex ante* marking. For this purpose, Chile is using the OECD DAC Rio Marker methodology.

Several lessons are emerging from these processes. First, Chile would need to agree on precise definitions of "climate change spending", both in mitigation and adaptation. Second, it needs to decide whether the central, subnational and/or local governments will carry out the analysis. Third, authorities must decide when to do the analysis. An *ex ante* analysis would take place during preparation of the Budget Law. An *ex post* analysis would take place during implementation, benefiting from data on the execution of projects. One option is to do both types of analysis.

10.3. Peace and security

Co-operation for global peace and security is a key priority of Chile's foreign policy (GoC, 2022_[46]). This policy recognises threats cross-border threats and the need to work collectively to fight for peace and against terrorism in all its forms, the latter being a serious threat to international peace and security. Therefore, Chile strongly supports multilateral co-operation in accordance with the principles of the United Nations and the Organization of American States (OAS). It recognises the importance of fighting against transnational organised crime. This includes concerted and sustained efforts to address illicit activities, such as trafficking of persons, smuggling of migrants and the world drug problem. Similarly, Chile considers that the proliferation of nuclear weapons poses a latent threat. The 2019 Voluntary National Review of Chile was produced in the context of the regular monitoring of the SDGs. It provides a good basis to understand Chile's legal framework in relation to SDG 16 and the areas related to peace and security at the national level (GoC, 2019_[4]).

The perspective of Chile on the TOSSD eligibility criteria related to peace and security is described in section 7.2. Overall, Chile agrees with most of the eligibility criteria outlined in Annex E of the TOSSD Reporting Instructions.

Chile has a long history of participation in peacekeeping missions, which can be counted as TOSSD for an estimated USD 3.4 million in 2019 and USD 3 million in 2020. Chile has participated in many peacekeeping missions over the past 60 years, across all continents, including in Paraguay, Pakistan and Cambodia. Table 10.2 lists Chile's financial contributions to peacekeeping missions in 2019 and 2020. As a member of the OAS, Chile contributes to peace efforts in this context as well. However, the country did not contribute to specific regional peacekeeping missions in 2019 and 2020.

Besides financial contributions, Chile also contributes on average about 20 staff per year to UN peacekeeping missions through UN Police, UN Military Experts on Mission, staff officers and troops. ²¹ Chile could report expenditures related to the deployment of this staff in TOSSD.

Table 10.2. Estimated financial contributions by Chile to UN peacekeeping missions in 2019 and 2020

Mission	Acronym	2019 TOSSD	2020 TOSSD	
		(USD)	(USD)	
The United Nations Mission for Justice Support in Haiti	MINUJUSTH	122 313	0	
The United Nations Mission for the Referendum in Western Sahara	MINURSO	54 708	23 954	
The United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic	MINUSCA	1 029 730	451 343	
The United Nations Multidimensional Integrated Stabilization Mission in Mali	MINUSMA	1 447 283	1 526 214	
The United Nations Organization Stabilization Mission in the DR Congo	MONUSCO	1 357 230	723 252	
The United Nations African Union Hybrid Operation in Darfur	UNAMID	600 046	599 013	
The United Nations Disengagement Observer Force	UNDOF	84 989	84 098	
The United Nations Peacekeeping Force in Cyprus	UNFICYP	0	34 325	
The United Nations Interim Force in Lebanon	UNIFIL	393 865	100 994	
The United Nations Interim Security Force for Abyei	UNISFA	289 124	80 072	
The United Nations Interim Administration Mission in Kosovo	UNMIK	41 716	46 820	
The United Nations Mission in South Sudan	UNMISS	1 502 419	1 502 021	
The United Nations Support Office in Somalia	UNSOS / UNSOA	700 369	532 881	
Total		7 623 792	5 704 987	

Note: This only includes financial contributions as reported by the MFA.

Source: MFA, Chile.

Chile more broadly supports a wide range of institutions related to peace, security, justice and human rights. Chile supports many institutions related to peacebuilding and human rights. These include the United Nations Voluntary Fund for Victims of Torture, the United Nations Interregional Crime and Justice Research Institute and the United Nations Crime Prevention and Criminal Justice Fund.

10.4. Refugees, migrants and protected persons

10.4.1. The legal context of Chile in relation to refugees and protected persons

Law No. 20,430 of 2010, which establishes provisions to protect refugees, and its related Decree 837 of 2011, regulate all issues related to refugees or applications for refugee status. Article 2 of these two normative documents defines the concept of refugee in Chile. Other documents framing the legal context for migration in Chile are the immigration law, D.L. 1094 and Law 21,235 on Migration and Foreigners.

10.4.2. Estimates of refugee costs in Chile

Chile can easily report its refugee costs to TOSSD. Chile allocates specific domestic budget resources, through the Ministry of Interior and Public Security, for the support and integration of refugees, applicants to refugee status and immigrants in conditions of vulnerability. The general objective is to contribute to the inclusion in Chile of foreigners, refugees and refugee applicants who are in a recognised condition of vulnerability. Support for this population is planned through the "Support Programme for the Inclusion of the Immigrant Population" and the "Basic Humanitarian Assistance for Refugees and Asylum Seekers" programme. These programmes, financed by the ministry, are implemented by public and non-profit private institutions. The ministry carried out its last resettlement programme in 2017 (See Box 10.3). The pilot study provides additional evidence that Chile could relatively easily report its refugee expenditures in TOSSD.

The estimated amount reportable in Pillar II for Chile regarding domestic refugee costs amounts to USD 0.4 million per year. Chile could monetise its support to refugees for 2015-21. This support includes i) assistance given to the refugee population and asylum seekers of 508 million pesos; and ii) support to foreigners in vulnerable conditions of 1 454 million pesos. This amounts to about 1 962 million pesos (approximately 280 million pesos per year or USD 0.4 million per year over 2015-21).

Box 10.3. Chile's 2017 resettlement programme

Chile implemented its last resettlement programme in 2017 for 66 Syrian refugees of 14 different families. The programme was sponsored and co-ordinated by the government of Chile, in close co-operation with the United Nations High Commissioner for Refugees (UNHCR) and the Vicaría de la Pastoral Social (VPS). UNHCR provided technical advice and helped finance the programme. The VPS, a civil society organisation, accompanied the integration processes. This ranged from reception, assistance, orientation and follow-up to helping refugees function independently and integrate into Chilean society. The Ministry of Interior and Public Security, through the Department of Immigration and Migration, ensured overall co-ordination and assumed most of its financing. The programme was comprised of many components to ensure the success of resettlement: transportation (from Lebanon to Chile); initial accommodation; interpretation; documentation and residence permits; cultural and social orientation; subsistence for a period of two years; access to public education; labour market integration and access to social housing.

The total cost amounted to 1 613 million pesos (approximately USD 2.45 million). The government of Chile financed 61% of these costs, while UNHCR contributed 37% and the Vicaría de la Pastoral Social the remaining 2% (See Figure 10.1).

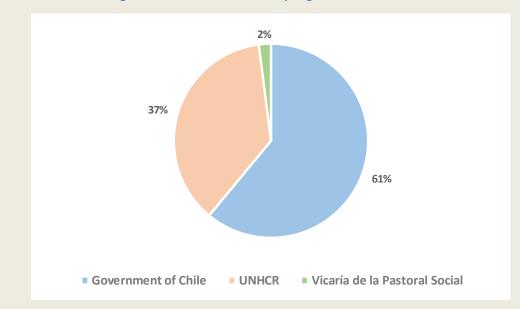


Figure 10.1. Cost sharing of the 2017 resettlement programme

Source: Ministry of Interior and Public Security of Chile.

10.5. Contributions to multilateral institutions

Contributions to multilateral institutions involve spending at the global and regional levels for international public goods, and therefore fall under TOSSD Pillar II. The Task Force still needs to discuss how to reflect such contributions in a TOSSD provider perspective. Section 11.2.1 provides some proposals and simulations.

- ¹² Chile reports data to the OECD on both R&D financing and expenditures. The TOSSD framework is relatively new and still in development when it comes to capturing R&D expenditures, which means that the gathering of data still suffers implementation practicalities. As such, it should not be assumed that it can be automatically delivered. In any case, data should build on systems and policies in place.
- ¹³ See paragraph 56 of the TOSSD Reporting Instructions (International TOSSD Task Force, 2021_[36]).
- ¹⁴ See https://stip.oecd.org/About.html. STIP Compass is a joint initiative of the European Commission and the OECD that aims to collect together in one place quantitative and qualitative data on national trends in science, technology and innovation (STI) policy. The portal supports the continuous monitoring and analysis of countries' STI policies. It seeks to become a central platform for policy research and advice supporting government officials, analysts and scholars. Through its various interfaces, data can be explored and downloaded to analyse country policies on a wide range of STI policy issues. Data are freely accessible following the FAIR principles (Findable, Accessible, Interoperable and Re-usable). For information on COVID-19 related activities, see https://stip.oecd.org/covid.
- ¹⁵ www.financeministersforclimate.org/.
- For more information on NDCs, see <a href="https://unfccc.int/process-and-meetings/the-paris-agreement/nationally-determined-contributions-ndcs/nationally-deter
- ¹⁷ A similar budget tagging system was also initiated in Indonesia, see (Delalande et al., 2020_[29]).
- ¹⁸ Chile does not report ODA and therefore does not use the Rio Marker methodology.
- ¹⁹ See https://horizonte.colbun.cl/.
- ²⁰ See a list of the main ones at www.defensa.cl/noticias/19-aniversario-del-cecopac-ministro-prokurica-destaca-labor-de-chile-en-misiones-de-paz-en-colombia/ (accessed 13 October 2021).
- ²¹ Chile contributed respectively 29 staff to UN peacekeeping missions in 2019 and 12 in 2020. See the summaries of contributions by countries to UN peacekeeping missions in 2019 (https://peacekeeping.un.org/sites/default/files/1-summary_of_contributions_2.pdf) and in 2020 (https://peacekeeping.un.org/sites/default/files/01_summary_of_contributions_33.pdf (accessed on 13 October 2021).

11. Chile's views on the relevance of and options for developing a TOSSD provider perspective

11.1. Introduction and important preliminary remarks on Chile's views on the provider perspective

As its main objective, the Total Official Support for Sustainable Development (TOSSD) pilot with Chile aimed to develop options for a TOSSD "provider perspective". In other words, it would develop and test methodologies to calculate aggregate TOSSD figures by provider that could be compared across countries and institutions. The Task Force has previously noted pros and cons for such an approach. In this regard, the perspective of a South-South Co-operation (SSC) provider was particularly interesting. Chile, like many SSC providers, presents itself as a "dual provider/recipient" of development co-operation. It can therefore well appreciate the two perspectives. On the one hand, it can outline the advantages in compiling statistics on TOSSD by provider. On the other, it can describe the potential risks of this approach on the main TOSSD figures that measure support from the perspective of a recipient.

Recalling that Chile is a dual provider/recipient of development co-operation, this section should be seen as a technical exercise. It does not question how Chile positions itself in the development co-operation landscape.

The analysis represents a strong basis to advance discussion within the Task Force on a provider perspective. However, the context for this pilot limited its full potential (as explained in section 3.4). Notably, the virtual nature of interviews sometimes made it difficult to obtain appropriate and timely information.

Section 11 builds and expands on the document presented at the 13th TOSSD Task Force meeting in June 2021 entitled "Introduction to the provider perspective in TOSSD" (International TOSSD Task Force, 2021_[47]).

11.2. Overall rationale for and presentation of a "provider" perspective in TOSSD

TOSSD has been designed to measure resources for sustainable development from a recipient perspective. Pillar I focuses on support to recipient countries, while Pillar II captures expenditures at the regional and global levels for sustainable development with substantial benefits to developing countries. The TOSSD data visualisation tool²² clearly distinguishes between the two pillars. The mobilised private finance component is also separately identified. Information on the providers of resources is only shown in the microdata (by browsing specific activities in the tool or by downloading the information in Excel).

Some Task Force members have requested that, with the measurement framework and database architecture now in place, a "TOSSD provider perspective" should be developed. Such a

methodology would calculate aggregate TOSSD figures by provider that are statistically comparable across countries and institutions. Some Task Force members want to use TOSSD figures to communicate on their contributions to sustainable development as providers. At the same time, several stakeholders are asking the Task Force Secretariat "who" is providing support for sustainable development and with "what level of financing". Such analyses can help better understand how specific providers support sustainable development in developing countries and at the regional and global levels. The preamble of the TOSSD Reporting Instructions also refers to the possibility of developing a provider perspective. ²³

However, the development of the provider perspective involves some risks. For example, intense communication by providers on their TOSSD "provider" figures could overshadow TOSSD as a recipient-focused measure. It could also overshadow official development assistance (ODA) as a measure of donor effort (see Table 11.1. Pros and cons of the development of a provider perspective of TOSSD). Discussion is needed on how to manage such risks.

Table 11.1. Pros and cons of the development of a provider perspective of TOSSD

Pros	Cons
The provider perspective has been discussed within the Task Force and is already mentioned in paragraph 6 of the Reporting Instructions. It was also requested by several Task Force members.	There is a risk of undermining the TOSSD measure because it is a recipient-focused metric. Having providers communicate on their TOSSD could change the international perception on the framework. It also risks undermining ODA as a measure of donor effort.
There is a need for providers to communicate on their contribution to sustainable development through TOSSD (notably on their Pillar II activities, which is not possible today).	Using scarce resources from the TOSSD Task Force Secretariat to develop and implement a provider perspective may not be in line with the spirit of developing a recipient-centred measure.
It provides a strong incentive for countries to report to TOSSD as it gives recognition and visibility to providers' activities in favour of sustainable development.	The United Nations may not appreciate the development of this perspective. There is already information available on providers in the TOSSD data online tool.

Source: (International TOSSD Task Force Secretariat, 2021[48]).

Developing a TOSSD provider perspective does not necessarily mean publishing figures by TOSSD provider on the TOSSD website. Rather, the Task Force could agree on a methodology. This could allow countries and organisations that wish to communicate about their TOSSD contribution (e.g. to their parliaments or their boards) to do so in a comparable manner.

11.2.1. What is a potential TOSSD provider perspective in concrete terms?

Figure 11.1 presents the issue at stake in a schematic manner. Several types of flows need to be distinguished to understand the options of defining the TOSSD of a given provider:

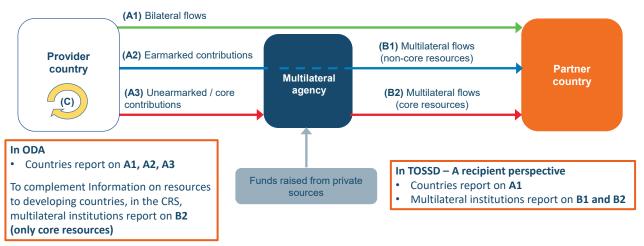
- official bilateral flows directly to recipient countries (A1)
- official flows to multilateral agencies (A2 and A3)
- outflows from multilateral agencies to recipient countries (B1 and B2)
- domestic expenditures within the provider country (C).

A provider perspective aims to reflect the contribution of the provider to sustainable development through these various types of flows.

This study advances the work on the development of a provider perspective for bilateral providers. In the context of TOSSD, multilateral institutions are considered as providers in their own right. However, as this study focuses on a single country, the development of a provider perspective for multilateral institutions should be studied separately.²⁴

As discussed further in section 11.3.1, the case of official bilateral flows ("A1" flows in Figure 11.1) and domestic expenditures ("C" flows in Figure 11.1) is relatively easy to assess. However, an important decision needs to be made in this regard – see further below. The assessment is more challenging when looking at contributions to/through international organisations.

Figure 11.1. Schematic presentations of flows relevant in the context of the provider perspective



Source: TOSSD Task Force Secretariat.

11.3. Elements of a TOSSD provider measure

11.3.1. The case of official bilateral flows and domestic expenditures

The inclusion of bilateral official flows ("A1" in Figure 11.1) and domestic expenditures²⁵ ("C" in Figure 11.1) in the provider perspective is straightforward. However, a critical decision point for the TOSSD Task Force is the valuation of these contributions, namely in nominal terms or in PPP terms.²⁶ The example of R&D in Chapter 10. shows an important difference depending on the choice.

11.3.2. The case of flows to/out of international organisations

At the 13th TOSSD Task Force meeting in June 2021, the Secretariat presented a background paper entitled "Introduction to the provider perspective in TOSSD" (International TOSSD Task Force, 2021_[47]). It presented two broad possible options for collating TOSSD figures from the provider perspective for multilateral flows (Table 11.2).

Table 11.2. Possible methodologies for attributing multilateral flows in the provider perspective

Methodological options for attribution

Option 1: Measured by the inflows to multilateral institutions

Option 2: Measured by attributing multilateral outflows back to provider countries

Source: (International TOSSD Task Force, 2021[47]).

11.3.3. Option 1: What would a TOSSD provider measure based on inflows mean for Chile?

Methodological assumptions

Important methodological caveats and assumptions for analysing the provider perspective in the case of Chile need to be considered to better understand the findings and estimates presented under option 1. These assumptions include for example:

- The scope of multilateral institutions captured cannot be considered as comprehensive in the context of Chile. The organisations in Annex D were mostly collected from the Ministry of Foreign Affairs. In principle, this ministry has an overview of contributions to multilateral institutions except those of multilateral development banks (MDBs). However, the Ministry of Energy could provide additional contributions. Since not all ministries could be consulted, there may be more organisations to which Chile contributes. In addition to Chilean sources, information was collected from the United Nations Department for Economic and Social Affairs on Chile's annual contributions to the UN Development System.
- The approach considered contributions by Chile as TOSSD in full. The Task Force has not agreed on a methodology to assess the extent to which certain organisations support sustainable development. In addition, it has not thoroughly reviewed contributions to certain areas (e.g. cultural heritage, religion, etc.). Therefore, the estimates of TOSSD could not be fine-tuned in these areas. For all transactions, the pilot team did a rapid online review of each institution. This aimed to ensure that no activities were blatantly operating against sustainable development objectives (e.g. support to fossil fuel activities). Given the nature of the organisations supported, the pilot team considered them as a group rather than assessing each one's contribution to sustainable development.

Methodological approach

For option 1, the authors took the following approach:

- For MDBs, TOSSD provider contributions could correspond to capital increases, replenishments and earmarked contributions in a given year. During the period in review, Chile made only one contribution to the International Finance Corporation amounting to USD 83.7 million (cf. Annex B). Given the fiscal year of the World Bank Group runs from 1 July to 30 June, the authors assumed the contribution was entirely disbursed in 2019.
- For UN and other multilateral institutions,²⁷ the TOSSD provider contribution of Chile would correspond to contributions by Chile to these institutions during the year in review (2019).

Main findings

Overall, this option is feasible to implement. It captures financial contributions in any given year by countries like Chile. It does not, however, fully reflect Chile's support to the multilateral sustainable development architecture through its membership in MDBs for several reasons:

- There are no capital increases/replenishments every year (MDBs do not rely on members' replenishments/capital increases to operate. Rather, they rely on funds raised from capital markets and on resources obtained from their lending operations.
- Chile does not systematically contribute to these capital increases and replenishments. In fact, for several organisations, the authors had to go back several years to find such a contribution. This is the case for many other provider countries.

The pilot study also revealed some of the challenges of implementing a provider perspective in the context of Chile:

- Chile has not yet determined, as a country, whether it considers all or part of its contributions to multilateral institutions as actual support for sustainable development or for the sustainable development of developing countries. This echoes the position of Costa Rica in the context of the 2018 pilot. Costa Rica had reservations about the extent to which these contributions can be considered related to sustainable development. It believed they could be simple mandatory contributions arising from a political choice to be members of these organisations. As such, they might not necessarily aim to support development (Berbegal-Ibanez, 2019_[49]). However, other dual providers do consider their contributions to multilateral institutions as support for sustainable development. In particular, contributions to multilateral institutions are part of a conceptual framework for reporting on SSC developed in the context of the United Nations. The framework was developed by a sub-group (led by Brazil and Mexico) of the Working Group on Measurement of Development Support of the Inter-Agency Expert group on the SDGs (IAEG-SDGs) and will inform SDG indicator 17.3.1.²⁸
- Many stakeholders in Chile considered the concept of a "provider perspective" did not fit
 well with the spirit of co-operation as understood by Chile, which considers itself as a dual
 provider-recipient.
- From a methodological point of view, the pilot study revealed the challenge of developing a provider perspective for a country like Chile that is often both beneficiary and provider of the same institution. A provider perspective should in principle consider the amounts received by Chile from multilateral institutions to which it contributes. This makes a calculation of Chile's TOSSD contribution significantly more complex.

With the above elements in mind, the TOSSD of Chile for 2019 under option 1 (measure by inflows) is estimated at USD 358.12 million (see Chapter 8. and Table 8.1).

One element for the Task Force to discuss is the relevance of calculating expenses in national currencies in PPP terms (see also section 10.1).

The pilot study revealed Chile's 218 transactions to about 140 institutions in 2019 for USD 37.3 million (excluding contributions to MDBs and peacekeeping operations). Chile's contributions have been invisible in international development finance statistics until now. If all dual providers/recipients were to report in TOSSD their support to multilateral institutions, this would greatly improve the availability of data on financing for sustainable development at the global level. This would include organisations that receive support primarily from SSC providers and that are not included in the OECD list of ODA-eligible international organisations.²⁹

Finally, from a data collection and analysis perspective, option 1 requires collecting information from TOSSD reporters on their inflows to multilateral agencies. This may represent an additional reporting burden. To date, TOSSD has focused on capturing outflows from multilateral institutions in line with the recipient perspective. In practice, this is already the case as indicated in the TOSSD Reporting Instructions (footnote 16, paragraph 41, May 2021 version): "Provider countries will be requested to report their inflows to multilateral organisations not included in the list, in order to provide the most extensive picture possible of the development finance landscape." This information is also embedded in the conceptual framework for SSC developed in the context of SDG indicator 17.3.1. on the measurement of development support.

11.3.4. Option 2: What would a TOSSD provider measure based on attributed outflows mean for Chile? Case studies of selected MDBs and UN entities

Objective and introduction to option 2

The main objective under option 2 is to define a method for "attributing back" the multilateral outflows (B1 and B2 in Figure 11.1) reported by multilateral institutions in TOSSD to the countries

contributing to the organisations. There are several potential attribution methodologies. Options may differ depending on the type of organisation (e.g. MDB, UN agency or special fund) since they operate in a different manner.

In the context of the pilot study, Chile provided information on contributions to about 140 different organisations to which it regularly contributes. Of these, only 12 have reported their outflows in the TOSSD database (13 in the CRS database). Given this limited number of organisations, it was not possible to estimate in a reasonable manner the TOSSD amount for Chile under option 2. The lack of information on outflows from many organisations will represent a major challenge for option 2 in the initial years of TOSSD.

The authors carried out simulations for three MDBs and two UN entities that report their outflows to TOSSD to advance discussion by the Task Force.

Approach 1. Attribute outflows based on each country's share of total inflows in the reporting year. However, as explained above, there can be years with no inflows, in particular in the case of MDBs.

Approach 2. Attribute outflows based on country ownership in the organisation (share in capital or voting power). Some simulations using this approach are provided below.

The simulation was performed for three MDBs: the Development Bank of Latin America (CAF), the IDB and the International Bank for Reconstruction and Development (IBRD), which is a non-concessional window of the World Bank Group. For UN entities, two entities were selected: the International Labour Organization ILO) and the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA).

There were several rationale and criteria for selecting these institutions as case studies:

- making sure the case studies included both MDBs and UN entities, given the different nature of these institutions
- choosing organisations relevant in the case of Chile, i.e. in which it is a member or a capital shareholder
- choosing organisations for which data on outflows were available
- considering other operational criteria (ensuring authors had relevant contacts within these
 organisations to clarify any questions that might arise from the exercise).

The methodology used a desk review and targeted interviews with relevant staff from these institutions in case there were questions. In particular, relevant staff from UNRWA and the IDB identified the most relevant methodology for accounting Chile's support to these institutions in TOSSD.

Possible methodological approaches for MDBs

Outflows from MDBs could be considered as originating from the banks' shareholders in proportion to their shares. Attribution could therefore be a simple product of the ownership shares and the outflows from the banks. Given that TOSSD covers all financial instruments regardless of their concessionality, the calculation should consider both concessional and non-concessional resources. The formula for the calculation would thus be as follows:

[Provider country X's share of ownership in an MDB Y] multiplied by [the organisation Y's outflows]

However, a criterion is needed to define the "Provider country X's share of ownership in an MDB Y".

MDBs traditionally operate through two types of financing "windows" – concessional financing for the poorest countries and non-concessional financing at market terms for other recipients. These can be described as follows:

- a. Concessional financing windows are typically funded by provider country replenishments, retained earnings from previous activities and, in some specific cases, transfers from sister institutions. Recently, however, concessional windows have also raised funds from the capital markets.³¹
- b. **Non-concessional financing**³² windows raise resources from global capital markets on the basis of the MDBs' capital. This is typically composed of "paid-in" capital, "callable" capital and "reserves" built up over the years through income from operations. Paid-in capital of an MDB is actual cash contributed by its shareholders (core contributions). Together with reserves, paid-in capital constitutes the bank's equity. Callable capital is a contingent liability, payable in the event the bank cannot meet its financial obligations. Shareholders are obliged to pay their share of the callable capital on demand at the request of the bank's Board of Directors although it is not common. Finance raised by the MDBs on capital markets to fund their operations is backed by this obligation.

Based on the above, the following indicators could be used to determine the share of ownership of each shareholder country of an MDB: voting power, paid-in capital, paid-in contributions through replenishments (either latest or historical) and callable capital. Table 11.3 presents their pros and cons.

Table 11.3. Indicators for assessing a provider country's share of MDBs' outflows

Indicator	Pros	Cons
Option 2.a Total share in capital (paid in + callable)	Readily available in annual reports although MDBs would need to provide exact figures (annual reports have only rounded figures). A relatively stable indicator, which facilitates calculations.	For concessional windows, it could misrepresent provider country contributions.
Option 2.b Paid-in capital	Readily available in annual reports although MDBs would need to provide exact figures (annual reports have only rounded figures). A relatively stable indicator, which facilitates calculations. It reflects actual contributions from a country to an MDB, excluding a portion that is in practice never called.	For concessional windows, it could misrepresent provider country contributions.
Option 2.c 50% paid-in capital 50% callable capital	Readily available in annual reports although MDBs would need to provide exact figures (annual reports provide only rounded figures). A relatively stable indicator, which facilitates calculations. It considers both paid-in capital and contingent liability of the country in case the capital is called, giving the same weight to paid-in and callable capital.	For concessional windows, it could misrepresent provider country contributions.
Option 2.d Voting power	It reflects the country's capacity to influence the Bank's activities and operations. A relatively stable indicator, which facilitates calculation. Simplicity of implementation.	Not necessarily available in annual reports. There is not always an economic causality between a country's voting rights and the amount of capital paid to the MDB, which affects MDB's capacity to raise funding on capital markets.
Option 2.e Paid-in contributions in latest replenishment	Readily available in annual reports although MDBs would need to provide exact figures (annual reports provide only rounded figures).	Date of replenishments vary per institution. Replenishment may be ongoing in the moment of calculation. Not relevant for non-concessional windows.

Given that MDBs have different organisational and funding structures, it might be challenging to select an indicator that applies to all MDBs and funding windows within an MDB. Moreover, in some cases, the

concessional windows of MDBs also receive funds from the non-concessional windows. The methodology would need to be adjusted for this cross-subsidisation, and could become complex.

Simulations for multilateral development banks

Table 11.4 summarises the attribution simulations and Annex B provides further details.

The simulation was done for three MDBs: the CAF, the IDB and the IBRD. The CAF reports only on commitments to TOSSD so simulation based on disbursements was not possible. Given these institutions do not carry out replenishments, only the first four options in Table 11.3 were tested.

Table 11.4. Simulation of the attribution of multilateral outflows (core resources) from the CAF, the IDB and the IBRD to Chile

2019, USD millions

	CAF	IDB		IBRD	
Attribution	Commitments	Disbursements	Commitments	Disbursements	Commitments
2.a Total shares	39.13	280.6	332.77	81.79	94.57
2.b Paid in capital	51.45	211.6	250.96	77.64	89.77
2.c 50% paid-in 50% callable	38.29	246.2	291.98	79.79	92.26
2.d Voting power	Not available	280.6	332.77	83.73	96.82

Note: Attribution was not possible on a disbursement basis for the CAF as the organisation only reports commitments to TOSSD. The World Bank Group is not reporting on TOSSD for the study year (2019). Its position remains that the institutions would only consider reporting on TOSSD flows if and when a significant majority of DAC members reach consensus on the standard and the provider perspective in their bilateral reporting. The estimates based on the voting power for the IBRD are based on the percentage published in its annual report, with two decimals points. Attributions might differ significantly due to rounding.

Source: Authors' calculations.

The simulations in Table 11.4 show that results can differ greatly depending on the organisation's distribution of paid-in and callable capital. For example, for the IDB and the IBRD, attributions based on paid-in capital are smaller than attributions based on total capital. Conversely, for the CAF, attributions based on paid-in capital are higher. Simulations based on voting power were only possible for the IDB and the IBRD based on publicly available information. In the case of IDB, Chile's voting power corresponds to its total share in capital. Conversely, Chile's voting power in IBRD is higher than its total share in capital, which explains the differences between options 2.a, 2.c and 2.d.

The Secretariat consulted relevant staff from the IDB and the World Bank on this subject. Staff from both institutions explained that most of the Banks' operations rely less on their capital and more on resources from their own operations. Consequently, they believed that attributing the Banks' outflows back to countries (option 2) would not appropriately present the added value of MDBs to work independently from their shareholders. In particular, IDB colleagues mentioned the IDB income management model has been recognised as totally sustainable (it does not depend on contributions from its shareholders). Therefore, option 2 does not seem appropriate for this institution.

Finally, the simulations do not consider that Chile is a borrowing member and therefore a net beneficiary of some of these institutions. Among the three institutions considered, the IDB and the CAF approved new operations for Chile in 2019. IDB loans extended to Chile amounted to USD 227 million in 2019 (IDB, 2019_[50]). For the CAF, total approvals (including loans and lines of credit) amounted to USD 650 million (CAF, 2019_[51]). If these amounts were considered, attributed flows from the IDB to Chile could range from USD 53.6 million to a negative figure depending on the attribution method. As for attributed outflows from CAF to Chile, they will be negative, or zero if the methodology does not consider negative attributed flows.

Possible methodological approaches for UN entities

Other multilateral organisations, for example UN entities, do not necessarily raise funds from capital markets. They do not have "shareholders" but rather obtain funding primarily through members' assessed or voluntary contributions.³³ In addition to financial contributions, they may receive in-kind contributions e.g. seconded staff. Such non-financial contributions represent a small share of total resources raised, and relevant data on these resources could be difficult to obtain. These entities extend mainly grants.

As a result of their mode of operations, outflows from these entities are usually lower than their inflows. Therefore, the attribution using option 2 (attribution of the institution's outflows) will likely be lower than the actual contribution of the country that would be used in option 1.

The outflows from UN entities could be considered as originating from member countries in proportion of their contributions. Attribution could therefore be a simple product of the core contributions (i.e. contributions to the general budget, both assessed and voluntary) and the outflows from the entities as follows:

[Provider country X's share of contributions in an Agency's total budget] multiplied by [the agency Y's outflows]

Other multilateral organisations that do not raise funds from capital markets and operate mainly with contributions from member countries could be treated the same way as UN entities.

Simulations for UN entities

Simulations have been done for two UN entities: ILO and UNRWA. Table 11.5 summarises the calculations, while Annex C provides more details.

Table 11.5. Simulation of the attribution of multilateral core outflows from the ILO and UNRWA to Chile

2010	חפוו	thousands	core	recources
7019	บอบ	mousanus.	COLE	162001062

	ILO		UNRWA		
	TOSSD database UN database		TOSSD database	UN database	
Chile's share	0.917%	0.399%	0.003%	0.002%	
Reported contribution (option 1)	1 478.36	Non applicable	12.5	Non applicable	
Attribution (option 2)	1 985.77	863.34	23.95	15.82	

Note: Authors' calculations based on indicated sources. Chile's share represents the share of its contributions over the total contributions by all countries in the respective databases.

Source: TOSSD database: https://tossd.online/; UN Secretariat database https://tossd.online/; UN Secretariat database 2021 Secretary-General's report on the implementation of the QCPR | Economic and Social Council

Table 11.5 shows the amount attributed to Chile is lower if contributions of all providers are considered (UN database) rather than only those reporting to TOSSD. In the case of ILO, the difference is important. The authors recommend using the UN database because it better reflects the share of a provider country in a given institution. At the same time, this database is only published in Q2 of year +2 (i.e. 2020 data are published between April and June 2022).

The table also shows the amounts that would be reportable in the TOSSD provider perspective for Chile for ILO and UNRWA under the two proposed options. In the table, the "reported contribution" would correspond to option 1 while the "attribution" would correspond to option 2. The attribution method (option 2) would provide a much lower amount for Chile's contribution to ILO if the UN share is considered. However, it would be a higher attribution in the case of UNRWA.

Although it is unusual for UN entities, outflows from UNRWA were higher than inflows in 2019. UNRWA has experienced a cash deficit in recent years due to fewer contributions caused by the loss of a key donor in 2018. This deficit forced the institution to increase its liabilities and borrow funds from the Central Emergency Response Fund (CERF) operate.³⁴

The case of trust funds and pooled funds

Multilateral organisations, whether banks, UN entities or other, frequently administer trust funds or other pooled funds for specific purposes. In establishing the TOSSD provider perspective, these funds need to be treated separately from core resources for two reasons. First, the organisation cannot use the funds for any purpose. Second, the providers of resources differ from funders of the core budget.

Contributions to trust funds are voluntary. Moreover, not all members of an organisation necessarily contribute to trust funds. Thus, it would be logical to **attribute the outflows from a trust fund back to the contributing countries only** (applying the same formula as for UN entities).

The implementation of option 2 is feasible only for a limited number of trust funds as of today. In practice, in these early stages, only a number of trust funds report their outflows to the TOSSD database. In many cases, only inflows from countries to the trust funds and programmes are available and included as a proxy in the TOSSD database.

11.3.5. Conclusions and questions for discussion by the TOSSD Task Force

Based on the above analysis and their experience in the treatment and processing of development finance data, the authors recommend the following to the Task Force:

- Agree on a statistical methodology that would allow the TOSSD Secretariat, upon request, to calculate and communicate providers' contributions to sustainable development in a comparable manner, either in reports, social media, websites, international communication, to their parliaments, etc. Alternatively, TOSSD reporters could calculate their provider perspective themselves based on the agreed methodology. However, this approach can create issues of comparability, accountability and transparency, and be subject to errors by providers. The methodology should provide a number of safeguards and guidelines to preserve TOSSD as a recipient-focused metric. For example, it should decide whether to still call contributions "TOSSD figures" or something else like "support for sustainable development by provider X" with TOSSD as a data source. Discrepancies between the breakdown by SDG and sectors in relation to the recipient perspective of TOSSD should be explained.
- Retain option 1 as it is technically feasible with existing TOSSD data. It would also allow an optimal
 use of the Secretariat resources given the need to concentrate on the recipient perspective of the
 measure.
- Do not retain option 2 because of:
 - A comprehensiveness issue: this option can only be implemented based on institutions that report to TOSSD, while the pilot has shown several institutions do not yet report to TOSSD. Option 2 would create major discrepancies in the provider perspective depending on whether the country contributes to institutions that report or not in TOSSD. Moreover, even for institutions that do report to TOSSD, this option implies looking for information that is not always easily available (e.g. voting powers, shareholding levels).
 - An issue of legitimacy: the simulations show that flows attributed back to Chile would be very high. Only for the IDB, USD 332.77 million would be attributed back to Chile for option 2 (on a commitment basis, using voting power as a proxy for ownership). This is almost 50 times higher than Chile's bilateral support reported to TOSSD in 2019 of USD 6.7 million. There is therefore a high risk of attributed flows being perceived as inflating TOSSD figures.

o For the UN system:

- A timeliness issue: to apply this option to the UN system, attributions based on the UN database can be calculated only on Q2 of year+2.
- An accuracy issue: attributions based on TOSSD data do not reflect the share of the provider country in the organisation's total funding.
- A capacity/complexity issue: this option is technically complex and cannot be implemented by the Secretariat with existing resources. It requires looking for information on many different institutions, applying proxies when data are unavailable, etc.).
- In addition, the authors would recommend to not publish TOSSD figures by providers on the TOSSD website given the political risks entailed (see Table 11.1.). This would also avoid simple and direct comparisons across providers on the website. Such comparisons are not the objective of TOSSD, as a recipient-focused metric.

Overall, the International TOSSD Task Force would need to decide on several issues with regard to the various options proposed for a provider perspective.

- Which option (option 1 or 2) would the Task Force like to retain to account for the support to the multilateral system?
- If option 1 is retained:
 - o Should contributions be considered on a commitment or a disbursement basis?
- If option 2 is retained:
 - Should contributions be considered on a commitment or a disbursement basis? If the
 option retained is on a disbursement basis, commitments could be used as a proxy in case the
 organisation does not report on disbursements, as is the case for the CAF.
 - Which criterion should be used for attributing back the outflows? (See section 11.3.4). The four potential options are: the country's share in the capital stock of the organisation (option 2.a), the share in paid-in capital (option 2.b), a combination of paid-in and callable capital (option 2.c) and voting power (option 2.d).
- How will it deal with the challenge of developing a provider perspective for a country like
 Chile that is also a beneficiary of many institutions to which it contributes? A provider
 perspective should in principle consider the amounts received by Chile from multilateral institutions
 to which the country contributes. This makes a calculation of Chile's TOSSD provider contribution
 significantly more complex.
- Once a methodology is agreed on how to develop the provider perspective, should providers calculate and communicate on their TOSSD figures? Or should the Secretariat calculate them, upon request, to ensure accuracy, transparency and accountability on the use of TOSSD-related aggregates?

- ²² https://tossd.online.
- ²³ See the preamble of the TOSSD Reporting Instructions, <u>www.tossd.org/docs/reporting-instructions.pdf</u>.
- ²⁴ Preliminary consultations by the Secretariat with the Inter-American Development Bank in the context of this pilot suggest the provider perspective of multilateral development banks could include both B1 and B2 resource flows.
- ²⁵ The main categories of domestic expenditures captured in TOSSD relate to R&D for sustainable development, climate mitigation, administrative costs for carrying out sustainable development activities, in-donor refugee costs.
- ²⁶ PPP factors can only be applied to expenditures in national currency.
- ²⁷ To simplify an already complex issue, the authors looked at the dataset of institutions collected from Chile as if they were all multilateral institutions. However, the full development of a provider perspective may require analysing the various channels of delivery and possibly proposing different methodologies for each type (e.g. multilateral institutions, international non-governmental organisations, international initiatives and public-private partnerships).
- ²⁸ For more information, see <u>IAEG-SDGs-04-Note-on-the-outcome-of-the-subgroup-on-SSC final-after-WG.pdf (un.org)</u>
- For more information on this list, see www.oecd.org/dac/financing-sustainable-development/development-finance-standards/annex2.htm
- ³⁰ This is the traditional configuration of funding windows, even though institutional innovation has also been taking place in the last few years. For example, in 2017, the ADB merged its Asian Development Fund (ADF) lending operations and ordinary capital resources balance sheet. This sought to make the ADB less dependent on members' contributions and to leverage additional resources from capital markets for concessional lending.
- ³¹ For example, IDA, the concessional window of the World Bank, has recently started to leverage funds from capital markets. The ADB has merged its concessional and non-concessional windows.
- ³² For the sake of simplicity, this paper does not analyse MDBs' private sector windows (e.g. International Finance Corporation, Multilateral Investment Guarantee Agency) the funding sources of which are more diverse.
- ³³ Some organisations also obtain funding from private sector entities e.g. philanthropic foundations or NGOs, or through donations from private individuals. However, they still require countries' contributions to operate, as they extend mainly grants.
- ³⁴ For more details, please see the report to UNRWA's audited financial statements (section B) at A/76/5/Add.4 E A/76/5/Add.4 Desktop (undocs.org)

Annex A. List of institutions consulted during the virtual mission

- 1. Catholic University of the Maule (Universidad Católica del Maule)
- 2. Chilean Agency for International Co-operation for Development
- 3. The Chilean Association for the United Nations (Asociación Chilena Pro Naciones Unidas)
- 4. Delegation of the European Union in Chile
- 5. Ministry of Energy
- 6. Ministry of Environment
- 7. Ministry of Finance
- 8. Ministry of Foreign Affairs
- 9. Ministry of National Defence
- 10. Ministry of Social Development and Family
- 11. Ministry of the Interior and Public Security
- 12. National Statistics Institute

Annex B. Option 1 – Estimated contributions by Chile to selected MDBs

Table B.1. Estimated contributions by Chile to selected multilateral development banks in 2019

	2019 estimated TOSSD contribution by Chile (USD thousands)	Reviewed scope	Methodology used	Notes and sources
IBRD – International Bank for Reconstruction and Development	0	Amounts of paid-in capital and subject to call	(1)	(IBRD and IDA, 2015 _[52] ; IBRD and IDA, 2016 _[53] ; IBRD and IDA, 2018 _[55] ; IBRD and IDA, 2018 _[55] ; IBRD and IDA, 2019 _[56] ; IBRD, 2020 _[57])
IDA – International Development Association	0	Contributions to the latest replenishment	(2)	Chile did not participate in the last three replenishments, covering the following periods: IDA17 (1 July 2014 to 30 June 2017), IDA18 (1 July 2017 to 30 June 2020) and IDA19 (1 July 2020 to 30 June 2023). See: https://ida.worldbank.org/en/replenishments
IFC – International Finance Corporation	83 781	Capital stock, which includes a. Subscribed and paid-in capital, b. comprehensive loss income c. Retained earnings	(1)	(IFC, 2019 _[58]) (IFC, 2020 _[59])
MIGA – Multilateral Investment Guarantee Agency	0	Total subscriptions (which includes paid-in capital and callable capital)	(1)	(MIGA, 2019 _[60]) (MIGA, 2020 _[61])
CAF – Development Bank of Latin America	0	Paid-in capital and callable capital	(1)	(CAF, 2020 _[62])
IDB – Inter-American Development Bank	0	Paid in portion of subscribed capital + additional paid-in capital + callable portion of paid-in capital	(1)	(IDB, 2019 _[50]) (IDB, 2018 _[63])

Note: (1) The estimated contribution corresponds to the comparison between capital stock as of 30 June 2020 and that of 30 June 2019 in the financial statements of the respective organisations. The exceptions are CAF and IDB, which have a fiscal year from January to December (this had no impact since the increase in capital was null in 2019). (2) For IDA, the authors looked at the potential contributions to the IDA18 replenishment covering projects funded from 1 July 2017 to 30 June 2020. (3) AIIB is not included in the table because Chile became a member on 2 July 2021.

Annex C. Option 2 – Calculations of attribution of multilateral institutions' outflows to Chile

The authors have used case studies to illustrate the possible implications of a provider perspective for multilateral development banks (MDBs) and UN entities. This aims to advance discussion by the Task Force on the provider perspective and recognise that Chile is not a major contributor to MDBs. They made calculations for three MDBs and two UN entities for which data on outflows were available for 2019.

Attribution of outflows from multilateral development banks

Table C.1 shows reported outflows from the International Bank for Reconstruction and Development (IBRD), the Latin American Development Bank (CAF) and the Inter-American Development Bank (IDB) for the reporting year 2019.³⁵

Outflows in the table below only consider core resources, but attribution could also consider non-core resources. For core resources, information would be needed from multilateral institutions on contributors to each trust fund and the corresponding shares of their contributions in total funding of the trust fund. The same methodology could also be applied to non-core outflows but separately as funding countries are not the same as for core resources. Moreover, the institutions would need to report their non-core outflows in TOSSD. This is the case for many – but not all – of the multilateral institutions that report to TOSSD to date. Among the three institutions for which simulations have been carried out, only the IDB reports outflows from non-core resources. These amounted to USD 148.8 million on a commitment basis and USD 171.9 million on a disbursement basis in 2019.

Table C.1. Outflows from CAF, the IDB and IBRD

2019, USD millions, core resources

	CAF	IDB	IBRD
Gross disbursements	Not available	8 995.95	19 472.88
Commitments	9,991.42	10 668.33	22 515.70

Source: TOSSD database, https://tossd.online/. For IBRD Creditor Reporting System, see https://stats.oecd.org/.

Table C.2 shows the simulated ownership of Chile in the CAF, IDB and IBRD against several attribution criteria. These criteria comprise the share of the country in the total stock capital of the organisation; the share in the paid-in capital only; the share in the callable capital only; and voting power. In some cases, voting power is the same as total share of the organisation. In other cases, it is not the same because some shares provide voting rights and others do not. The information on share levels and voting powers was found in annual reports of each institution (CAF, 2019_[64]; IDB, 2019_[65]; IBRD and IDA, 2019_[56])

Table C.2. Simulated ownership of Chile in CAF, the IDB and IBRD

2019 unless otherwise specified

Ownership of Chile	CAF	IDB	IBRD (As of 30 June 2020)
Percentage of total shares	0.392%	3.119%	0.420%
Percentage of paid capital only	0.515%	2.352%	0.399%
Percentage of callable capital only	0.252%	3.121%	0.421%
Voting power	Not available	3.119%	0.430%

Note: Voting power of Chile in the CAF was not specified in their annual report.

Source: Annual reports of the CAF, IDB and IBRD.

Simulations have been carried out with the different ownership options using both gross disbursements and commitments as a basis (See Table C.3). The simulations on a net basis have not been considered because the TOSSD headline figure is on gross disbursements and repayments are collected only for information purposes, whenever possible. Simulations have also been made on a commitments basis because some organisations report to TOSSD only based on commitments (e.g. CAF). Others report more detailed information in the TOSSD database in commitments together with aggregate disbursement (by country, sector, etc.). The TOSSD Task Force could consider both options (the use of commitments or disbursements as a basis). However, it should also consider that some MDBs report on Board approvals instead of commitments. This may overestimate the amounts attributed to individual providers.

Table C.3. Simulated attribution of multilateral development banks' outflows to Chile

2019, USD millions

	CAF	II	В	IBI	RD
Attribution	Commitments	Disbursements	Commitments	Disbursements	Commitments
Total shares	39.13	280.6	332.77	81.79	94.57
Paid in capital	51.45	211.6	250.96	77.64	89.77
50% paid-in, 50% callable	38.29	246.2	291.98	79.79	92.26
Voting power	Not available	280.6	332.77	83.73	96.82

Note: Attribution was not possible on a disbursement basis for the CAF as the organisation reports only commitments. Total shares are based on capital subscriptions.

Source: Authors' calculations.

The calculations in Table C.3 show that attributions are higher on a commitment basis than on a disbursement basis for the organisations considered. In the case of the IDB and IBRD, attributions are higher when using the "total share" in the organisation's capital stock than when using "paid-in capital" as a criterion. This is because Chile's share in paid-in capital in these organisations is smaller than its share in total capital stock. With regard to voting power, there are differences when voting power is higher than participation in the institution's capital stock as is the case for the IBRD.

Attribution of outflows from other multilateral institutions: Example of two UN entities

The report uses two UN entities that report to TOSSD to help advance discussion on the provider perspective: the International Labour Organization (ILO) and the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA). As an important difference with the MDBs, UN entities

do not usually raise funds from capital markets. They might raise some funds from the private sector, but these are often not a substantial share of their total resources. Moreover, they mainly provide grants and technical assistance to developing countries. As a result, their outflows are usually lower than their inflows. Therefore, it is likely that attribution using option 2 (based on an attribution of the institution's outflows) will be lower than using option 1 (a provider perspective based on inflows).

For example, according to UN Secretariat (2021[66]), core contributions to ILO, excluding local expenditures (funding from a given country for projects that benefit their own territory) in 2019 amounted to USD 268.1 million. Of this amount, USD 267.7 million was from countries and territories. UNRWA's reported outflows from core contributions in 2019 amounted to USD 216.6 million, almost 20% lower than inflows to UNRWA. In the case of UNRWA, reported outflows are higher.

Table C.4 shows gross disbursements from core resources reported by ILO and UNRWA to TOSSD. Most UN entities, including ILO and UNRWA, report on disbursements. They request that commitments are set equal to disbursements, which is a possibility in the database and used by a number of institutions. Since these institutions extend only grants, their commitments would be similar to disbursements. Therefore, simulations have been carried out as per the disbursement database. The figures would be the same on a commitment basis.

Table C.4. Outflows from core resources, ILO and UNRWA

2019, USD thousands, core resources

	ILO	UNRWA
Gross disbursements	216 636.15	765 022.00

Note: Calculations are made in thousand USD (as opposed to million USD for MDBs) because the contributions from Chile to these organisations are relatively small.

Source: TOSSD database https://tossd.online/.

The study proposes two different options to calculate the share of Chile's contribution to these organisations. The first one is based on the share of Chile's contribution in total core contributions reported to the TOSSD database. However, a number of countries are members of these institutions but do not report to the TOSSD database. It is also unlikely that some of these non-reporting countries will start reporting in the near future. They might not have development co-operation programmes or might not consider themselves as providers of development finance. Therefore, as a second option, the attribution has been calculated based on data published by UN Secretariat (2021_[66]). It calculates Chile's share in total core contributions received by the institution in the reporting year 2019. The share of Chile in the UN database is lower because it includes more provider countries. However, it also provides a better proxy of the country's financial participation in the organisation. Table C.5 provides the corresponding shares and the attribution.

Table C.5. Chile's simulated shares in ILO and UNRWA, based on outflows

2019, USD thousands, core resources

	ILO		UNRV	/A
	TOSSD database	UN database	TOSSD database	UN database
Chile's share	0.917%	0.399%	0.003%	0.002%
Reported contribution (option 1)	1 478.36	non applicable	12.5	non applicable
Attributed amount (option 2)	1 985.77	863.34	23.95	15.82

Note: Authors' calculations based on indicated sources.

Source: TOSSD database (https://tossd.online/); UN Secretariat database: (UN Secretariat, 2021[66]).

As Table C.5 shows, the participation of Chile is lower if contributions of all providers are considered, and not only those reporting in TOSSD. In the case of ILO, the difference is particularly important.

The table also shows amounts that would be reportable in the TOSSD provider perspective for Chile. The actual contribution reported by the country would correspond with option 1, while the attribution corresponds with option 2. In the case of UN entities, using option 2 (i.e. the attribution method) would result in a much lower amount for Chile's contribution to ILO, if the UN share is considered. However, for UNRWA, it would result in a higher attribution.

Annex D. Chile's contribution to international organisations

The authors compiled Chile's financial contributions to international organisations in 2019. The Ministry of Foreign Affairs, Ministry of Energy and the Ministry of Environment provided data. Additional information on contributions to UN agencies was retrieved from UN Secretariat (2021[66]). Based on the information already collected from the ministries mentioned above, additional data on financial contributions to international organisations is likely available in other Chilean line ministries. The study tracked 218 transactions to about 140 institutions. The complete list of all transactions to international organisations collected in the pilot study can be consulted at https://tossd.org/docs/Annex D.xlsx.

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³⁵ The World Bank's group did not report to TOSSD in 2019 and 2020. However, the institution reports its outflows in the OECD DAC CRS and the calculations are based on these data. If a provider perspective is agreed upon, the institution would need to report its outflows to TOSSD for attribution.

