



THE ROAD TO EQUALITY:

HOW DO EU MEMBER STATES ADDRESS INEQUALITIES THROUGH INTERNATIONAL COOPERATION?

CONCORD

European NGO confederation for relief and development

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ABOUT THE REPORT

This report provides an EU-wide analysis of how the international cooperation strategies and cooperation organisations of EU Member States (MS) respond to the challenge of inequalities. The analysis here was conducted between July and October 2021 based on published data and documents available. It was carried out by CONCORD members, and involved constant exchanges on how best to analyse and assess the strategies and practices the different EU MS adopted to tackle inequalities. The report seeks to establish a baseline study CONCORD members can use when engaging in a constructive dialogue with EU MS and the EU, encouraging them to raise their ambition. This work is the first of its kind, and is based solely on the publicly available data CONCORD's members could find. It makes no claim to be exhaustive. (See Annex 2 for methodological notes and sources.)

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EXECUTIVE SUMMARY

EU Member States committed themselves to tackling inequalities when they adopted the 2030 Agenda for Sustainable Development, the European Consensus on Development (2017) and the Council Conclusions on addressing inequalities in partner countries (2019), and in the common EU response to COVID-19. Some Member States (MS) have also given individual commitments.

Research has shown that inequalities are economically inefficient and hinder social development; tackling inequalities is necessary if we are to achieve all the Sustainable Development Goals (SDGs). CONCORD is committed to supporting the reduction of inequalities both through its members' work and by following up on the commitments by the EU and its Member States to reduce inequalities through their international cooperation.

This report provides an EU-wide analysis based on an assessment of how Member States' organisations and their international cooperation strategies respond to the challenge of inequalities. The research focuses on five key aspects: (1) Member States' political commitment to reducing inequalities, (2) mainstreaming tools and practices, (3) redistributing wealth to partner countries, (4) targeted action within partner countries and (5) Policy Coherence for Sustainable Development.¹

ITS MAIN CONCLUSIONS ARE:

1. The EU MS' political commitment to addressing inequalities as a multidimensional concept, through their international cooperation, has been insufficiently translated into practice, with very limited guidance and even less training, data gathering, analysis, monitoring, evaluation or human resource allocation to support concrete efforts in partner countries to reduce inequality.

2. Even when we do see a clear political commitment from development ministers, the lack of policy coherence for sustainable and inclusive development demonstrates that this commitment is often not shared by other ministries, such as those responsible for trade, taxation, justice or climate policies.

3. When it comes to reducing inequality between countries, a majority of MS fail to meet either their overall Official Development Assistance (ODA) target or their target for ODA to least developed countries (LDCs). MS have not systematically supported LDCs in their efforts to increase their fiscal space, and they pay insufficient attention to fair taxation. Moreover, MS' financial services and corporate tax practices increase opportunities for tax avoidance in partner countries.

4. Several MS are doing well in specific areas, so they could all benefit from peer learning and guidance.

If MS are resolved to act, they must provide the resources and support needed to tackle inequalities seriously, both in their international cooperation and in their other policies affecting partner countries. As already indicated in CONCORD's **AidWatch 2021**, the EU's delivery of equality-focused ODA is "nowhere near sufficient to curb the rising inequalities that have recently been further aggravated by the global pandemic".²

This research, based solely on the publicly available data that CONCORD's members could find, is the first of its kind. This being so, it makes no claim to be exhaustive: it seeks rather to call the attention of MS to the challenge of understanding, integrating and reporting on our findings, as a way of reducing inequalities through international cooperation. This paper, its associated data and individual MS dashboards are complementary, all making useful contributions to an open dialogue on how to tackle inequalities better. Tackling inequalities is a key determinant for achieving the SDGs. (See Annex 2 for methodological notes and sources.)

Disclaimer:

All the data used was collected from officially published documents and websites of EU MS, and data reports to the OECD (*oecd.stats*), over 2021. Their use and interpretation is the sole responsibility of CONCORD. In this paper, CONCORD has included only published data and information shared by MS.

¹ The key tool for the research process has been the EU MS Infosheet (template available in Annexes) which served as a basis for data collection and assessment. Of the 27 EU MS investigated between July and October 2021, CONCORD's focal points in 24 of them provided complete or almost complete information on the indicators set; the remaining three (Hungary, Slovakia and Spain) could be included only in some parts of this analysis.

² CONCORD, *AidWatch 2021. A Geopolitical Commission: Building partnerships or playing politics?* <https://aidwatch.concordeurope.org/2021-report/>. Hereinafter referred to as CONCORD, *AidWatch 2021*.

INTRODUCTION

EU Member States (MS) committed themselves to tackling inequalities when they adopted the 2030 Agenda for Sustainable Development, the European Consensus on Development (2017) and the Council Conclusions on addressing inequalities in partner countries (2019), and in the common EU response to COVID-19. Some Member States have also given individual commitments.

In this context, CONCORD is committed to following up on the pledges made by the EU and its MS to reduce inequalities through their international cooperation (in all stages of policy-making, programming and other action), supporting what goes well, flagging shortcomings or incoherencies and holding the EU and its MS to account for their commitments.

Addressing inequalities calls for a multi-dimensional, intersectional approach. Adopting a multidimensional approach means taking into account various relevant, interrelated aspects of people's lives such as income, health, security, education, decent work and the ability to participate in decision making. Intersecting inequalities are a combination of persistent disadvantages linked to a person's characteristics and identity (such as gender, age, disability, race, caste, ethnicity, class, etc.). Unlike the rest of the population, groups and individuals facing multi-dimensional and intersecting inequalities see their access to and enjoyment of human rights and capabilities dramatically and continually undermined and diminished.

This report provides an EU-wide analysis of how EU Member States' international cooperation strategies and organisations respond to the challenge of inequalities. It seeks to establish a first baseline study on which EU MS and institutions can act. It also seeks to be a useful reference for a constructive dialogue on inequalities between EU MS and CONCORD members.

The study has been structured around five key areas of analysis:

- 1. EU Member States' political commitment to reducing inequalities through international cooperation**
- 2. Mainstreaming tools and practices (guidance, training, human resources, etc.) for translating the reduction of inequalities into effective action**
- 3. The redistribution of wealth to partner countries**
- 4. Targeted action within partner countries**
- 5. Policy Coherence for Sustainable Development.**

1. The starting point: political commitment to reducing inequalities through international cooperation

Political commitment can be considered the key starting point for any EU MS strategy on addressing inequalities. For this commitment to be solid, it must be reflected in the MS' cooperation strategies, programming documents and public statements, and even in its institutional framework.

To examine MS' political commitment, the analysis focused on gathering evidence concerning:

- The express (or tacit) commitment made by EU MS to reducing inequalities, at the same time capturing information on the different ways in which their commitment is reflected in the political arena: strategy, objectives, public statements, and/or an institutional entity (e.g. a representative or committee, etc.) that has a mandate to advise on how to reduce inequalities in the MS' international cooperation and then report on how it fares;
- The definition associated with the term 'inequality', in order to elucidate whether this concept is understood by the MS to be multidimensional or whether the fight against inequalities is associated with a particular group or sector(s).

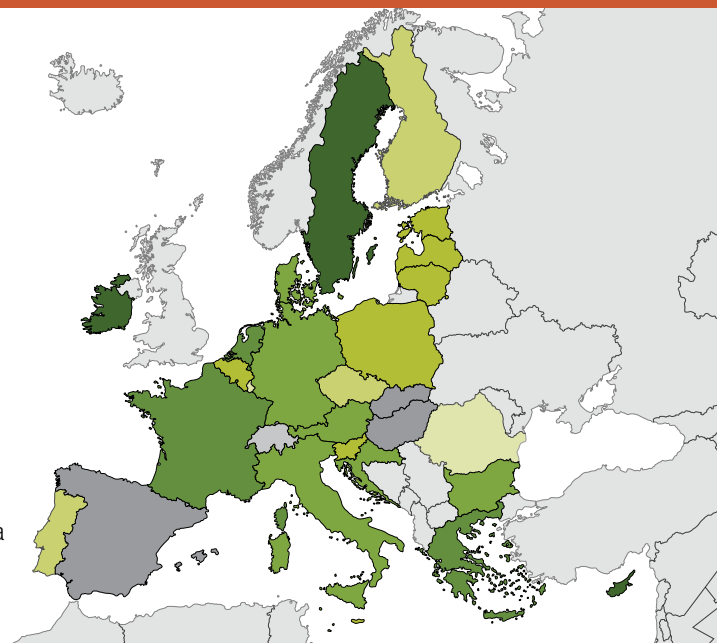
Our analysis indicates that, in recent years, many MS have taken up inequalities as an important concept to integrate into their international cooperation. However, they have not yet fully integrated its multidimensional nature into their commitments, nor do their strategies systematically set measurable targets for reducing inequalities.

While the vast majority of EU MS (21 of them: AT, BE, BG, CY, CZ, DE, DK, EE, EL, FI, FR, HR, IE, IT, LV, LT, MT, NL, PL, SE and SI) have expressed a political commitment to reducing inequalities in their development cooperation policy, only in 14 (AT, BE, BG, CY, DE, DK, EL, FR, HR, IE, IT, NL, SE and SI) has this commitment also been expressed in a ministerial speech delivered close to when this research was carried out, and even more rarely, in only eight MS (BG, CY, EL, FR, IE, LV, PT and SE) is it clearly reflected in a measurable objective for which clear targets and/or action modalities have been set.

As for the meaning MS ascribe to inequalities, the evidence shows that, when including them in their approach to cooperation, 15 of them (AT, CY, DE, DK, EE, EL, FR, HR, IE, IT, LT, MT, NL, PL and SE) consider their multidimensional nature. Although this is not many, it does bode well. Still, it clearly falls short of an EU-wide commitment to the reduction of inequalities as a cooperation priority grounded in the understanding that inequalities go beyond poverty and gender inequalities.³

FIGURE 1: Political commitment per country based on the five criteria specified in the analysis

Items 111 to 115 in the Infosheet. This map shows the extent to which individual EU MS are addressing inequalities as a political commitment. The green illustrates the composite index based on positive answers to the five sub-questions set out in Figure 2 below. The darker the colour, the more positive responses.

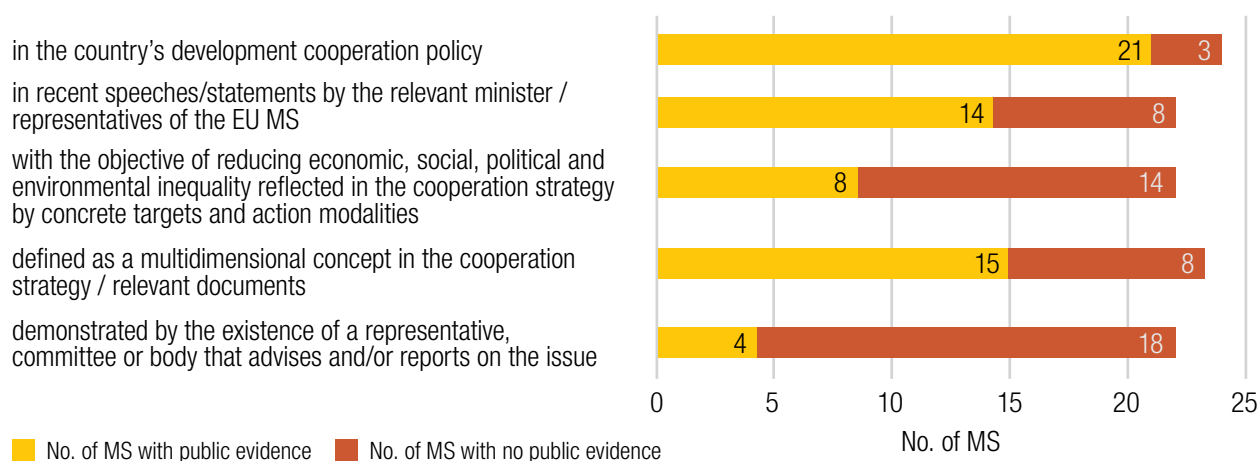


³ Please refer to Annex 2 for details of the methodology followed and Member States covered. Twenty-four EU MS answered questions linked to political commitment.

FIGURE 2: Political commitment

Items 111 to 115 in the Infosheet

in the country's development cooperation policy
 in recent speeches/statements by the relevant minister /
 representatives of the EU MS
 with the objective of reducing economic, social, political and
 environmental inequality reflected in the cooperation strategy
 by concrete targets and action modalities
 defined as a multidimensional concept in the cooperation
 strategy / relevant documents
 demonstrated by the existence of a representative,
 committee or body that advises and/or reports on the issue



BOX 1 GOOD PRACTICES

Austria

Austria can be commended for adopting the 2030 Agenda and the SDGs, including Leave No One Behind (LNOB), as the overall framework for its development cooperation strategy.

There are SDG and LNOB focal points in all the Austrian federal ministries, who meet regularly to report on SDG implementation. Some of the focal points are very active, which we welcome. Also, the Austrian Development Agency (ADA) uses the 2030 Agenda and LNOB as the main overall framework for their work.

The ADA requires the projects and programmes it funds, for all NGOs, to contribute to the SDGs and to take the LNOB approach. Every project and programme thus has to deliver on the SDGs, which is commendable.

Austria has a strong policy on gender equality, which has also been identified as one of the main priorities for Austrian Development Cooperation. We see this as a good step towards reducing inequalities.

Slovenia

The Slovenian strategy on international development cooperation and humanitarian aid highlights the importance of global citizenship education for reducing inequalities. It announces the development of formal and non-formal education and learning programmes for young people and adults. The goal of such programmes is to develop citizens'

critical thinking, so that they will contribute to "eradicating poverty and reducing inequalities, to sustainable development in its economic, social and environmental dimensions, and to the respect for human rights"⁴.

Sweden

In 2020 the Swedish parliament adopted the bill on Sweden's national implementation of the 2030 Agenda, with an overall goal that includes both policy coherence and the Leave No One Behind (LNOB) principle.

- The parliament went further and decided that, every two years, future governments should submit a report evaluating their own work on the 2030 Agenda.
- Ever since 2003, Sweden has gone further than the 2030 Agenda in its policy on global development by adopting a consistent rights perspective. The government's continued assessment since 2020 has been that, for a policy for global sustainable development to be coherent, it must be characterised by a poverty and a rights perspective.
- For international follow-up to the 2030 Agenda, civil society has been invited every year to participate in Swedish delegations to the High-level Political Forum on Sustainable Development (HLPF), and it has to some extent been able to contribute to statements made there. Sweden has also advocated for broad stakeholder engagement both at the HLPF and in statements and processes relating to the review of the Forum.

⁴ Slovenia's Development Cooperation, Development Cooperation and Humanitarian Aid Strategy of the Republic of Slovenia until 2030, <https://www.gov.si/assets/ministrstva/MZZ/Dokumenti/multilateral/razvojno-sodelovanje/Development-Cooperation-and-Humanitarian-Aid-Strategy-of-the-Republic-of-Slovenia.pdf>

2. From commitment to action: mainstreaming tools and practices for addressing inequalities within partner countries

Once the political commitment has been analysed, it is important to see how the objectives set are translated into tools and resources for the crucial work of identifying, monitoring and evaluating the reduction of inequalities.

To analyse this aspect, four key elements were examined:

- Whether there is guidance on tackling inequalities in international cooperation, including guidance on why and how to analyse the determinants of inequalities in a partner country, to map groups of people in at-risk situations, and to monitor changes.
- Whether there is evidence of monitoring, evaluation and learning.
- Whether the institutions in charge of international cooperation foster a culture that seeks to make inequalities – and their reduction – a critical focus, including by appointing specialists and setting up a centre of expertise, for guidance.
- Whether (as a litmus test) the programmes designed to boost the use of digital technologies for development mainstream inequalities or, instead, help in tackling them.

While some MS have laid the groundwork for developing and applying certain methodological tools and organisational practices to support the fight against inequalities through

their interventions, the evidence collected from the 24 EU MS we have examined clearly shows the paucity of concrete processes or guidelines for translating commitments into operational terms.

- Looking at **the guidance and the tools used for designing interventions**, we see little evidence that MS either have or follow guidance (a) for assessing the current status of inequalities as a first step in developing cooperation programmes (only seven MS have such guidance: AT, BE, CY, DE, EL, FR and SE), (b) for mapping marginalised people and those in at-risk situations (this guidance is required by five MS: DE, EL, IE, NL and SE), (c) for research to pave the way for addressing inequalities (research undertaken by seven MS, according to the evidence: BE, CY, DE, FR, NL, RO and SE) or (d) for recognising a digital divide (11 MS: AT, BE, DE, DK, ES, FI, FR, IE, IT, NL and SE).
- When it comes to **monitoring and evaluating the efforts to tackle inequalities**, there is again very little evidence of tools or practices around (a) giving guidance on how to monitor an intervention's impact on inequality (guidance developed by only seven MS: CY, DE, EE, EL, FR, NL and SE), (b) requiring that reports provide disaggregated data to monitor the results achieved by

FIGURE 3: Mainstreaming tools and practices for addressing inequalities within partner countries



efforts to reduce inequalities (found in only two MS: PT and RO), or (c) collecting evidence through evaluation to nourish learning (only three MS: CY, EE and RO).

- In terms of **staff training and dedicated human resources**, only four MS (CY, DE, SE and SI) provide training on inequalities, thereby missing an opportunity to highlight the importance of inequalities in development effectiveness, and limiting the potential to change attitudes. On the other hand, nine MS (AT, CY, DE, EL, FR, IE, IT, RO, SI) do allocate human resources to inequalities, such as a cross-sectoral team or a lead person appointed at headquarters. This may improve their internal capacity to tackle inequalities, and arouse greater interest in capacity building.
- Finally, when it came to the exchange of knowledge and/or practices through joint initiatives, we found that eight MS (AT, DE, EE, EL, FR, IE, RO, SE) are taking part in a **multi-stakeholder/multi-country initiative** focused on addressing inequalities in partner countries through development cooperation.

Guidance on addressing inequalities is crucial to ensure that those most in need and at risk are not left behind. A 2020 Oxfam report on the effectiveness of gender equality projects found that “[o]nly about 20 per cent of the projects examined identified or addressed unintended negative consequences, potentially putting women and girls at increased risk of experiencing gender-based violence, increasing gender gaps, or many other unintended consequences”.⁵

The insufficient attention paid to monitoring and reporting significantly reduces MS’ capacity to improve how their ODA is targeted, and CSOs’ ability to hold MS accountable. The use of markers is no substitute for monitoring and reporting, and is not a meaningful indicator of the actual impact of aid.

It is important to note, however, that some MS have taken steps towards formulating and implementing appropriate strategies to reduce inequalities, as evidenced by the initiatives and resources they have developed to this end.

TABLE 1: EU MS that declare a political commitment to reducing inequalities understood as a multidimensional concept, and that have put in place various tools and practices to this end, in the field of international cooperation.

EU MS that have expressed their political commitment to addressing inequalities in a multidimensional way through international cooperation														
	Austria	Cyprus	Germany	Estonia	Greece	France	Croatia	Ireland	Italy	Lithuania	Malta	Netherlands	Poland	Sweden
Concrete targets and/or modalities of action set out in the strategy		●			●	●		●						●
There is guidance on inequality analysis	●	●	●		●	●								●
There is research on inequalities		●	●			●						●		●
There are dedicated human resources	●	●	●		●	●		●	●					
Participates in a multi-country/multi-stakeholder initiative	●		●	●	●	●		●						●

⁵ Grabowski, A., and Essick, P., *Are They Really Gender Projects? An examination of donors’ gender-mainstreamed and gender-equality focused projects to assess the quality of gender-marked projects*, February 2020, <https://policy-practice.oxfam.org/resources/are-they-really-gender-equality-projects-an-examination-of-donors-gender-mainst-620945>.

3. Addressing inequalities by redistributing wealth between countries

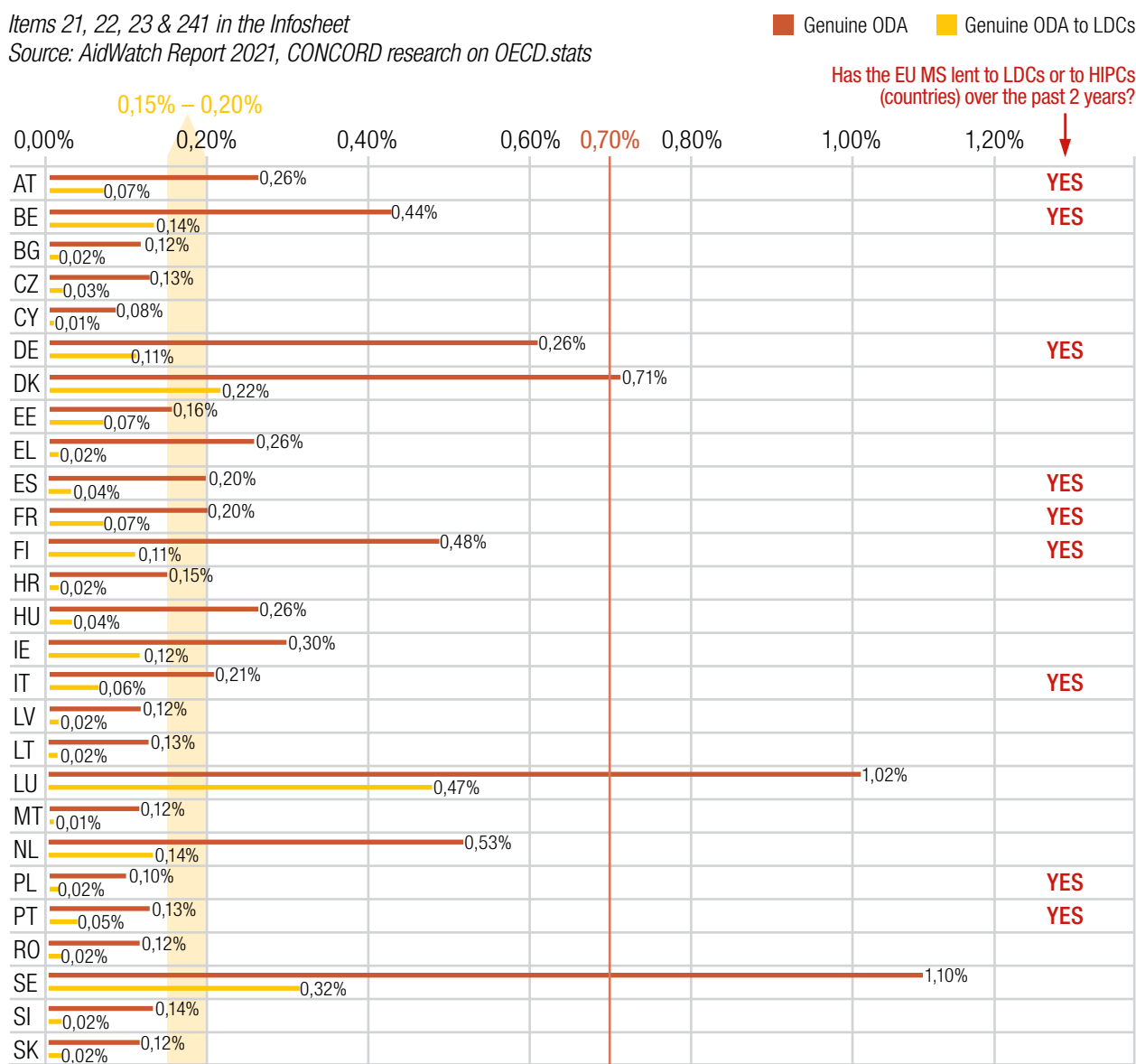
Wealth can be redistributed between countries through, inter alia, Official Development Assistance (ODA), debt relief, tax justice and climate adaptation finance. This analysis therefore examined EU MS' levels of genuine ODA as a share of GNI, in particular for least developed countries (LDCs), and their efforts to reduce the debt burden, to support tax justice, and to promote access for at-risk communities and countries to the adaptation finance they need for coping with the damaging effects of climate change.

Target ODA allocations, either in OECD terms or as genuine ODA,⁶ are reached by only four (DE, DK, LU and SE) and three (DK, LU and SE) MS respectively, even though the EU and its Member States have repeatedly asserted their commitment to 0.7% of GNI since 1970.⁷ This floor target for development financing is considered necessary to ensure that some progress towards achieving the SDGs is possible. At current levels, if only genuine ODA is counted, the EU will not meet the target of spending 0.7% of GNI on ODA until 2038.⁸ Providing

FIGURE 4: ODA allocation and lending policy of EU MS

Items 21, 22, 23 & 241 in the Infosheet

Source: AidWatch Report 2021, CONCORD research on OECD.stats



⁶ CONCORD, AidWatch 2021.

⁷ United Nations, LDC Portal.

⁸ CONCORD, AidWatch 2021.

ODA is necessary to support human development sectors and to sustain reforms that can lead to better services provision, in particular for the most at-risk populations. ODA represents crucial financing for LDCs; in 2010, the EU, together with its Member States, committed to allocating at least between 0.15% and 0.20% of their GNI on ODA to LDCs by 2030. Yet only three MS (DK, LU and SE) are reaching the benchmark.⁹

The redistribution of wealth between countries cannot be achieved by ODA mechanisms alone, as partner countries also have to borrow on concessional terms from International Financial Institutions (IFIs) to finance their development and to cope with crises such as COVID-19. We found that nine MS lent money to LDCs or to heavily indebted poor countries (HIPC) over the past two years, while none of them granted significant debt relief. Lending to LDCs increases the debt burden on future generations, and also aggravates the inequalities between countries, whereas ODA can simply be granted, without placing any burden on LDCs. In July 2020 the OECD DAC approved new rules for how it will record debt relief as ODA, sparking widespread concern that, through the increased use of loans, donor countries will be encouraged to rely more and more on inflated ODA. CONCORD believes that increasing flows of concessional financing is key to achieving sustainable development goals, responding to the consequences of the COVID-19 pandemic and reducing inequalities.¹⁰

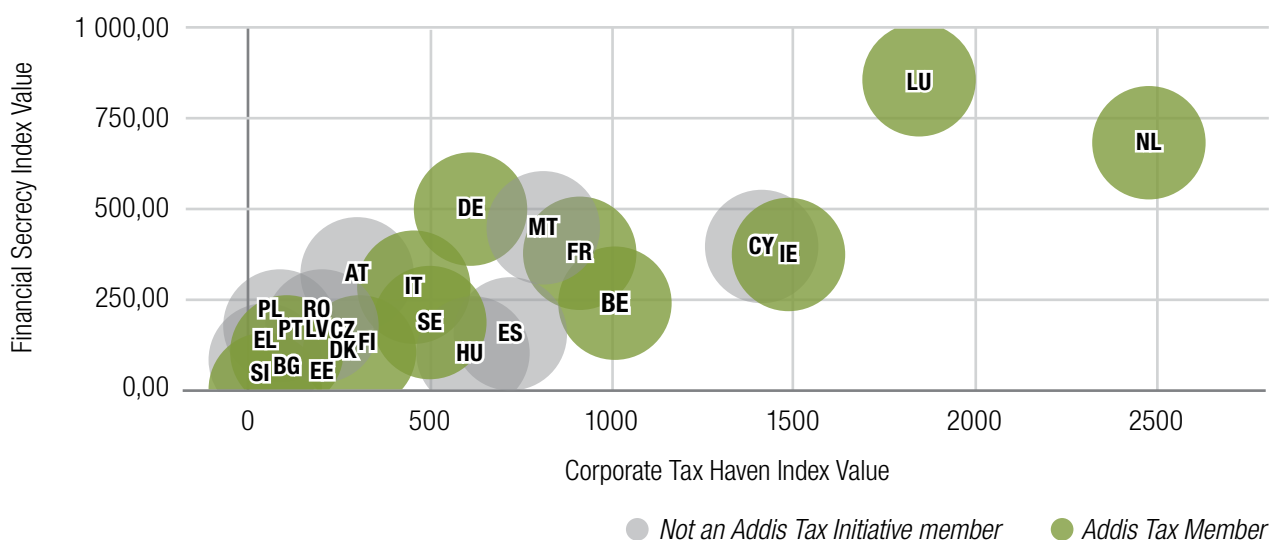
Increasing domestic revenues has long been promoted as a way to sustain development finance, in particular for social

sectors. The Addis Tax Initiative (ATI) seeks to “promote fair and effective domestic revenue mobilisation (DRM), policy coherence and the social contract through partnerships and knowledge building”. We found that only 12 EU MS (BE, DE, DK, FI, FR, IE, IT, LU, NL, SE, SI, SK) adhered to the ATI. Fair taxation, including for multinational enterprises (MNEs), is necessary for increasing partner countries’ revenues (DRM), first by ensuring that not all the benefits of an economic activity flow out of the country, thereby benefiting mainly the MNEs, and secondly by reducing the unfair exploitation of resources and individuals, thereby upholding distributional justice. More revenues mean that more resources can be used to finance services that are essential for human development and to reduce inequalities. This weak support for the ATI puts the MS political commitment to reduce inequalities into perspective.

Research shows that financial services and corporate tax practices in MS increase opportunities for tax avoidance in partner countries, and promote tax havens. The Financial Secrecy Index¹¹ looks at how much countries contribute to global secrecy, and the Corporate Tax Haven Index¹² looks at how much they contribute to corporate tax abuse. These measures demonstrate how MS practices can subtract resources from partner countries.¹³ Both measures identify 10 MS with a high financial secrecy index (above 500) and/or a high corporate tax haven index. Twelve MS (in descending order of likelihood: NL, LU, IE, CY, BE, FR, MT, ES, DE, HU, SE and IT) are among the top 30 jurisdictions most likely to provide a tax haven.

FIGURE 5: Redistribution of wealth to address inequalities between countries: corporate tax practices and financial secrecy

Items 252, 541 & 542 in the Infosheet



⁹ Ibid.

¹⁰ Ibid.

¹¹ Tax Justice Network, *Financial Secrecy Index*

¹² *Corporate Tax Haven Index 2021*

¹³ We cannot be sure that all EU tax havens harm partner countries, but the literature on the negative effects of tax havens on partner countries is extensive. See for example the Tax Justice Network’s *State of Tax Justice 2021* report. Oxfam has included some case studies in its *Off the Hook* (page 20) and *The Money Pipeline* reports.

Along with their feeble commitment to the ATI, EU MS generally fail to strengthen their mobilisation of domestic resources in order to reduce inequalities between countries. This is planned, however, as part of the implementation of the Sustainable Development Goals, notably through the Addis Ababa Action Agenda and the commitment on resource mobilisation and financing strategies as part of nationally owned, country-led sustainable development strategies.¹⁴

Finally, while LDCs have contributed very little to global emissions, it is they and their populations who not only suffer most from the effects of climate change, but also have the least wealth or income with which to finance climate adaptation, whether through publicly implemented changes (infrastructure, climate-smart agriculture, efficient energy or transport) or locally-led solutions at community level. CONCORD has researched the share of ODA devoted to climate change adaptation for LDCs, as reported according to the OECD markers. We found that almost all MS labelled over 50% of their ODA as tackling climate change adaptation, but that an intervention could have more than two markers (one 'principal' and others 'significant'). CONCORD could find evidence of only six MS (BE, CY, FR, IE, RO and SE) supporting LDCs' direct access to the Adaptation Fund¹⁵, which means that the capacity of LDCs to finance their adaptation policies directly, and to decrease their dependence on ODA, is limited. More ODA must therefore be allocated for adapting to climate change and for accessing existing climate finance.

Furthermore, it should be noted that the Paris Agreement includes a promise to partner countries that from 2020 onwards they will receive 'new and additional' climate finance amounting to USD 100 billion every year. Climate change is yet another element deepening global inequalities. It is therefore imperative that climate finance is understood as 'new and additional' to ODA flows and targets – not least to avoid subtracting it from where it is needed to fight global inequality in all its other dimensions.

BOX 2

GOOD PRACTICES

Finland

Finland has a new programme on Taxation and Development, which aims to reduce economic inequalities in partner countries. It also aims to build cooperation between Finnish and African taxation and research institutions.

Sweden

In addition to its financial contribution to climate adaptation and mitigation, Sweden plays a significant role in maintaining the structures that enable climate adaptation and mitigation in low-income countries. In the UN climate negotiations, however, Sweden and the EU have so far not proposed innovative financing sources from which to mobilise funding for loss and damage.

¹⁴ *The Sustainable Development Agenda – United Nations Sustainable Development.*

¹⁵ *Adaptation Fund and information about direct access.*

4. Equality-focused ODA? Targeted action to address inequalities within partner countries

Translating the fight against inequalities into practice is not always straightforward. The analysis of how and to what extent EU MS implement targeted actions to address inequalities reflects this challenge. That is why it has been necessary to take different vantage points in order to see the broader picture.

This section analyses the extent to which MS target their ODA at sectors and interventions that have the potential to reduce inequalities significantly. Here we focused in particular on five key complementary aspects:

1. ODA allocated to human development

In this study, the concept of human development encompasses the following sectors, considered essential in reducing inequalities: education, health, water and sanitation, social infrastructure and other services, and food assistance. The complementarity of these sectors is a key factor in ensuring access to basic services, fostering education, promoting health and improving the quality of life – all of which will reduce inequalities. As Figure 6 shows, the proportion of aid devoted to these sectors rarely exceeds 40% of the ODA of any MS.¹⁶ According to the data available, only four MS devote

more than 50% of their ODA to human development, while the majority allocate between 20% and 30% of their ODA to this aggregated category.

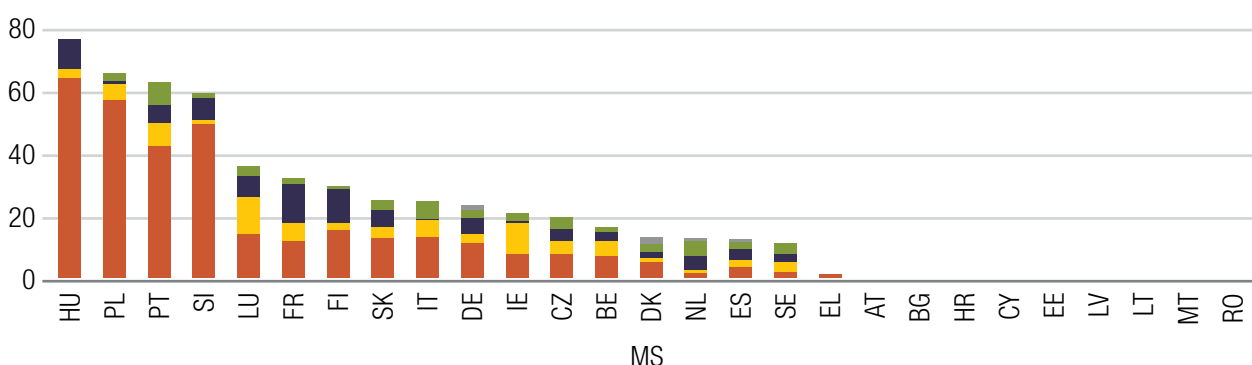
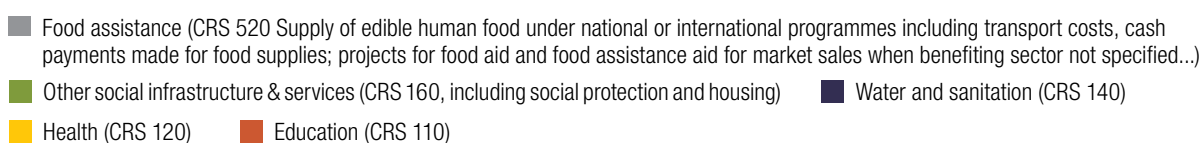
2. Share of ODA marked as targeting key policy objectives: gender equality and disability

Thirteen MS report that 40% of their ODA is marked with ‘gender’ as its principal or a significant objective.¹⁷ However, for new programmes with gender equality as either the principal or a significant objective, the EU’s Gender Action Plan (Gender Equality and Women’s Empowerment: Transforming the Lives of Girls and Women through EU External Relations 2016-2020), sets the target at 85% by 2020.¹⁸ AidWatch 2021 reports that “despite the value the EU places on gender equality, in 2019 only 5.56% of EU ODA had this as its principal objective (down from 5.61% in 2018) and only 48% had gender equality as either the principal or a significant objective. Closer analysis of individual ODA initiatives suggests that many of those that do include gender as a significant objective do not achieve a meaningful impact”.¹⁹

Few EU MS appear to report disability-marked interventions; according to the data found, their overall volume is negligible.

FIGURE 6: Aid spending on human development, as % of total ODA

Items 341 to 345 in the Infosheet



¹⁶ Using Creditor Reporting System (CRS) codes developed by the OECD and as reported in OECD.stats.

¹⁷ According to the OECD policy markers reporting system

¹⁸ OECD DAC Network on Gender Equality (GENDERNET), Aid to gender equality and women’s empowerment. An Overview, July 2018.

¹⁹ CONCORD, AidWatch 2021.

3. ODA financing to support CSOs

In CONCORD's view, if ODA is to be focused on equality, support for civil society is paramount. CSOs play a fundamental role in reducing inequalities: they are well placed to promote greater participation by marginalised people and those in at-risk situations, giving a voice to the 'bottom 40%' and promoting inclusive governance as a way to reduce inequalities between the haves and the have-nots. CSOs have the "capacity to reach out to, empower, represent and defend marginalised and socially excluded groups, and trigger social innovation".²⁰ Working with CSOs is the only way to ensure that governments in partner countries design effective human development policies, and deliver on them. Strong civil society organisations, that voice needs and demand accountability when spending programmes are being designed and financed, are crucial if we want to ensure that ODA projects reach those people in society who are most in need, and truly leave no one behind.

Data shows that, among the EU MS, the median allocation to CSOs is 6.9% of total ODA (a calculation that excludes BG, CZ, EL and MT). This figure needs to be considered carefully, though, as approaches vary widely across EU MS, with some delivering important shares of their ODA through CSOs.

4. ODA financing to support domestic resource mobilisation (DRM)

Crucially, EU MS' ODA devoted to domestic revenue mobilisation is still insufficient to reduce inequalities. DRM is

important in raising the funds necessary for basic services and reducing the gap between the bottom 40% and the top 10%. Eleven MS devote less than 0.2% of their ODA budget to DRM, while only five devote more than 0.2% (the highest amount being Luxembourg's 0.47%).

So far there has been no sign of success with supporting DRM. Not all Member States have signed up to the Addis Tax Initiative, and those that did pledge to double their DRM work between 2015 and 2020 have shown no sign of their having done so.

5. Interventions that specifically target inequalities in partner countries using a multidimensional approach

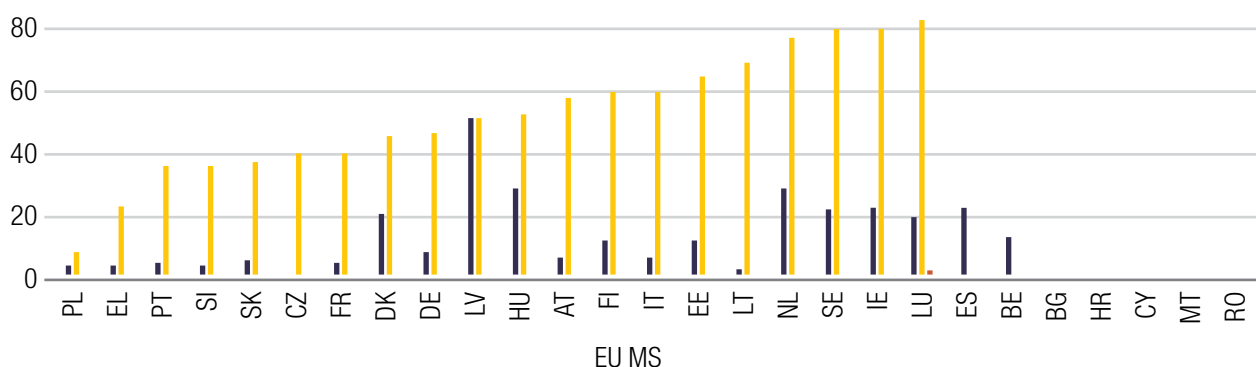
The assessment found that 11 MS (AT, CY, DE, EL, FR, IE, IT, NL, RO, SE and SI) reported on specific projects or programmes aimed at tackling inequalities in partner countries using a multidimensional approach, while five MS (CZ, EE, HR, LU, PT) had no such programmes. No information was found for the others.

Overall, the data collected, using existing internationally agreed codes and markers, does not give a clear picture of the extent to which an EU MS is actually allocating its ODA to interventions specifically designed to reduce inequalities. While it is possible to infer that its ODA may change the lives of those furthest behind, it is not possible to verify whether that ODA is being allocated strategically to reduce inequalities across key sectors or to support domestic taxation.

FIGURE 7: Genuine ODA to CSOs, gender equality and domestic resources

Items 31, 32 & 33 in the Infosheet

- Share of genuine ODA to CSOs
- Share of genuine ODA to gender equality
- Share of genuine ODA to domestic resource mobilisation



²⁰ European Commission, Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions. The roots of democracy and sustainable development: Europe's engagement with Civil Society in external relations, 12 September 2012, <https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2012:0492:FIN:EN:PDF>.

BOX 3

GOOD PRACTICES

Finland

Finland takes the gender and disability dimensions of inequality into consideration²¹. In development cooperation, Finland aims to have 85% of new projects and programmes supporting gender equality, and to raise to 100% the proportion of new projects and programmes that support disability inclusion.

Sweden

Globally and within the EU, Sweden's feminist foreign policy has had great symbolic value and has contributed significantly to the adoption of a feminist foreign and/or international cooperation policy by other states. It has served as a necessary counterweight to the anti-gender agenda and to those (countries, funding sources, organisations and groups) that have intensified their efforts to diminish the rights of women, girls and LGBTQI people. Sweden's clear stance has helped instil hope in the people who dare to show resistance at national and local level. The work of local women's rights organisations, for example, has been highlighted by ministerial visits. The feminist foreign policy has contributed to a more cohesive, more incisive position on gender equality issues in policies and negotiations. Sweden's work on especially challenging issues – including safe abortion and LGBTQI rights – has brought particularly high added value. Sweden also plays an important role by paying attention to social norms as a root cause of inequality around the world.

²¹ Ministry for Foreign Affairs of Finland, *Goals and principles of Finland's development policy*.

5. Looking beyond international cooperation: Policy Coherence for Sustainable Development (PCSD)

The aim of policy coherence for sustainable development is to curb the extent to which EU MS' non-development policies may negatively affect partner countries' sustainable development efforts, and to adjust any policies that are found to have a (potentially) negative impact.²² When examining policy coherence in efforts to reduce inequalities in partner countries, this report considers:

1. Trade: assessing whether an MS imports products covered by the Extractive Industries Transparency Initiative (EITI) agreement from a country that is not a member of, or is not progressing in, the EITI implementation, or whether the MS sells arms to LDCs in conflict.

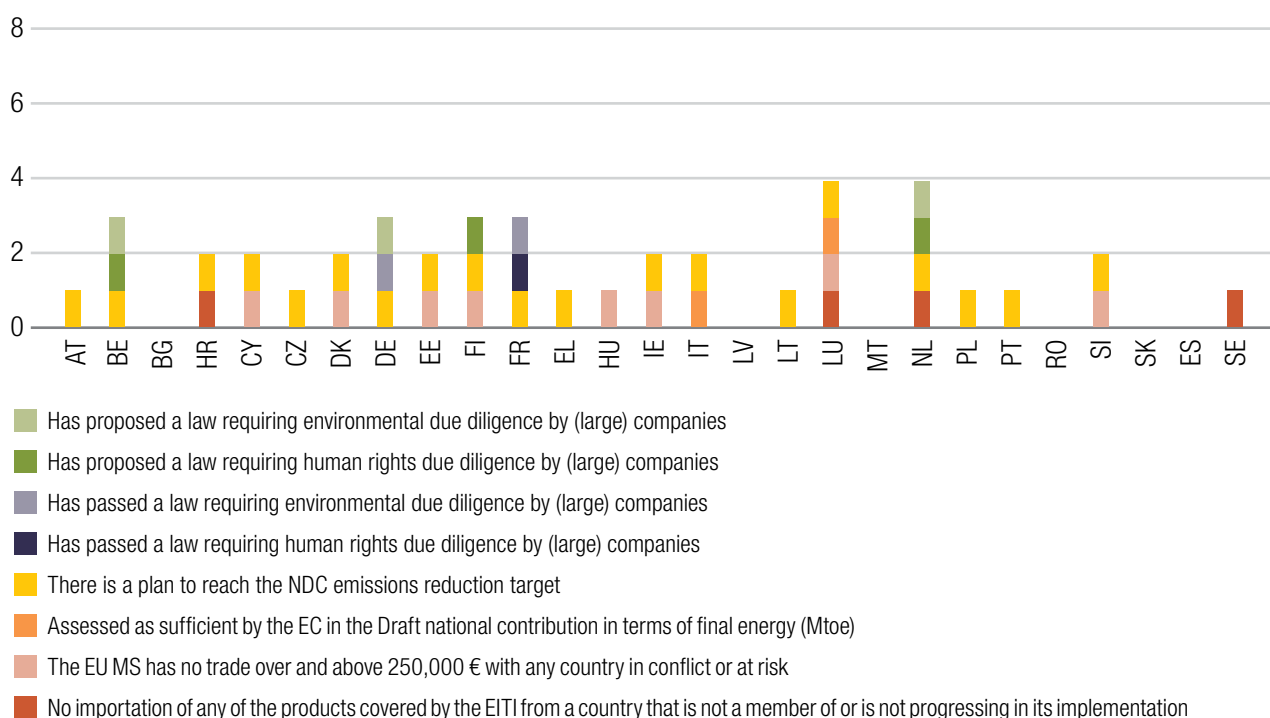
2. Corporate accountability: assessing whether an MS has laid down legal and regulatory obligations whereby companies must undertake human rights and environmental due diligence by taking all measures necessary to identify, assess, prevent, mitigate or cease adverse human rights and environmental impacts in their operations, subsidiaries and business relationships, throughout their entire value chains.

3. Climate change: assessing whether an MS has a plan for reaching the nationally determined contributions (NDC) emissions reduction target, and how its commitments in terms of final energy consumption are assessed by the EC.

The assessment found that 17 EU MS (AT, BE, CZ, DE, DK, EE, ES, FI, FR, EL, IE, IT, NL, PL, PT, SI and SK) imported raw minerals, wood and energy materials from LDCs that are not part of the EITI or are not progressing in line with it.²³ The EITI is supported by several MS. Extractive industries, including the small-scale mining of the coltan used for electronic components (e.g. mobile phones), are linked to human rights abuses and are a source of inequalities in multiple forms (child labour, workplace hazards, poor health and lack of health insurance, tax evasion, environmental degradation, unfair pricing, conflict, etc.). Importing from countries that do not adhere to the EITI+ standard, or have not shown progress, runs the risk of causing further inequalities.

The arms trade has a devastating effect on countries, especially those that were recently in conflict, are in conflict or

FIGURE 8: Policy Coherence for Sustainable Development



²² Our assessment of the policy coherence mechanisms of the EU and of several MS is available in *CONCORD, A Test of the EU's Integrity Towards the 2030 Agenda: The Status of Policy Coherence for Sustainable Development, January 2022*.

²³ *Extractive Industries Transparency Initiative*.

are at risk of conflict. CONCORD investigated whether MS had sold arms worth EUR 250,000²⁴ or more to least developed countries at 'war' or 'limited war'²⁵ using the database from the European Network Against Arm Trade (ENAAAT).²⁶ Nineteen MS (AT, BE, BG, CZ, DE, EL, ES, FR, HR, IT, LV, LT, MT, NL, PL, PT, RO, SE and SK) traded arms with LDCs worth over and above what would be necessary for securing police services (excluding cases where MS were acting to support an official UN mission). In fact, three MS (BG, DE and FR) trade arms with more than 10 such countries. This arms trading by MS has the potential to fuel conflict by providing the means to exert violence and control populations, thereby (among other things) deepening inequalities. In addition, AidWatch 2021 points out that "[c]ancelling debts on loans originally disbursed to fund non-development-related initiatives, such as arms procurement, can still be counted towards ODA, creating a risk of displacing legitimate development projects. Continued incoherence on this issue risks undermining the reputation of the DAC and could reduce confidence in ODA more broadly, potentially giving licence to donors to define ODA as they see fit".²⁷

In terms of another criterion, corporate accountability, only five MS (BE, DE, FI, FR and NL) have made significant progress by either passing or proposing laws to make human rights and environmental due diligence compulsory. Due diligence on these issues is a first step in identifying, assessing, preventing, mitigating or ceasing adverse human rights and environmental impacts in businesses' operations, subsidiaries and business relationships throughout their entire value chains. Given the size of the EU's trade, corporate accountability is a major tool for supporting inclusive, equitable development. Coupled with action to ameliorate the financial secrecy and corporate tax practices in MS, discussed under Section 3 above, corporate accountability for human rights and environmental impacts has the potential to drive a significant reduction in inequalities.

Regarding climate change, policy coherence would require each EU MS to mitigate its own impact in two ways: by drafting and implementing plans to reach the greenhouse gas emissions reduction targets set out in its Nationally Determined Contributions, and by making final energy contributions (Mtoe, mega tonnes of oil equivalent) that are

assessed as sufficient by the EC. As noted above, in Section 3, LDCs and other partner countries such as Small Island Developing States (SIDS) are those most at risk of seeing the livelihoods of their populations severely eroded, and even completely disrupted. When our research was being conducted, the latest report from the International Panel on Climate Change²⁸ had confirmed that, if we take determined, practical and evidenced actions, it is still possible to reduce greenhouse gas (GHG) emissions, thereby reducing global warming. By then, 19 MS (AT, BE, CY, CZ, DE, DK, EE, EL, FI, FR, HR, IE, IT, LT, LU, NL, PL, PT and SI) had drafted Nationally Determined Contributions as requested by the UN Framework Convention on Climate Change (UNFCCC), but only eight (AT, BE, CZ, DK, EL, IT, LU and PL) had prepared a draft national contribution setting a target for reducing their final energy consumption (Mtoe). Of those seven, only two (IT and LU) had their contributions assessed as sufficient by the European Commission, others being rated from very low to medium. So clearly, MS are not yet ready to address the consequences of the climate crisis for inequalities, either between countries or in partner countries. This means that, by default, they are leaving those most at risk to fend for themselves, in partner countries that continue to bear the brunt of the climate crisis as global warming wreaks havoc on their natural resources, infrastructure, energy access and food production. The associated costs to those countries, in loss and damage, are huge, and MS' failure to take action means that the benefits of development cooperation efforts are severely undermined.

Overall, in terms of policy coherence for sustainable development **much remains to be done and reported upon to ensure that the trade, climate change and corporate accountability policies of MS help to reduce inequalities both between countries and in partner countries**, and do not undermine international cooperation results.

²⁴ This value was chosen to reflect significant arms sales that exceed what would be considered acceptable/necessary for domestic security/policing (with thanks to Sam Perlo-Freeman, Campaign Against Arms Trade (CAAT)).

²⁵ From the Heidelberg Institute for International Conflict Research (HIK). See <https://hiik.de/?lang=en>. The HIK classifies conflicts on a scale from 1 to 5, where 1 is 'latent conflict', 2 is 'non-violent crisis', 3 is 'violent crisis', 4 is 'limited war', and 5 is 'war'. The Uppsala Conflict Data Program (UCDP), <https://ucdp.uu.se/>, records armed conflicts as either 'minor armed conflict' or 'war'. We used countries that had reached either 'war' or 'limited war' status as defined by the HIK in at least one year between 2015 and 2019, or that were involved in a 'war' as defined by the UCDP. We excluded 'substate' conflicts, which take place only between non-state groups and secondary parties acting as part of a UN- or AU-controlled mission.

²⁶ *European Network Against Arms Trade | ENAAAT; EU arms exports 2015-2019 were drawn from the ENAAAT database (itself drawing on EU annual reports).*

²⁷ CONCORD, AidWatch 2021.

²⁸ IPCC, 2021: Summary for Policymakers. In: *Climate Change 2021: The Physical Science Basis. Contribution of Working Group I to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change* [Masson-Delmotte, V., P. Zhai, A. Pirani, S. L. Connors, C. Péan, S. Berger, N. Caud, Y. Chen, L. Goldfarb, M. I. Gomis, M. Huang, K. Leitzell, E. Lonnoy, J.B.R. Matthews, T. K. Maycock, T. Waterfield, O. Yelekçi, R. Yu and B. Zhou (eds.)]. Cambridge University Press.

CONCLUSIONS AND RECOMMENDATIONS

The political commitment of EU MS to addressing inequalities as a multidimensional concept in their international cooperation has been insufficiently translated into practice: there has been very limited guidance – and even less training, data gathering, analysis, monitoring, evaluation or human resource allocation – to support concrete efforts in partner countries to reduce inequalities.

To give more meaningful support, EU Member States should:

- **Demonstrate their political commitment more unanimously and explicitly, by:**
 - Including in their international cooperation policies an explicit commitment to reducing inequalities in partner countries.
 - Demonstrating their understanding of inequalities as a multidimensional concept that needs to be tackled from different angles and in different spheres.
 - Translating their political commitment into realistic, measurable objectives set out clearly in their cooperation strategies with partner countries (e.g. targets, prioritised groups, action modalities, etc.).
 - Taking a people-centred approach as a starting point embedded in all policies.
- **Ensure that all international cooperation efforts help to reduce inequalities, by:**
 - Designing and implementing practical tools for addressing multidimensional inequalities in partner countries (ex-ante assessments of drivers of inequalities, monitoring and evaluation of inequality trends, guidance, exchange of information, etc.).
 - Investing in human resources and customised training as inputs that are key to mainstreaming the fight against inequalities effectively, through all interventions.
 - In their future strategies, policies and projects, mainstreaming policies designed to tackle inequalities in partner countries.
 - Investing more in collecting disaggregated data. The 2030 Agenda recommends breaking data down into eight categories: income, sex, age, race, ethnicity, migrant status, disability and geographical location.
 - Improving monitoring and reporting, and facilitating access to information for all stakeholders, in order to ensure that CSOs are empowered and that aid reaches the intended beneficiaries and reduces inequalities.
 - Tracking ODA spending better, to reduce inequalities between and within partner countries.
 - Actively promoting peer learning among MS on how to plan, implement, monitor and evaluate the reduction of inequalities in their cooperation strategies.

Performing well on all fronts is a challenging endeavour, yet several EU MS are doing well in often very different areas, so they could all benefit from peer learning and guidance.

To help reduce inequalities between and within countries, EU Member States should:

- **Redistribute wealth between countries more consistently, by:**
 - Increasing their ODA to 0.7% of GNI and giving 0.2% of GNI to least developed countries.
 - Focusing ODA resources on supporting the efforts by partner regions and countries to achieve the SDGs. In-donor refugee costs, tied aid, in-donor international student costs, interest repayments and debt relief should not be reported as ODA.
 - Encouraging the use of grants and discouraging the use of loans.
 - Significantly increasing ODA allocations for domestic resource mobilisation; focusing on progressive taxation; and meeting all the DRM commitments set out in the Addis Tax Initiative, which connect DRM with social equality reforms, state budget transparency and stakeholder accountability.
 - Both internationally and at the DAC level, promoting initiatives, practices and policies that set clear criteria designed to prevent countries from reporting as ODA any activities that fund non-development-related initiatives, such as arms procurement.
 - Applying Policy Coherence for Sustainable Development and 'do no harm' principles to all ODA-related initiatives, practices and policies.
 - When mobilising domestic resources to finance public services, committing to the principles underlying fair taxation as a key driver for reducing inequalities between countries – while respecting partner countries' policy space in this regard.
 - Committing to increasing their adaptation finance, in particular for LDCs and SIDSs, and ensuring that adaptation constitutes a minimum of 50% of their overall public climate finance contribution.
 - Setting a global minimum corporate tax rate high enough to enable partner governments to collect the taxes due to them, rather than losing revenue through tax avoidance.

- **Promote more targeted actions to address inequalities within partner countries, by:**

- Targeting – through development cooperation – those most at risk of being left behind, paying attention to intersectionality issues in order to improve equality for all.
- Establishing clear, measurable targets to tackle inequalities in programmes and projects, notably those that contribute significantly to gender equality and human development.
- Supporting governance and democratisation processes by providing adequate funding for civil society organisations in partner countries – including local civil society organisations, farmers' cooperatives, people's movements, human rights defenders, workers' organisations, etc. – to ensure that all people have a voice, including those most at risk of being left behind.
- Supporting governments with their domestic resource mobilisation and favouring progressive and effective tax systems, promoting the redistribution of wealth within countries.

When we do see a clear political commitment from foreign affairs and development ministers, the lack of policy coherence for sustainable, inclusive development demonstrates that this commitment is often not shared by the ministers responsible for trade, taxation, justice or climate policies.

To ensure that Policy Coherence for Sustainable Development is an integral part of all EU policies that impact on partner countries, EU MS should:

- Enforce the regulatory measures requiring companies to conduct human rights and environmental due diligence by taking all necessary measures to identify, assess, prevent, mitigate or cease adverse human rights/environmental impacts in their operations, their subsidiaries and their business relationships, throughout their entire value chains.
- Ambitiously reduce their overall energy consumption to help mitigate their own contribution to climate change.
- Halt the export of arms to LDCs that are in conflict, are at risk of conflict or have repressive regimes, apart from what would be necessary for securing police services or supporting an official UN mission.
- Halt the import of commodities (1) from countries not ensuring transparency on the conditions of their trade or their revenues in line with the Extractive Industries Transparency Initiative (EITI), (2) from countries that are not a member of EITI+ and (3) from countries not demonstrating any progress as per established EITI+ standards.

ANNEX 1: LIST OF ABBREVIATIONS, TECHNICAL DEFINITIONS AND REFERENCES

CRS	Creditor Reporting System (OECD Statistics)
CSOs	Civil Society Organisations
DRM	Domestic Resource Mobilisation
EFP	Equality Focal Point
EITI	Extractive Industries Transparency Initiative
EU	European Union
EU MS	European Union Member State(s)
GCF	Green Climate Fund
GNI	Gross National Income
HLPF	High-level Political Forum on Sustainable Development
LDC	Least Developed Country
LNOB	Leave No One Behind
MNEs	Multinational enterprises
ODA	Official Development Assistance
OECD	Organisation for Economic Cooperation and Development
PCSD	Policy Coherence for Sustainable Development
SDG	Sustainable Development Goal
SIDS	Small Island Developing States

EU MS – COUNTRY CODES

Austria	AT	Estonia	EE	Italy	IT	Portugal	PT
Belgium	BE	Finland	FI	Latvia	LV	Romania	RO
Bulgaria	BG	France	FR	Lithuania	LT	Slovakia	SK
Croatia	HR	Germany	DE	Luxembourg	LU	Slovenia	SI
Cyprus	CY	Greece	EL	Malta	MT	Spain	ES
Czechia	CZ	Hungary	HU	Netherlands	NL	Sweden	SE
Denmark	DK	Ireland	IE	Poland	PL		

TECHNICAL DEFINITIONS AND REFERENCES

Addis Tax Initiative: The **Addis Tax Initiative** (ATI) aims to promote fair and effective domestic revenue mobilisation (DRM), policy coherence and the social contract, through partnerships and knowledge building. As a multi-stakeholder partnership, the ATI plays an essential role in fostering collective action to improve tax systems by filling recognised gaps in development finance. Emerging from the Third International Conference on Financing for Development, held in Addis Ababa in July 2015, the ATI has contributed significantly to the implementation of the Addis Ababa Action Agenda (AAAA) and is firmly anchored in the Financing for Development process.

Corporate accountability: On 10 March 2021 the European Parliament adopted a legislative ‘own initiative’ **resolution** (2020/2129(INL)), recommending to the Commission that it should initiate a legislative proposal on corporate due diligence and corporate accountability. The Parliament considers that voluntary due diligence standards have not achieved much progress in preventing human rights or environmental harm, or in enabling access to justice, so its resolution proposes the adoption of binding legislation. It considers that any mandatory Union-wide due diligence framework in the future should apply to all large undertakings governed by the law of a Member State, established in the territory of the Union or operating in the internal market, as well as to small and medium-sized companies if they are publicly listed. In order to ensure that products placed on the internal market fulfil the environmental and human rights criteria set out in the future due diligence legislation, the latter should be complemented by other measures, such as a prohibition on the importation of products associated with severe human rights violations.

Corporate Tax Haven Index: The **Corporate Tax Haven Index** is a ranking of the jurisdictions most complicit in helping multinational corporations to underpay corporate income tax. The Corporate Tax Haven Index thoroughly evaluates each jurisdiction's tax and financial systems to give a clear picture of the world's greatest enablers of global corporate tax abuse, and to highlight the laws and policies that policymakers can amend to reduce their jurisdiction's enabling of corporate tax abuse. A jurisdiction's CTHI value is calculated by combining its Haven Score and Global Scale Weight. A jurisdiction's Haven Score is a measure of how much scope for corporate tax abuse the jurisdiction's tax and financial systems allow, where a zero means that its laws allow no scope for corporate tax abuse and 100 means they allow unrestrained scope. A higher CTHI value thus does not mean that a jurisdiction has more aggressive tax laws, but rather that its laws and its position in the global economy combine to create a greater risk of corporate tax abuse by multinational corporations.

Extractive Industries Transparency Initiative (EITI): The **EITI** implements the global standard to promote the open and accountable management of oil, gas and mineral resources. The EITI Standard requires the disclosure of information, from the point of extraction all along the extractive industry value chain, on how revenues make their way through the government and how they benefit the public. In this way the EITI seeks to strengthen public and corporate governance, promote an understanding of natural resource management, and provide the data to guide reforms for greater transparency and accountability in the extractives sector. In each of the 55 implementing countries, the EITI is supported by a coalition of government, companies and civil society.

Financial Secrecy Index: The Financial Secrecy Index ranks jurisdictions according to their secrecy and the scale of their offshore financial activities. A politically neutral ranking, it is a tool for understanding global financial secrecy, tax havens or secrecy jurisdictions, and illicit financial flows or capital flight.

The Financial Secrecy Index consists of a qualitative and a quantitative measure. The qualitative measure looks at a jurisdiction's laws and regulations, its international treaties, and so on, to assess how secretive the jurisdiction is. It assigns a **secrecy score**: the higher the score, the more secretive the jurisdiction. The quantitative measure, in turn, attaches a **weighting** to take account of the jurisdiction's size and its overall importance in the global market for offshore financial services.

ANNEX 2: METHODOLOGY

The development of the analytical framework and the research and analysis took place in stages, ensuring a continuous exchange between CONCORD members.

The key tool for the research was the EU MS Infosheet (template available in Annex 3). The Infosheet was developed collectively to serve as a basis for data collection and to provide solid methodological guidance for searching, collecting and assessing data. Once all the individual EU MS Infosheets were completed, an aggregated analysis was carried out, the main findings of which are presented in this report.

This work is the first of its kind, and it is based solely on the publicly available data CONCORD's members could find. It makes no claim to be exhaustive.

The analysis was structured around five aspects, each composed of several indicators. Indicators and sources were agreed collectively, and were used in conducting the research and assessing the different aspects of the analysis. Our goal was to assess to what extent EU MS address inequalities from different perspectives.

A pilot test was carried out for five countries, with a set of instructions developed to ensure coherence and consistency in how the Equality Focal Points (EFPs) would research the information. Presentations of the Infosheet and support for the EFPs were provided by CONCORD throughout the period of research, which spanned the period from 14 June to 31 August 2021. CONCORD mobilised consultants as necessary.

The Infosheet template (see Annex 3) constitutes the set of instructions and the indicators that were used in this analysis. Further and more detailed information on the process, the tools and the EU MS Infosheets is available [online](#).

HOW WAS THE ANALYSIS DONE? GATHERING THE DATA

Setting the methodology

EU MS Infosheet



MAY

Getting the data

Desk research



JUNE - JULY

Analysis and assessing the data

Assessment and reporting



AUGUST - NOVEMBER

Communicating the results

EU MS Dashboard + Pan European Analysis



MARCH

ANNEX 3: INFOSHEET TEMPLATE

1. POLITICAL COMMITMENT

11 - Evidence of commitment to addressing inequalities worldwide, in countries' policies and strategies

QUALIFIER OF COMMITMENT:	Yes	No	NIF	
111 Addressing inequalities worldwide is expressed as a political commitment in the development cooperation policy				<p>SOURCE/WEBSITE: websites of the ministry/cooperation agency of the EU MS</p> <p>METHODOLOGY:</p> <ul style="list-style-type: none"> • Search by key words (inequality/ies, LNOB, bottom 40) in: <ul style="list-style-type: none"> - the current Cooperation Strategy/Law/Policy framework or relevant strategic document from the latest cooperation cycle - speeches/statements - organogram(s) or institutional set-up • Analyse the content: definition, position in the text (context, challenges, priorities, objectives/goals, etc.), relevance. • Assess the content: <ul style="list-style-type: none"> - Yes: the content appears in the documents - No: the content does not appear in the documents - NIF: No information found or there is no source of information to check • Poverty is not inequality and cannot be taken as a proxy
112 Addressing inequalities worldwide is expressed as a political commitment in recent speeches / statements by the minister / relevant representatives of the EU MS				
113 Addressing inequalities worldwide is expressed as a political commitment: it appears as an objective of the cooperation strategy and is reflected in concrete targets and modalities of action to reduce economic, social, political and environmental inequality				
114 Addressing inequalities worldwide is expressed as a political commitment defined as a multidimensional concept in the cooperation strategy / relevant documents				
115 The commitment to addressing inequalities is reflected in the existence of a representative, a committee or another entity that advises and / or reports on the issue.				

Definition of inequalities (please copy here and include source):
 See concepts and definitions included in the set of documents

2. REDISTRIBUTION OF WEALTH TO ADDRESS INEQUALITIES BETWEEN COUNTRIES

ODA ALLOCATIONS	ALLOCATION	YEAR	SOURCE
21 ODA allocation on target 0.7% GNI	%		Aidwatch
22 Genuine ODA is on target at 0.7% GNI	%		Aidwatch
23 Genuine ODA allocation to LDCs on target at 0.2%/0.15% GNI	%		Aidwatch

24 DEBT & RELIEF	RESULT	SOURCE	METHODOLOGY
241 Has the EU MS lent to LDCs / HIPC countries in the last 2 years?	LDCs: YES/NO HIPC countries: YES/NO	OECD.stat; data set: 2018/2019	<p>Source/website: 241: OECD.stat; data set: Aid (ODA) disbursements to countries and regions [DAC2a], data for 2018 & 2019</p> <p>Methodology:</p> <ol style="list-style-type: none"> Use ODA Gross Loans net of Rescheduled Debt (ODA Gross Loans – Rescheduled Debt) Check whether the EU MS gave ODA gross loans net of rescheduled debt to LDCs or HIPC countries For the list of countries (LDCs and HIPC countries), take the same dataset and choose only ODA Gross Loans to see which country the EU MS lent ODA gross loans to. <p>Results: list of LDCs and HIPC countries to which EU MS lent.</p>
242 % of EU MS ODA to LDCs / HIPC countries in the form of loans	LDCs: % HIPC countries: %	OECD.stat; data set: 2019	<p>Source/website: 242: OECD.stat; data set: Aid (ODA) disbursements to countries and regions [DAC2a], data for 2019</p> <p>Methodology:</p> <p>Data are filtered to cover only LDCs and HIPC countries.</p> <ol style="list-style-type: none"> Selection of data: Grants Total and Grants: Debt Forgiveness. Compute the Grants net of Debt Forgiveness (Grants: Total minus Grants: Debt Forgiveness). Take the data for the ODA Gross Loans and the data for the Rescheduled Debt and compute the ODA Gross Loans net of Debt Rescheduling (ODA Gross Loans minus Rescheduled Debt). Then calculate the ODA Total Gross Loans net of Debt Forgiveness and Rescheduling (Grants net of Debt Forgiveness + ODA Gross Loans net of Debt Rescheduling). Finally, in order to find the % of ODA in the form of loans net of debt forgiveness and rescheduling, calculate ODA Gross Loans (net of Debt Rescheduling) / ODA Total (Gross, net of Debt Forgiveness) * 100. <p>Results: % of ODA in the form of loans net of debt forgiveness and rescheduling (2019).</p>
243 If EU MS was a creditor to LDCs, % of EU MS debt cancelled to LDCs in the last 2 years	2018: % 2019: %	OECD.stat; data set: 2018 and 2019	<p>Source/website: OECD.stat; data set: Aid (ODA) disbursements to countries and regions [DAC2a], data for 2018 & 2019 & WDI data; https://databank.worldbank.org/source/international-debt-statistics (International Debt Statistics; series = PPG, bilateral (DOD, current US\$)).</p> <p>Methodology:</p> <ol style="list-style-type: none"> Take the data for Grants: Debt Forgiveness and Memo: Net Debt Relief (with OECD data) To calculate the debt owed to each country, add up all the LDC debts owed to the EU MS (with WDI data). Calculate $[(\text{Grants: Debt Forgiveness} + \text{Memo: Net Debt Relief}) / \text{Debt owed to each country}] * 100$. Each step is followed for 2018 and 2019. <p>Results: % of LDC debt to EU MS cancelled in the last 2 years.</p>

25 TAX TRANSPARENCY	RESULT	SOURCE	METHODOLOGY
541 Financial Secrecy Index Value	value	https://www.addistaxinitiative.net	Methodology: Take the index value data from the website.
542 Corporate tax justice / evasion	value	https://cthi.taxjustice.net/en/	
252 Addis Tax Initiative, Member or not	YES/NO	Addis Tax Initiative Members	

26 SUPPORT FOR ADAPTATION FINANCE FOR LDCS	RESULT	SOURCE	METHODOLOGY
261 Evidence of support for LDCs' Direct Access to Adaptation funds (GCF and others) in official policy document or in official statement at the last COP (request to EU MS)	YES/NO/No information found	List of speakers COP25 Official policy document	Source/website: web sources Methodology: Find the list of speakers on the COP25 website and in official policy documents. For those who were speakers, a qualitative review is needed to get an understanding of the statements made in support of LDC adaptation finance and to assess whether this means that the EU MS does support direct access by LDCs to adaptation funds. For the others, look for statements in official policy documents. Assessment of the content: Yes: the content appears in the documents No: the content does not appear in the documents NIF: no information found
262 Number of LDC entities whose direct access to GCF was supported by national ODA	Number	Green Climate Fund Fourth Biennial reports UNFCCC	Source/website: EU MS institution in charge of ODA Methodology: a) Ask the EU MS for a list of partner-country institutions whose direct access to GCF it has supported b) Check the action document/project document to see whether it supports direct access c) Add number of LDCs' entities whose direct access to GCF was supported by national ODA
263 Proportion of EU MS ODA on climate finance for LDCs allocated to adaptation, compared to overall EU MS climate finance and EU MS ODA	% <i>*Total Adaptation: Principal + Significant</i>	OECD.stat, dataset: <i>Aid activities targeting Global Environmental Objectives, data for 2019</i>	Source/website: OECD.stat Methodology: a) To obtain data about climate change mitigation and adaptation we chose as marker <i>Climate Change Adaptation</i> and <i>Climate Change Mitigation</i> (OECD.stat, dataset: Aid activities targeting Global Environmental Objectives, data for 2019). b) Using the tagging: 'principal objective', 'significant objective' or 'non-targeting', we chose to run three different tests, one with only 'principal' as a value, one with 'significant' and a third with 'principal + significant'. To do the calculation we added all adaptation and all mitigation, then we calculated (ODA to adaptation / [ODA to adaptation + ODA to mitigation])*100 to obtain the share of adaptation in the EU MS's overall climate finance (adaptation and mitigation)

3. TARGETED ACTIONS TO ADDRESS INEQUALITIES WITHIN PARTNER COUNTRIES

GENUINE ODA ALLOCATIONS	ALLOCATION	YEAR	SOURCE
31 Share of genuine ODA to CSOs			Aidwatch
32 Share of genuine ODA to gender equality			Aidwatch
33 Share of genuine ODA to domestic resource mobilisation			Aidwatch

34 AID SPENDING ON HUMAN DEVELOPMENT (SHARE OF A SECTOR IN % OF TOTAL ODA)					
SECTOR	ALLOCATION		YEAR	SOURCE	METHODOLOGY
	ALL DCS	LDCS			
341 Education (CRS 110)	%	%	2019	OECD.stat	<p>Source/website: Creditor Reporting System (CRS) available from the OECD's International Development Statistics portal. Data reported below are ODA provided by EU MS in 2019. Following the academic literature on international aid, we decided to report figures for commitments only, as they reflect better the policy orientation of EU MS towards sectors targeted in beneficiary countries</p> <p>Methodology: Select the EU MS and the sectors we are interested in (education; health; water supply & sanitation; other social infrastructure & services; development food assistance) and the total ODA. To obtain the share in %, the calculation is: [(Sector X / Total ODA) * 100]</p>
342 Health (CRS 120)	%	%	2019	OECD.stat	
343 Water and sanitation (CRS 140)	%	%	2019	OECD.stat	
344 Other social infrastructure & services (CRS 160, including social protection and housing)	%	%	2019	OECD.stat	
345 Food assistance (CRS 520, Supply of edible human food under national or international programmes including transport costs, cash payments made for food supplies; project food aid and food aid for market sales when benefiting sector not specified...)	%	%	2019	OECD.stat	

351 AID USING OECD MARKER	ALLOCATION	YEAR	SOURCE	METHODOLOGY
351 Aid using OECD marker	All DCs	2019	OECD.stat	<p>Source/website: Creditor Reporting System (CRS) available from the OECD's International Development Statistics portal. Data reported below are ODA provided by EU MS in 2019 For non-OECD DAC members, ask EU MS for the list of projects marked 'disability'. Check content to validate</p> <p>Methodology: Select the EU MS, choose total and click on the figure for 2019 List of project appears.</p>

36 TARGETED ACTIONS TO TACKLE INEQUALITIES IN DEVELOPMENT COOPERATION

	YES	NO	NIF	METHODOLOGY
361 There are specific projects or programmes aimed at tackling inequalities in a multidimensional manner in the partner country. Please list some examples (maximum 5) and give a link to more detailed information (if available):				<p>Source/website: websites of the ministry/ cooperation agency of the EU MS</p> <p>Methodology: a) Check annual plans or database of projects b) Consult with EU MS to see if there are specific projects</p>

4. MAINSTREAMING TOOLS AND PRACTICES FOR ADDRESSING INEQUALITIES WITHIN PARTNER COUNTRIES

41 GUIDANCE ON TACKLING INEQUALITIES IN DEVELOPMENT COOPERATION:

QUALIFIERS:	YES	NO	NIF	METHODOLOGY
411 There is guidance on why and how to carry out an analysis of economic, social, political and environmental inequality trends and their determinants in the partner country/ies prior to any intervention				<p>Source/website: websites of the ministry/ cooperation agency of the EU MS</p> <p>Methodology:</p> <ul style="list-style-type: none"> • Search by key words (inequality/ies, poverty, LNOB) in: <ul style="list-style-type: none"> - the Annual Reports - manuals, guidelines - publications, media • If possible, consult EU MS • Analyse the content • Assess the content: <ul style="list-style-type: none"> - Yes: the content appears in the documents - No: the content does not appear in the documents - NIF: there is no source of information to check
412 Guidance requests the mapping of different groups of people who may be affected, excluded or considered vulnerable in terms of inequality, indicating aspects such as income, gender, age, race, ethnicity, migratory status, disability, geographic location				
413 There is guidance on how to monitor impact on inequality for all aid-funded policies, programmes and projects (including impact on economic inequality and on the most marginalised groups), providing, for example: <ul style="list-style-type: none"> o Examples of indicators that inform about inequality o Templates, examples, good practices 				

Comments, examples and sources:

42 EVIDENCE OF MONITORING, EVALUATION AND LEARNING ON INEQUALITIES

QUALIFIERS:	YES	NO	NIF	METHODOLOGY
421 The EU MS reports on its development cooperation aid by providing data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location (vulnerable groups according to Agenda 2030 – Paragraph 23)				<p>Source/website: websites of the ministry/ cooperation agency of the EU MS</p> <p>Methodology:</p> <p>421:</p> <ul style="list-style-type: none"> Search in EU MS reports on its development cooperation aid. <p>Assess the content:</p> <ul style="list-style-type: none"> - Yes: there is disaggregated data on at least three groups at risk - No: there is disaggregated data on fewer than three groups at risk - NIF: there is no source of information to check <ul style="list-style-type: none"> Please indicate for which groups disaggregated data is available <p>422 & 423:</p> <ul style="list-style-type: none"> Search by key words (inequality/ies, poverty, LNOB) in: <ul style="list-style-type: none"> - the Annual Reports and specific projects - manuals, guidelines - publications, media If possible, consult EU MS Analyse the content Assess the content: <ul style="list-style-type: none"> - Yes: the content appears in the documents - No: the content does not appear in the documents - NIF: there is no source of information to check
422 There are evaluations of projects, programmes or country strategies that take the reduction of inequalities into account in their assessment				
423 There is research on this topic				

43 ORGANISATIONAL CULTURE: INEQUALITY IS PRESENT IN THE EU MS INSTITUTION(S): STAFF, TRAINING, TEAM OR PERSON RESPONSIBLE

QUALIFIERS:	YES	NO	NIF	METHODOLOGY
431 There are human resources specifically allocated to inequalities, such as: <ul style="list-style-type: none"> A dedicated cross-sectoral team/facility working on inequalities in the EU MS development agency, and/or: A lead person in charge of inequalities appointed at headquarters, and/or: A responsible focal point appointed at regional or country level 				<p>Source/website: websites of the ministry/ cooperation agency of the EU MS</p> <p>Methodology:</p> <p>421:</p> <ul style="list-style-type: none"> Search by key words (inequality/ies, poverty, LNOB) in: <ul style="list-style-type: none"> - organogram - manuals, guidelines - training catalogue - publications, media If possible, consult EU MS Analyse the content Assess the content: <ul style="list-style-type: none"> - Yes: the content appears in the documents - No: the content does not appear in the documents - NIF: there is no source of information to check - NIF: there is no source of information to check
432 There is evidence of the existence of basic training on inequality for EU MS staff				
433 There is evidence of the creation of/participation in a multistakeholder/multi-country initiative focused on addressing inequalities in partner countries through development cooperation				

44 LITMUS TEST: MAINSTREAMING INEQUALITIES IN DIGITAL FOR DEVELOPMENT

QUALIFIERS:	YES	NO	NIF	METHODOLOGY
<p>441 In the description of the development cooperation policy/the digital-for-development policy, there is a recognition of the impact of digitalisation on inequalities, or of digital divides</p>				<p>Source/website: websites of the ministry/ cooperation agency of the EU MS</p> <p>Methodology:</p> <ul style="list-style-type: none"> • Search by key words (digitalisation, digital, technology, ICT) in: <ul style="list-style-type: none"> - the current cooperation strategy/law/policy framework or relevant strategic document from the latest cooperation cycle; - where one exists, the digital-for-development strategy/policy framework • Analyse the content: position in the text (context, challenges, priorities, objectives/ goals, etc.), relevance to inequalities • Assess the content: <ul style="list-style-type: none"> - Yes: the content appears in the documents - No: the content does not appear in the documents – or only in 441, but no specific action is envisaged - NIF: there is no source/the policy does not prioritise digitalisation
<p>442 The policy document provides for addressing this impact/the digital divide</p>				
<p>443 Comments, examples and sources:</p> <p>Definition of digitalisation: digitalisation is a process whereby everyday human interactions and transactions – with the government, businesses and fellow humans – and the consumption of goods, services, information, and ideas are primarily conducted using the Internet and Internet-based technologies and services. It is the integration of digital technologies into everyday life through the digitisation of everything that can be digitised. (Is development going digital? – https://concordeurope.org/2018/10/01/report-digitalisation-development/)</p> <p>Definition of digital divide: The digital divide is the gap that exists between individuals who can access, use and create online information and communications, and those who cannot.</p> <p>Note: the use of technology as a tool to support thematic priorities (e.g. education, health) and the transfer of technology and know-how is not interpreted as having a positive impact on inequalities or the digital divide unless the policy document specifies this as an aim.</p>				

5. POLICY COHERENCE FOR SUSTAINABLE AND DEVELOPMENT

51 TRADE POLICIES	RESULT	SOURCE	METHODOLOGY
<p>511 Assessment of EU MS importation of any of the products covered by the EITI agreement from a country that is not a member or is not progressing in the EITI+</p>	<p>Forestry and logging: YES/NO</p> <p>Mining and quarrying: YES/NO</p>	<p><i>OECD.stat</i>; BTDixE Bilateral Trade by Industry and End-Use https://unctad.org/fr/node/2972</p>	<p>Source/website: OECD.stat; BTDixE Bilateral Trade by Industry and End-Use (data of 2019 – data from 2020 is not always available), EITI website</p> <p>Methodology:</p> <p>a) In the EITI, select partner countries (choose those labelled ‘Inadequate progress / suspended’; ‘Suspended due to political instability’; ‘Suspended for missing deadline’ in the list of https://eiti.org/countries).</p> <p>b) To complete the list of partner countries, we use the UN’s list of LDCs (https://unctad.org/fr/node/2972) and we take all the countries that appear there and not in the EITI list.</p> <p>c) Once the list of partner countries is ready, we see whether EU MS have traded with those countries. Since we are interested in forestry, mining and energy sources, we only checked whether there was trade in the categories ‘D02 – Forestry and Logging’ and ‘D05T08 – Mining and Quarrying’ (D05T08 also covers mineral ores, coal, gas and petroleum).</p> <p>Notes: Take values for trade over and above USD 5,000</p>

52 CLIMATE CHANGE	RESULT	SOURCE	METHODOLOGY
521 How is the draft national contribution assessed by the EC in terms of final energy (Mtoe)?	Scale: from very low to sufficient/ no information found	CANEurope report	Methodology: In the CAN report we tracked the EU's assessment of national contribution (final energy) in Annex IIB. Where there was no information, we assessed as 'no information found'. The level of ambition was assessed on a 4-level scale: <ul style="list-style-type: none"> adequate if a national 2030 contribution represented a greater reduction in energy consumption than the EU average, modest if a reduction was lower than the EU average but higher than 5%, low if a reduction was in the 0-5% range or there was a small increase for one criterion, very low if values for both criteria increased
522 Is there a plan to reach the NDC emission reduction target?	Yes/No/No information found	Fourth biennial reports UNFCCC	Methodology: Check whether the report is contained in the fourth biennial report to the UNFCCC <ul style="list-style-type: none"> Assess the content: <ul style="list-style-type: none"> - Yes: the report appears on the website - No: the report does not appear on the website - NIF: no information found

53 EVIDENCE OF COMMITMENT TO ADDRESSING INEQUALITIES WORLDWIDE THROUGH CORPORATE ACCOUNTABILITY

THE EU MS HAS...	YES	NO	NIF	METHODOLOGY
531 passed a law requiring (large) companies to undertake human rights due diligence by taking all measures to identify, assess, prevent, mitigate or cease adverse human rights impacts in their operations, subsidiaries and business relationships throughout their entire value chains.				Source/website: websites of the ministry of trade /economy; https://media.business-humanrights.org/media/documents/Corporate-due-diligence-laws-and-legislative-proposals-in-Europe-May-2021.pdf Search by key words (business and human rights; human rights; environmental due diligence) in: <ul style="list-style-type: none"> - Current law - Speeches/statements to detect if the law exists, and future plans <ul style="list-style-type: none"> Analyse the content: coverage of three areas (environment, social protection and workers' rights, human rights) and risk detection (due diligence) and contingency plan, scope (subsidiaries, brands and firms owned, and subcontractors and suppliers) Assess the content: <ul style="list-style-type: none"> - Yes: the content appears in the documents - No: the content does not appear in the documents - NIF: there is no source of information to check
532 passed a law requiring (large) companies to undertake environmental due diligence by taking all measures to identify, assess, prevent, mitigate or cease adverse environmental impacts in their operations, subsidiaries and business relationships throughout their entire value chains.				
534 proposed a law requiring (large) companies to undertake human rights due diligence by taking all measures to identify, assess, prevent, mitigate or cease adverse human rights impacts in their operations, subsidiaries and business relationships throughout their entire value chains.				
534 proposed a law requiring (large) companies to undertake environmental due diligence by taking all measures to identify, assess, prevent, mitigate or cease adverse environmental impacts in their operations, subsidiaries and business relationships throughout their entire value chains.				

GOOD PRACTICES

What can be considered a good practice?

Examples (non-exhaustive list):

- Development cooperation initiatives, including research, that map and measure inequality (e.g., with indicators at project, programme or strategy level focused specifically on reducing inequalities), and that show how inequalities are a brake on development results
- Support for capacity development initiatives to tackle inequality at policy level using an interlinked approach, whether in-country and/or between countries
- Examples of where the EU MS has helped strengthen partners' voices in the global arena
- Consultation and/or policy dialogue processes that ensure inclusive participation at programming/design level as well as during implementation and evaluation
- Innovative tools for tackling inequality in a given country

RECOMMENDATIONS

Recommendations

It is suggested that the recommendations be aligned with the five aspects of analysis

OUR MEMBERS

<p>NATIONAL PLATFORMS</p>	 <p>Global Responsibility Austrian Platform for Development and Humanitarian Aid</p>	 <p>BELGISCH PLATFORM PLATE-FORME BELGE CONCORD CROCIATA/IT/IT AGOSVY 11.11.2011 Kopieredokument</p>	 <p>BPID Bulgarian Platform for International Development</p>	 <p>Platforma za mednarodnu gradansku solidarnost Hrvatske Croatian Platform for International Citizen Solidarity CROSOL</p>	 <p>CYINDEP Cyprus Island wide NGO Development Platform</p>	 <p>FORS</p>
<p>GLOBAL FOCUS Danish CSOs for Development Cooperation</p>	 <p>AKÜ</p>	 <p>fingo</p>	 <p>COORDINATION SUD</p>	 <p>VENRO ASSOCIATION OF GERMAN DEVELOPMENT AND HUMANITARIAN AID NGOs</p>	 <p>Hellenic Platform for Development</p>	 <p>HAND</p>
<p>dóchas The Irish Association of Non-Governmental Development Organisations</p>	 <p>Network delle ONG in Europa per lo sviluppo e l'emergenza CONCORD ITALIA</p>	 <p>LAPAS Latvian Platform for Development Cooperation</p>	 <p>LITHUANIAN NATIONAL NON-GOVERNMENTAL DEVELOPMENT COOPERATION ORGANISATIONS PLATFORM LITDEA</p>	 <p>Cerle de coopération des ONGD DU LUXEMBOURG</p>	 <p>SKOP Solidarjetà u Koperazzjoni</p>	 <p>PARTOS</p>
 <p>ZAGRANICA</p>	 <p>ONGD PLATAFORMA PORTUGUESA</p>	 <p>FOND Federalni Organizacijski in Regeneracijski Centeri za Razvoj</p>	 <p>Ambrella Platform for Development Organisations</p>	 <p>SLOGA Slovenian Global Action</p>	 <p>LA COORDINADORA DE ORGANIZACIONES PARA EL DESARROLLO</p>	 <p>CENCORD SWEDEN</p>
 <p>bond</p>	<p>NETWORKS</p>	 <p>actalliance eu formerly APACSV</p>	 <p>actionaid</p>	 <p>ADRA</p>	 <p>Alliance 2015 towards the eradication of poverty</p>	 <p>CARE</p>
 <p>caritas europa</p>	 <p>cbm together we can do more</p>	 <p>ChildFund Alliance</p>	 <p>CIDSE together for global justice</p>	 <p>eucord European Cluster Organisations for Relief and Development</p>	 <p>GNDR Global Network of Non-Governmental Organisations for Disaster Reduction</p>	 <p>Habitat for Humanity</p>
 <p>humanity & inclusion</p>	 <p>IPPF International Planned Parenthood Federation European Network</p>	 <p>LIGHT FOR THE WORLD</p>	 <p>OXFAM International</p>	 <p>PLAN INTERNATIONAL</p>	 <p>Save the Children</p>	 <p>Sightsavers</p>
 <p>solidar</p>	 <p>SDS CHILDREN'S VILLAGES INTERNATIONAL</p>	 <p>Terre des Hommes International Federation</p>	 <p>wecf</p>	 <p>Wetlands INTERNATIONAL</p>	 <p>World Vision</p>	 <p>WWF</p>
<p>ASSOCIATE MEMBERS</p>	 <p>alda European Association for Local Democracy</p>	 <p>ea ea EUROPEAN ASSOCIATION FOR THE EDUCATION OF ADULTS</p>	 <p>EUROPEAN PARTNERSHIP FOR DEMOCRACY</p>	 <p>EUROPEAN DISABILITY FORUM</p>	 <p>INTERNATIONAL RESCUE COMMITTEE</p>	 <p>NRC NORWEGIAN REFUGEE COUNCIL</p>



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