



Official development assistance: can France respect its commitment to spend 0.7% of its national wealth on international development?

Julie Vaillé (IDDRI), Bruno Rivalan, Claire Baudot and Sophie Millot (Global Health Advocates)

0.7% ODA, A “FLAG” FOR DEVELOPMENT POLICY

French presidential campaigns usually sideline cooperation and development policies. Yet, for the first time in 2017 official development assistance (ODA) sparked commitments and debate. More specifically, the emblematic goal to push French ODA up to 0.7% of gross national income (GNI)—which international solidarity NGOs view as the “flag” showing whether a government has truly engaged in development—was taken up by several candidates, albeit with different timelines: 2022 or 2025.

ACHIEVABLE OBJECTIVE, UNDER CERTAIN CONDITIONS

We examined the political conditions and assessed the budgetary effort required to reach the 0.7% target—i.e., a doubling of the current share of GNI (0.38% in 2016). Our findings show that, like the British and German examples, this doubling of French ODA is feasible within the timeframes envisaged by the main candidates and the president-elect during his campaign. Moreover, these examples show that political commitment at the highest level is absolutely crucial if the budgetary equation is to be solved. Similarly, upstream of the extra-budgetary effort required, NGOs, parliamentarians and public opinion need to share a common “narrative” of the virtues of aid in a rapidly changing world.

TWO SCENARIOS, WITH THE SAME BUDGETARY AND POLICY EQUATION TO BE RESOLVED

We selected two scenarios to model the doubling of French assistance. The first prioritises an increase in the share of public revenues dedicated to ODA sourced by France’s Financial Transaction Tax (FTT), with the tax base being extended to include intra-day transactions. The second prioritises an increase in the budget appropriations to the ODA mission—which means increasing personal and corporate income tax. While mobilising very different financial instruments, these two scenarios both require hefty hike in budgetary resources, equivalent to an annual rise of 15%-28% depending on the type of financing and deadlines chosen. Thus, even if the FTT tax base is expanded, the budgetary cost of transitioning to 0.7% adds a political unknown to the budgetary equation.

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Global Health Advocates is a French advocacy NGO whose goal is to increase political and financial support for official development assistance and global health. Global Health Advocates is working specifically on the budgets allocated by France and the European Union for international solidarity and their allocation to the fight against poverty diseases in developing countries through monitoring and analysis of ODA and ODA in several European countries, collaboration with parliamentarians and the coordination of voluntary networks and working groups. To find out more about the activities and publications of the Global Health Action, go to www.ghadvocates.eu.



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INTRODUCTION

Aid policies for developing countries have existed since the early 1950s and became highly politicised in the wake of the Cold War. After the fall of the Berlin Wall and the adoption of the Millennium Development Goals (MDGs), they were endowed with transpartisan and even apolitical ambitions due to the technicality of their topics and instruments, and to the proliferating number of stakeholders (States, NGOs, foundations, local authorities, development banks). For these reasons, official development assistance (ODA) has long been excluded from French presidential debates.

2017 marks a turning point. For the first time, the issue of development appeared in the programmes of the main candidates in the French presidential election. This growing awareness may be due to the onset of Europe's migrant crisis. However, the goals set for ODA show marked differences from one camp to another: international solidarity towards the poorest countries being foregrounded by some candidates and, for others, the core issue is migration control, while others advocate compensating globalisation, fulfilling France's obligations towards its former colonies or promoting France's economic and commercial interests.

Beyond these divergences, there is indeed consensus on a specific objective of ODA financing: to earmark 0.7% of national income for developing countries. Responding to civil society and various parliamentarians who have mobilised around this issue, the main candidates have committed to achieving this target within various timescales: Benoit Hamon and Jean-Luc Mélenchon by 2022,

Marine Le Pen during the five-year mandate and Emmanuel Macron by 2025.¹

This Study, co-authored by IDDRI and Global Health Advocates, aims to evaluate the budgetary efforts required to achieve the objective of dedicating 0.7% of France's national income to official development assistance. It follows a recent IDDRI publication entitled "What rationales for ODA? Main donors' objectives and implications for France?", which analyses the rationales (or "hallmarks") for ODA in the United Kingdom, France, Germany and China (Voituriez & Vaillé, 2017). In this study, our focus will not be on the fundamental rationale behind the 0.7% target nor on the way this is calculated, given that there is already an abundant literature on these subjects. We instead take the commitments of all candidates at their word: what would it mean both politically and in budgetary terms to dedicate 0.7% of gross national income (GNI) to ODA? We thus try to look at budgetary issues through a political prism.

In the first part, we focus on the international commitments relating to the 0.7% target and the French standpoint. In the second part, we measure the budgetary efforts this target requires under different scenarios and, in the third part, we go on to examine the political conditions necessary to achieve this target.

1. Source: Emmanuel Macron's response to the "Cap ou pas Cap" campaign of the NGO ONE. <https://capoupascap.one.org/2017/04/20/emmanuel-macron-5eme-candidat-cap-de-repondre-au-defi-de-romy/>

1. STATE OF PLAY: COMMITMENTS AND REALITY

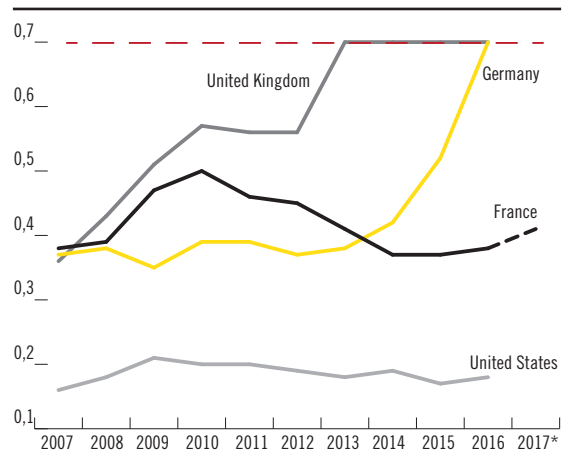
In 1970, the United Nations General Assembly adopted a resolution whereby developed countries were required, before the end of the 1980s, to dedicate at least 0.7% of their GNI to ODA. France has repeatedly reaffirmed this objective at international conferences, from the Gleneagles G8 in 2005 to the Addis Ababa Conference in July 2015. This commitment is also enshrined in law² and is to be applied “as soon as [France] returns to growth”. Thus, once France has climbed out of recession, it should position itself on a 0.7% trajectory, which has not been the case so far.³

Since 2010 (when the share of GNI was 0.50%), French ODA has been in decline. French official assistance represented 0.38% of gross national income in 2016, which was a slight increase over the previous year. This ratio is expected to rise to 0.41% in 2017, but will not reach the 0.7% target.

This places France on a trajectory that differs markedly from several of its European neighbours: the United Kingdom, Germany, the Netherlands, Luxembourg, Norway, Sweden and Denmark have attained or even surpassed the 0.7% target.

2. The Framework Law on France’s development and international solidarity policy.
3. In light of the Multi-year Public Finance Act 2014-2019.

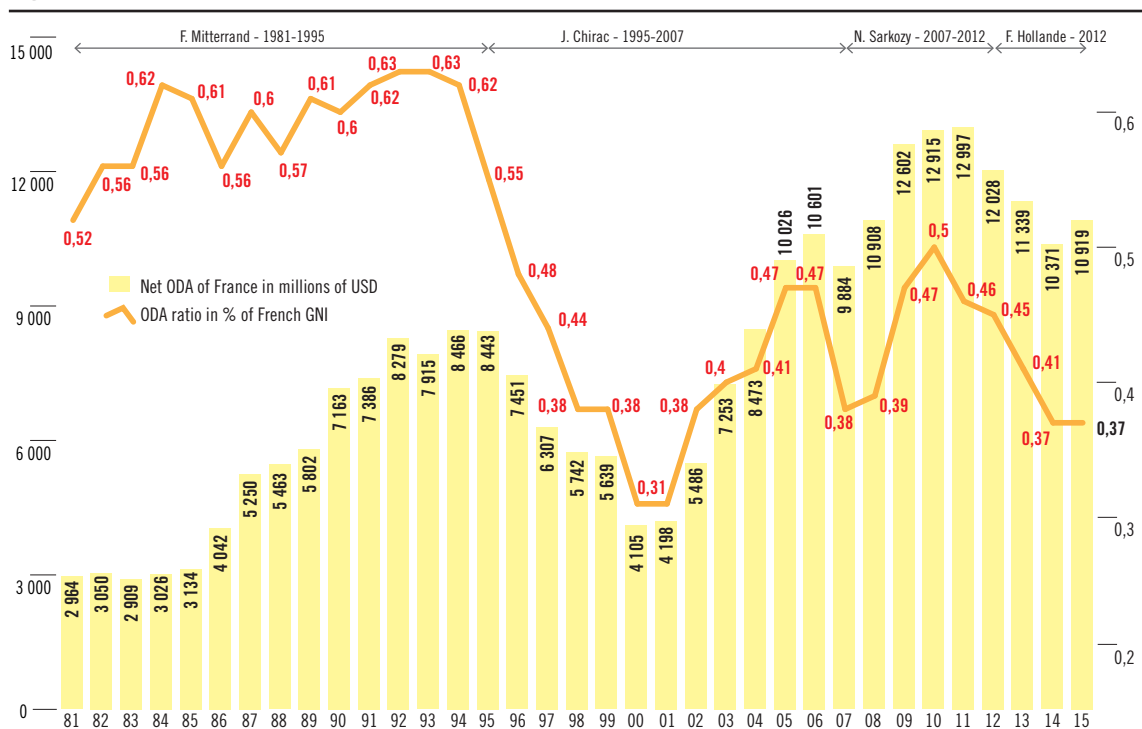
Figure 2. Comparison of the evolution of the ODA/GNI ratio (in %)



Sources: From 2007 to 2015: OECD (2017) From 2016 to 2018: Crosscutting policy document (Document de Politique Transversale, DPT), Draft budgetary plan 2017, French policy for development (2016)

The United Kingdom, for example, posted a lower ODA/GNI ratio in 2007 than that of France (0.36% vs. 0.38%). The UK then made the decision to meet the 0.7% target and ODA funding was significantly stepped up from 2007 to 2010, and again from 2012 to 2013 (over £2.5 billion), to finally reach 0.7% of GNI as of 2013. Germany also managed to reach the target over a three-year period: having an ODA/GNI ratio close to that of France in 2013 (0.38%), and reaching 0.7% in 2016.

Figure 1. French ODA in volume and relative to GNI—1981-2015:



Source: Global Health Advocates (2017)

2. COMPOSITION OF FRENCH ODA

In 2017, France’s total budget for ODA is expected to reach more than €9 billion, i.e. 0.41% of GNI (Cross-cutting policy document, 2017).⁴

French ODA can be analysed from two angles: through the sources of financing (innovative financing such as the Financial Transaction Tax, etc.) or by expenditure type (grants, loans, debt relief, imputed costs for foreign students, etc.). These two analytical frameworks give a clearer picture not only of which sources of financing could be mobilised to increase the total ODA budget and meet the 0.7% commitment, but also what types of expenditure should be enhanced or reduced.

A. Budgetary expenditure of State missions

The ODA mission comprises 2 programmes:

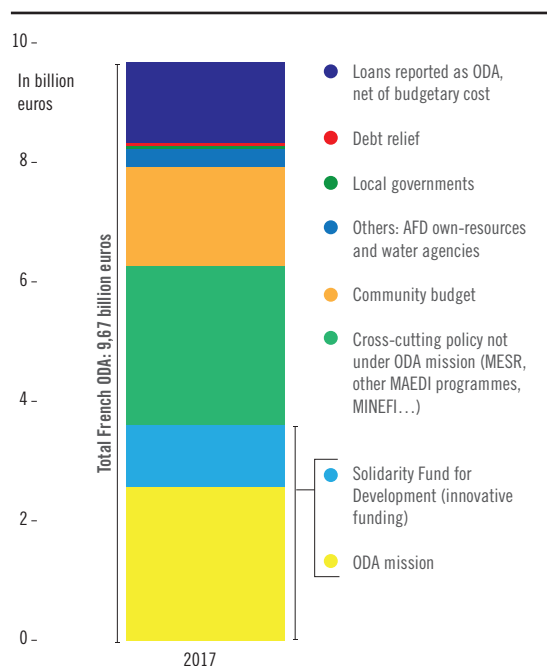
- Programme 110, “Economic and Financial Aid to Development”, includes multilateral and bilateral economic and financial assistance and the treatment of the debt of poor countries. The Programme thus regroups the bulk of budget appropriations (loans) relating to the ODA policy implemented by the French Ministry of Finance and Public Accounts.
- Programme 209, “Solidarity with Developing Countries”, includes bilateral, multilateral and Community cooperation, the costs of personnel contributing to this programme and co-development actions. The majority of subsidies (grants) issued by the Agence française de développement (AFD) are channelled through this programme. The programme falls under the Ministry of Foreign Affairs and International Development (MAEDI).

The other state missions that are reportable as ODA and contribute to the cross-cutting policy in favour of ODA include:

- assistance to refugees from developing countries, i.e. asylum-related expenses,
- imputed student costs, which is the cost of educating foreign students from developing countries,
- assistance to French Overseas Communities (in particular support to Wallis and Futuna and, formerly, to Mayotte),
- other expenses from the Ministry of Higher Education and Research.

B. European funding for development corresponding to France’s share of the European Union budget that is reportable as ODA.

Figure 3. Breakdown of budget appropriations for French ODA in 2017



Source: IDDRI and Global Health Advocates (2017); the data are derived from the DPT 2017, the “Loans reported as ODA, net of budgetary cost” are derived from the methodology explained below.

C. Extra-budgetary expenditure, which includes contributions not directly financed by the state budget (“loan effect”, decentralised cooperation, debt relief, innovative financing).

- Innovative financing reported as ODA comprises the Financial Transaction Tax (FTT) and the airline ticket tax (see Box 1)
- “Loans reported as ODA, net of budgetary cost” corresponds to the difference between the reported ODA and the budgetary appropriations for ODA in the ODA cross-cutting policy document (see Box 2).

The “ODA mission” and the “Solidarity Fund for Development” (FSD) thus constitute the core of French ODA. These are the most high-profile and well-known instruments, and are vigilantly monitored by civil society, parliamentarians and the international community.

4. Source: Cross-cutting policy document, Budget Act 2017, French development policy

Box 1. Innovative financing: Financial Transaction Tax and Solidarity Tax on Airline Tickets

- France plays an important role in innovative financing through its solidarity contributions, levied on economic sectors that benefit most from the growth of the globalised economy.
- France has introduced two taxes:
 - The Solidarity Tax on Airline Tickets;
 - The Financial Transaction Tax (FTT).
- The proceeds from these taxes partially fund ODA, in amounts that are capped and annually negotiated. The surplus is reallocated to the general budget. The Development Solidarity Fund, created in 2005, collects the revenues from these two taxes proportionally to the amounts earmarked for development.
- The solidarity tax on airline tickets is based on the number of passengers and freight on every commercial flight departing from France (Keller & Collin, 2016). From 2015, revenues paid to the FSD were capped at €210 million per year.
- The Financial Transaction Tax is based on purchases of shares of publicly traded French companies with a market capitalisation of more than €1 billion on 1 January of each fiscal year (Keller & Collin, 2016). Until 2015, it was doubly capped for ODA: firstly, as a percentage of total revenues (25% in 2015) and secondly in absolute value (€140 million in 2015). The 2016 Initial Budget Act (LFI) removed the percentage of the FTT revenue to be allocated to the FSD, increased the ceiling to €260 million in 2016, and plans to allocate 25% of the tax revenue to AFD without setting a ceiling.
- The 2017 Initial Budget Act provides for an increase in the FTT tax rate from 0.2% to 0.3% and a broadened tax base that will include intra-day transactions as of 1 January 2018 (Article 62.5) These additional revenues (i.e., above the ceilings set in terms of value) will be transferred to the general budget.
- It also plans to raise the ceiling for allocations to ODA to €528 million in 2017 and to replace the 25% additional allocation to AFD with a ceiling of €270 million in 2017.

Table 1. Distribution of the proceeds of the Financial Transaction Tax

	2015	2016	PLF 2017	Text transmitted
Total tax revenue	1057	1093	1106	1659*
Ceiling allocated to the FSD/ percentage	25%	-	-	-
Ceiling allocated to the FSD/ value	140	260	-	-
Amount allocated to the FSD	140	260	528	528
Share allocated to AFD	-	25%		
Montant affecté à l'AFD		268		270
Total (amount of tax allocated to development)	140	528	528	798
Share of tax benefiting development	13%	48%	48%	48%

Source : Keller & Collin (2016).

The financial transactions tax currently raises €1.5 billion.⁷ The increase in the rate and its planned extension to encompass intra-day transactions on 1 January 2018 will increase its revenue from €2 to €4 billion.⁸ The total projected yield in 2018 is €4.5 billion.

3. METHODOLOGY

Based on this budgetary data, we analysed the candidates' commitments to devote 0.7% of GNI to ODA by 2022 (M. Le Pen, B. Hamon, J.-L. Mélenchon) or by 2025 (E. Macron).

We measured the budgetary cost that would be incurred to reach the 0.7% target by the announced

5. Budget Act 2016-1917 of 29 December 2016 for 2017.

6. Source: Cross-cutting policy document, Draft Budget Act for 2017, French policy for development.

7. Source: Senate Report p.25 at <http://www.senat.fr/rap/16-140-34/16-140-341.pdf>, i.e., total FTT revenue of €1.659 billion for 2017. This figure can also be obtained by adding the amount provided for in the LFI in section 160, line 1797, or €848 million for LFI 2017 (representing FTT revenue going to state coffers) to the amount of FTT allocated to ODA (i.e. €798 million) = €1.646 billion.

https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=66064E64FA47F2A9C96EC31141B963FF.tpdila07v_1?cidTexte=JORFTEXT000033734169&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000033734166

8. In 2014, the French FTT raised €771 million. Since the nominal rate of the FTT is 0.2%, the base is therefore €385 billion. Given that the total volume of French equities transactions in 2014 was between €1,500 and €2,700 billion, only 15% to 25% of transactions are actually subject to the FTT. The remaining 75% to 85% (which are very largely intra-day transactions) are simply exempted. Thus, on the basis of these calculations, without calculating the potential impact on some markets that would cease to be profitable as a result of this tax, this could yield an extra revenue of between €2.25 billion and €4.63 billion. For the volumes of transactions cited, see: http://www.lemonde.fr/idees/article/2015/10/12/la-difficile-taxation-des-transactions-financieres-intra-journalieres_4788011_3232.html

dates. One of the useful aspects of this study is precisely that our focus is not on what should be reported as ODA, but on how much it would cost in budgetary terms to devote 0.7% of national income to ODA within the specified deadlines. The cost was calculated by summing all of the budgetary development assistance components (plus “Loans reported as ODA, net of budgetary cost”; see Box 2), so that the amount in 2022 or 2025 is equal to 0.7% of GNI.

We smoothed the annual effort required by calculating the intermediary percentages based on the final point.

We then modelled two variables, considering that, as explained in Part 2, ODA could be increased in two ways: an increased share of FTT proceeds for ODA (see Box 1) and an increase in budget appropriations for the ODA mission.

The evolution of these two variables is the basis for our **two scenarios**:

- Scenario 1 prioritises an increase in budget appropriations and a broadened financial transaction tax,⁹ 50% of which is dedicated to ODA,
- Scenario 2 prioritises the allocation of a substantial share (75%) of the broadened financial transaction tax to ODA.

Box 2. Gap between reported ODA and budget appropriations—“budget appropriations with a leverage effect”

- There is a difference between budgetary costs and what is reported as ODA. This difference can be explained by loans. There is no straightforward link between the budgetary cost of loans and the recognition of loans as ODA as defined by the OECD criteria. Until 2017, “a €100-million loan with a state budgetary cost of €10 million corresponds to €100 million in ODA” (DPT 2017¹⁰). To assess the budgetary cost required to meet the 0.7% target for ODA, we needed to pinpoint this gap, and this is what we have called “Loans reported as ODA, net of budgetary cost”. It is the difference between the reported ODA for loans and the budgetary appropriations for loans in the ODA cross-cutting policy document. Included in these “Loans reported as ODA, net of budgetary cost” are all the effects reportable as ODA (positively or negatively) but which are not included in the budget: the effect of AFD bilateral loans, but also the effect of debt relief, etc.¹¹

9. Introduction of tax on intra-day transactions as of 1 January 2018, as planned in the LFI 2017.

10. Provided it is disbursed in the same year.

11. Calculated as follows: ODA loans – budgetary appropriation = “Loans reported as ODA, net of budgetary cost”. The difference is expressed as a value, i.e. €1,356 million in 2017 (16% of French ODA for that year).

Until 2017, what we call “ODA loans” = payments for active projects – repayment by recipient countries for old loans, according to OECD/DAC data. From 2018, the ODA accounting rules will change: what we call

- The following two hypotheses were introduced:

- The first involves the reduction of “Loans reported as ODA, net of budgetary cost” from 2018 onwards. From this date, ODA accounting will change: the “donor’s effort” will be counted as ODA (“grant equivalent”) rather than the total value of the loan, leading to a smaller gap between the State’s budgetary effort and ODA. This will reduce this category of “Loans reported as ODA, net of budgetary cost” by almost half: €800 million from 2018.

- The second involves the stabilisation of these “Loans reported as ODA, net of budgetary cost”, even though the President of the French Republic in 2015 announced that the AFD portfolio was to be increased by €4 billion. Here, we are not referring to the loans—in general—that will increase if this announcement is not challenged. But these “Loans reported as ODA, net of budgetary cost” will stabilise: on the one hand, France’s payments to beneficiary countries will rise, and thus the proportion reportable as ODA will also rise; on the other hand, the cost of subsidies¹² provided by the State will also increase over time. This cost is proportional to the repayments of foreign countries, because the cost of subsidising loans intervenes at the time of repayment. This cost increase phenomenon is already underway, as the increase in the volume of loans since the mid-2000s has now led to an increase in repayments. This will offset the increase in future payments and explains why “Loans reported as ODA, net of budgetary cost” are stable on average.

- The amounts relating to Programmes 851 “Loans to foreign States with a view to facilitating the sale of goods and services contributing to the development of France’s foreign trade”; 852 “Loans to foreign States for the consolidation of debts to France”; 853 “Loans to AFD with a view to fostering economic and social development in foreign States” can be found in the aggregate “cross-cutting policy not under the ODA mission” for the budgetary cost of actions classified as ODA (for example, €444 million for Programme 851, €150 million for Programme 852, €250 million for Programme 853), and do not for this reason bias our results since their effect on ODA, whether positive or negative, is reflected in the “Loans reported as ODA, net of budgetary cost”.¹³

“ODA loans” will then become only a fraction of the loan payments (the grant element), without deducting repayments.

“Budgetary costs” corresponds to the payment appropriations of Programmes 110, 851, 852, 853 and 731 (from which is deducted what AFD may be required to repay to the State under these programmes). This budgetary cost is *roughly* proportional to what foreign countries pay back to AFD, because the cost of subsidising a loan takes effect at the time of repayment (or, more precisely, at the time the interest is paid).

12. This cost in itself is a complex matter because Programmes 851, 852 and 853 comprise low-interest loans with long-term repayments between the State and AFD. The amount factored into our calculation is the net amount (payments - repayments) between the State and AFD for a given year.

13. This cost in itself is a complex matter because Programmes 851, 852, and 853 comprise low interest loans

The other variables are stable and derive from the following assumptions:

- A 1% GNI growth trajectory from 2017. This is a low assumption, given the growth rates in recent years (0.4% in 2014, 1.1% in 2015 and 1.1% in 2016, according to INSEE). It should be noted that INSEE does not publish a forecast of GNI, only GDP.
- A 3% increase in the Community budget starting from the next Multiannual Financial Framework (MFF) of the European Union (2021–2028).
- An increase at a constant annual rate of 3% a year of the “cross-cutting policy not under ODA mission” is anticipated, which should mainly emerge through Programme 303, “Immigration and asylum”, in the context of the ongoing migration crisis in France. This 3% share corresponds to the actual increase between 2015 and 2016 related to the increase in the number of refugees. We considered that this ratio would be stable over time.

The tax on airline tickets as well as the entries listed as “Other: AFD’s own resources and water agencies”, “Local governments” and “Debt relief” remain constant until 2025.

4. CHOICES OF ODA-INCREASING SCENARIOS

Scenario 1—Prioritising the increase of budget appropriations: the scenario tested here models a linear increase in the share of the Financial Transaction Tax (FTT) earmarked for ODA until the share reaches €2.25 billion in 2022, i.e. 50% of the FTT allocated to ODA by that date.

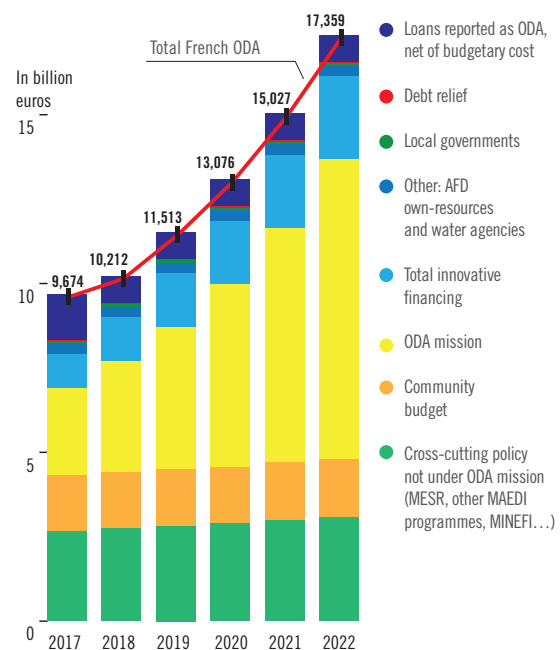
This assumes that the financial transaction tax base is broadened to include intra-day transactions, as planned in the 2017 Initial Budget Act (see Box 1) and that 50% of the FTT is earmarked for development. Today, the FTT share for ODA are fixed by law and expressed in terms of value (ceiling), which nevertheless corresponds to 48% allocation of the FTT to development. These values are negotiated annually at the time the budget acts are being drafted. The assumption of a 50% ratio, based on a broadened FTT, thus reflects actual allocations for 2017. However, annual negotiations will be necessary on both the amount earmarked for development and the general tax base, with or without intra-day transactions in particular).

and long-term repayments between the State and AFD. The amount factored into our calculation is the net amount (payments - repayments) between the State and AFD for a given year.

In this first scenario,¹⁴ to reach the 0.7%...

- ... in 2022: the amount of the ODA mission (Programmes 110 + 209) needs to increase by **28% a year over 5 years**. This is equivalent to increasing the ODA mission from 0.71% of the state budget to 2% in 2022 (scenario 1a);
- ... in 2025: the amount of the ODA mission needs to increase by **17% a year over 8 years**. This is equivalent to increasing the ODA mission from 0.71% of the state budget to 2.11% in 2025 (Scenario 1b).

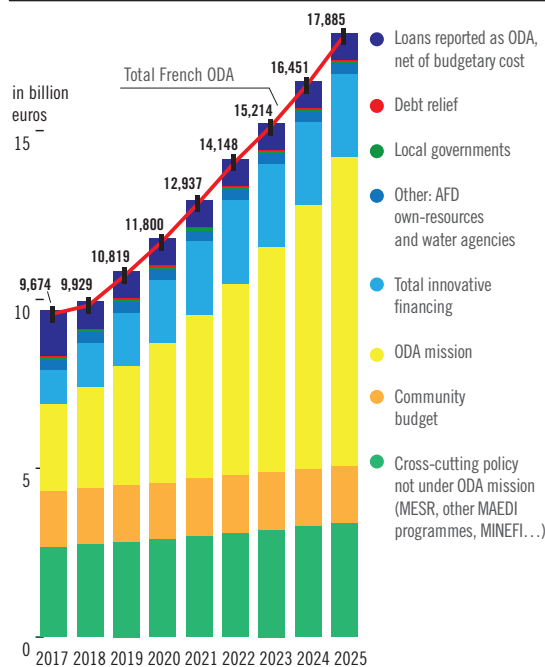
Figure 4. Scenario 1a - Broadened FTT with 50% allocated to development: projection of the budgetary increase needed to reach 0.7% of GNI earmarked for ODA in 2022 (details shown by category)



Source: Global Health Advocates; the 2017 data are derived from the DPT 2017 and the forecasts are based on the methodology explained above.

14. Detailed in Annex 1.

Figure 5. Scenario 1b - Broadened FTT with 50% allocated to development: projection of the budgetary increase needed to reach 0.7% of GNI earmarked for ODA in 2025 (details shown per category)



Source: Global Health Advocates; the 2017 data are derived from the DPT 2017 and the forecasts are based on the methodology explained above.

Scenario 2: Prioritising an increase in resources by increasing the share dedicated to ODA from the FTT

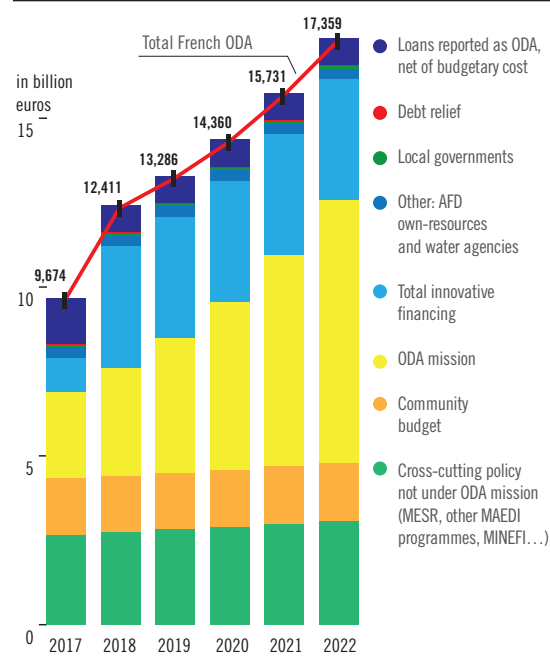
The scenario here is based on an increase up to 75% (i.e. 3.375 billion) in the share of the FTT dedicated to ODA, including intra-day transactions, in 2018.

This implies that the FTT base should be broadened to include daily transactions as planned in the 2017 Draft Budget Law, and that this FTT should become France’s preferred instrument for funding ODA, which again should be the subject of major negotiations.

In this scenario, to reach the 0.7%...

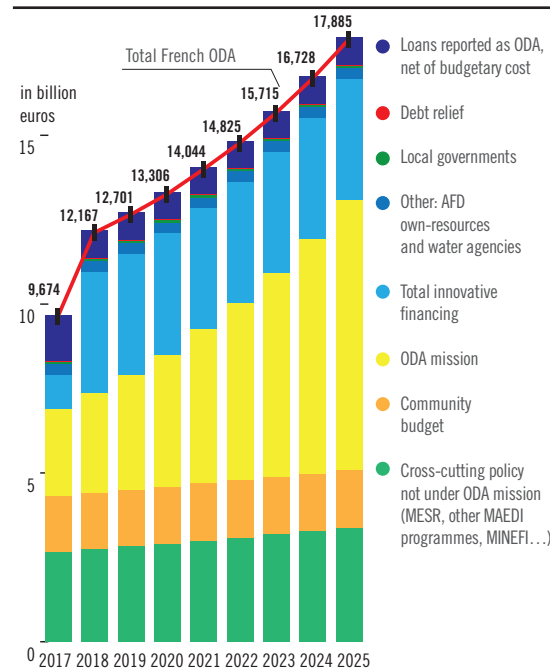
- ... in 2022, the ODA mission (programme 110 + 209) is **increased by 25% per year over 5 years**. This is equivalent to increasing the ODA mission from 0.71% of the state budget in 2016 to 1.8% in 2022;
- ... in 2025, the amount of the ODA mission is **increased by 15% per year over 8 years**. This is equivalent to increasing the ODA mission from 0.71% of the state budget in 2016 to 1.85% in 2025.

Figure 6. Scenario 2a - Broadened FTT with 50% allocated to development: projection of the budgetary increase needed to reach 0.7% of GNI earmarked for ODA in 2022 (details shown by category)



Source: Global Health Advocates; the 2017 data are derived from the DPT 2017 and the forecasts are based on the methodology explained above.

Figure 7. Scenario 2b - Broadened FTT with 50% allocated to development: projection of the budgetary increase needed to reach 0.7% of GNI earmarked for ODA in 2022 (details shown by category)



Source: Global Health Advocates; the 2017 data are derived from the DPT 2017 and the forecasts are based on the methodology explained above.

5. INTERPRETATION OF RESULTS

Table 2. Summary of the scenarios

Variables	Scenario 1a 0.7% of GNI to ODA by 2022	Scenario 2a 0.7% of GNI to ODA by 2022	Scenario 1b 0.7% of GNI to ODA by 2025	Scenario 2b 0.7% of GNI to ODA by 2025
Share of the FTT allocated to development	50% (including intra-day transactions)	75% (including intra-day transactions)	50% (including intra-day transactions)	75% (including intra-day transactions)
Smoothed increase for ODA mission	28% per year	25% per year	17% per year	15% per year
Share of ODA mission in the state budget	0.6% in 2017 2.06% in 2022	0.6% in 2017 1.8% in 2022	0.6% in 2017 2.11% in 2025	0.6% in 2017 1.85% in 2025
Factor in the increase in cost of refugee assistance	3% per year	3% per year	3% per year	3% per year
Factor in the increase of the next EC budget	3% in 2021	3% in 2021	3% in 2021	3% in 2021
Assumed change in GNI	1% per year	1% per year	1% per year	1% per year

Source: IDDRI

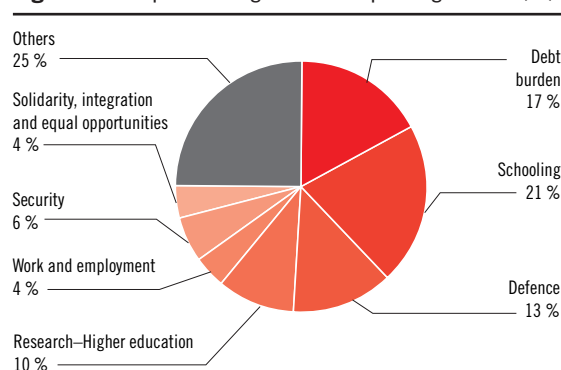
While Scenario 1 entails an increase in budgetary appropriations and Scenario 2 an increase in the income of FTT revenues allocated to development, both will require significant additional budgetary resources. The advantages and disadvantages involved could usefully be pointed out here:

1. A direct increase for the ODA mission (Programmes 110 and 209) through budget appropriations is inevitable if the 0.7% target for ODA is to be met. This increase varies according to the scenarios and deadlines. In all cases, it means a substantial budgetary effort from the State, ranging from a 15% annual increase in the last scenario (2b) to a 28% annual increase in the first scenario (1a).

These hefty increases (which may be dissuasive for some) should be contextualised with respect to two factors: the efforts made by some of France's European neighbours (United Kingdom and Germany) and the share of the total amounts in the State's general budget. Spending around 2% of the state budget on ODA is not extravagant when compared to spending on other budget items, notably defence, which accounted for 13% of the 2016 state budget. Some see ODA as offsetting France's peace-making and security policy in developing countries, which helps to reduce the risk the France will end up with no other role than that of "policeman". ODA can have a positive effect on a country's image among local communities, notably in conflict zones and especially when disbursed as grants (Laville, 2016).

On the other hand, this requires strong political support. By way of comparison, the budget for culture amounted to 1.2% (€221 billion) of the total state budget in 2016.

Figure 8. Composition of government spending in 2016 (%)



Source: Draft Budget Act (2016)

2. The increase in the share of the FTT earmarked for ODA.¹⁵ This source of funding would enable the Government to reduce its ODA budgetary effort.

This effort would mean garnering agreement that 50% of the FTT under scenario 1 and 75% under scenario 2 be earmarked for development, even after broadening the tax base to include intra-day transactions as planned from 2018 onwards. The justification for these scenarios is threefold: (i) it is not a question of increasing the FTT, which is a much debated issue on both the political right and left regarding its possible harm to the attractiveness of France and the fluidity of trade. The aim is to allocate a larger share of this already existing

15. In 2017, the FTT is calculated according to the data in the official report of the Senate: General Report No. 140 (2016-2017) by Fabienne KELLER and Yvon COLLIN, drawn up on behalf of the Finance Committee, tabled on 24 November 2016.

The tax on airline tickets is obtained from the same source.

tax to the poorest countries; (ii) the G20 Summit in Cannes (2011) acknowledged the utility of the FTT as a means of financing development, which is indeed the rationale behind the introduction of this tax; (iii) in scenario I, although this share is not exactly equivalent to today's fixed ceiling in value terms, it nevertheless corresponds to the percentage observed over the last two years, as explained above.

In contrast, (i) increasing the share earmarked for development means a smaller share for the general budget; (ii) the share of FTT earmarked for ODA is negotiated annually and the scenarios presented here mean that negotiations will have to be held systematically—and these will doubtless be difficult; and (iii) we took as our starting point the texts in the 2017 Initial Budget Act that provide for a two-pronged broadening of the FTT, in terms of its percentage (from 0.2% to 0.3%) and its base (extended to include intra-day transactions). However, these two elements could be challenged in the next budget vote. Should this be the case, the financial effort to reach the target of 0.7% of national income for development would be particularly strenuous.

3. “The elephant in the room”: what scenarios for future trends in loans for French ODA?

In assessing the increase in the “ODA mission” budget appropriations needed to reach the 0.7% target, we did not differentiate between the share of loans and grants. However, the former President of the Republic had committed to increasing AFD's portfolio by €4 billion. If the future government does not renege on this commitment, this would likely increase the loan portion of the ODA mission. We have thus intentionally left open the question of how this envelope could be split between loans and grants. Whatever happens, this envelope will have to be increased if we want to achieve the objective of spending 0.7% of GNI on development.

On the other hand, as explained above (Box 2), our analysis shows that the increase in loans does not automatically translate into an increase in “Loans reported as ODA, net of budgetary costs”. The growth in commitments expected after the 2015 presidential announcement will be, on the one hand, limited by the OECD's new accounting system and, on the other, offset by the ongoing increase in the payment appropriations required to subsidise the loans (the amount AFD reimburses to the State under Programmes 110, 851, 852, 853 and 751, which is proportional to what foreign countries reimburse).

It is important to note that, once the new ODA accounting system takes effect in 2018, a considerable budgetary effort will be needed to achieve the

commitment of 0.7% (ODA/GNI), whether this takes the form of loans or grant equivalents.

6. POLITICAL CONDITIONS TO ACHIEVE THE 0.7% TARGET

Although there is a nearly unanimous consensus on the 0.7% target among the main presidential candidates, the quantum leap this entails cannot be made if the political conditions for required budgetary efforts are not met.

The first condition is that without high-level political support, without prioritisation of ODA issues vis-à-vis other state missions, budgetary trade-offs are unlikely to work in favour of ODA. Without a president or prime minister to champion ODA, the budgetary uncertainty that at first glance seems to characterise the scenarios is in reality a political uncertainty.

The second condition is that arguments and a discourse on the purpose of ODA and its political rationale be developed in order to create a national consensus on its benefits and impacts. This means choices must be made, because the status quo on very broad ends and means will make it difficult—when compared to the strategies of France's neighbours—to double the share of ODA in GNI within the 5–8 year timeline (Voituriez et al., 2017). What does France need to change in the world that would justify scaling up its budgetary effort by up to 25% a year? Different options or ODA “hallmarks” are possible: respond to global issues such as the eradication of extreme poverty (the U.K. approach), security (United States) or public interest (Germany); focus more on specific countries or issues such as the fight against climate change, good governance, access to essential social services (education, health, energy, water and sanitation, etc.); or mobilise domestic resources. It is by making these issues explicit and by demonstrating the added value of ODA that a consensus can be established around the French budgetary objective to reach the 0.7% target earmarked for development.

The third condition concerns the mobilisation of actors outside of government: Parliamentarians, NGOs, trades unions and think tanks: the 0.7% target and its budgetary implications make it crucial to construct a new ODA “narrative”—jointly with actors both within the aid sector and those outside the field. ■

APPENDIX: SCENARIOS TO REACH THE 0.7% TARGET

Scenario 1a - Reaching the objective of 0.7% of GNI for ODA by 2022

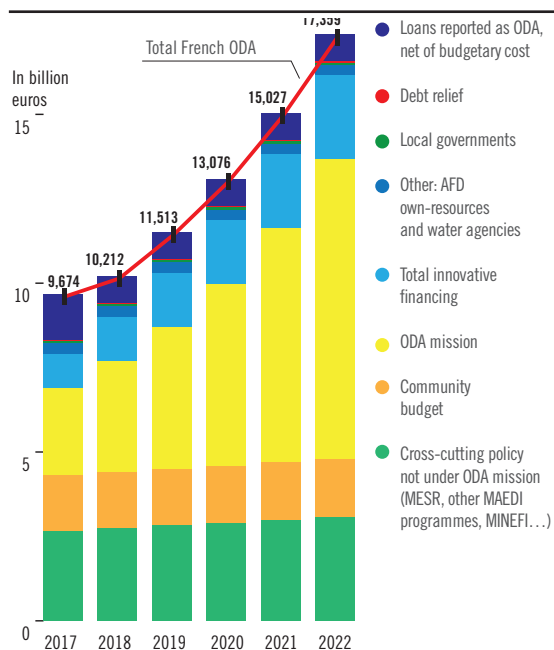
Variables: Smoothed increase of the ODA mission by about 28% per year; 50% of FTT allocated to development progressively until 2022, taking into account intra-day transactions; Factoring in of the increase in the cost of assistance to refugees (3% per year); Factoring in of the 3% increase of the next EU budget (in 2021)

Table 3. Scenario 1a - Broadened FTT with 50% allocated to development: budgetary increase needed to reach 0.7% of GNI earmarked for ODA in 2022 (details shown per category)

in billion euros						
Years	2017	2018	2019	2020	2021	2022
Total GNI (+1% per year)	2 359,51	2 383,11	2 406,94	2 431,01	2 455,32	2 479,87
Total French ODA	9,674	10,212	11,513	13,076	15,027	17,359
ODA share of GNI (%)	0,410	0,429	0,478	0,538	0,612	0,700
Cross-cutting policy not under ODA mission (MESR, other MAEDI programmes, MINEFI...)	2,656	2,736	2,818	2,902	2,989	3,079
Community budget	1,660	1,660	1,660	1,660	1,710	1,710
Programme 209	1,586	2,032	2,604	3,336	4,275	5,478
Programme 110	0,988	1,266	1,622	2,078	2,663	3,412
ODA mission	2,574	3,298	4,226	5,415	6,938	8,890
TTF	0,798	1,088	1,379	1,669	1,960	2,250
TSB	0,210	0,210	0,210	0,210	0,210	0,210
Total innovative funding	1,008	1,298	1,589	1,879	2,170	2,460
Other: AFD own-resources and water agencies	0,320	0,320	0,320	0,320	0,320	0,320
Local governments	0,060	0,060	0,060	0,060	0,060	0,060
Debt relief	0,040	0,040	0,040	0,040	0,040	0,040
Loans reported as ODA, net of budgetary cost	1,356	0,800	0,800	0,800	0,800	0,800

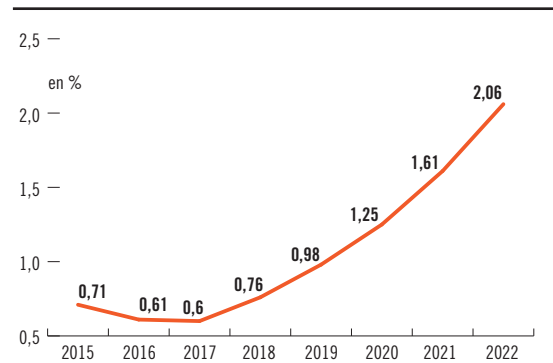
Source: Global Health Advocates; the 2017 data are derived from the DPT 2017 and the forecasts are based on the methodology explained above.

Figure 4. Scenario 1a - Broadened FTT with 50% allocated to development: budgetary increase needed to reach 0.7% of GNI earmarked for ODA in 2022 (details shown per category)



Source: Global Health Advocates; the 2017 data are derived from the DPT 2017 and the forecasts are based on the methodology explained above.

Figure 9. Scenario 1a: Proportion of the ODA mission in the general state budget (%)



Source: Global Health Advocates.

Scenario 1b - Reaching the objective of dedicating 0.7% of GNI to ODA by 2025

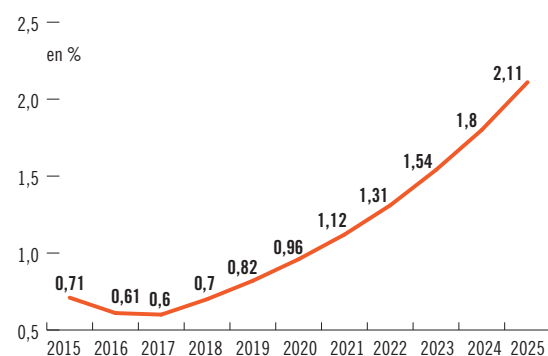
Variables: Smoothed increase of the ODA mission by about 17% per year; 50% of FTT allocated to development progressively until 2025, taking into account intra-day transactions; Factoring in of the increase in the cost of assistance to refugees (3% per year); Factoring in of the 3% increase of the next EU budget (in 2021)

Table 4. Scenario 1b - Broadened FTT with 50% allocated to development: projection of budgetary increase needed to reach 0.7% of GNI earmarked for ODA in 2025 (details shown per category)

in billion euros										
Years	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Total GNI (+1% per year)	2 359,51	2 383,11	2 406,94	2 431,01	2 455,32	2 479,87	2 504,67	2 529,72	2 555,01	
Total French ODA	9,674	9,929	10,819	11,800	12,937	14,148	15,214	16,451	17,885	
ODA share of GNI (%)	0,410	0,417	0,449	0,485	0,527	0,571	0,607	0,650	0,700	
Cross-cutting policy not under ODA mission (MESR, other MAEDI programmes, MINEFI...)	2,656	2,736	2,818	2,902	2,989	3,079	3,171	3,267	3,365	
Community budget	1,660	1,660	1,660	1,660	1,710	1,710	1,710	1,710	1,710	
Programme 209	1,586	1,858	2,177	2,550	2,987	3,499	4,099	4,802	5,626	
Programme 110	0,988	1,157	1,356	1,588	1,861	2,180	2,554	2,992	3,505	
ODA mission	2,574	3,015	3,533	4,138	4,848	5,679	6,653	7,794	9,131	
TTF	0,798	1,088	1,379	1,669	1,960	2,250	2,250	2,250	2,250	
TSB	0,210	0,210	0,210	0,210	0,210	0,210	0,210	0,210	0,210	
Total innovative funding	1,008	1,298	1,589	1,879	2,170	2,460	2,460	2,460	2,460	
Other: AFD own-resources and water agencies	0,320	0,320	0,320	0,320	0,320	0,320	0,320	0,320	0,320	
Local governments	0,060	0,060	0,060	0,060	0,060	0,060	0,060	0,060	0,060	
Debt relief	0,040	0,040	0,040	0,040	0,040	0,040	0,040	0,040	0,040	
Loans reported as ODA, net of budgetary cost	1,356	0,800	0,800	0,800	0,800	0,800	0,800	0,800	0,800	

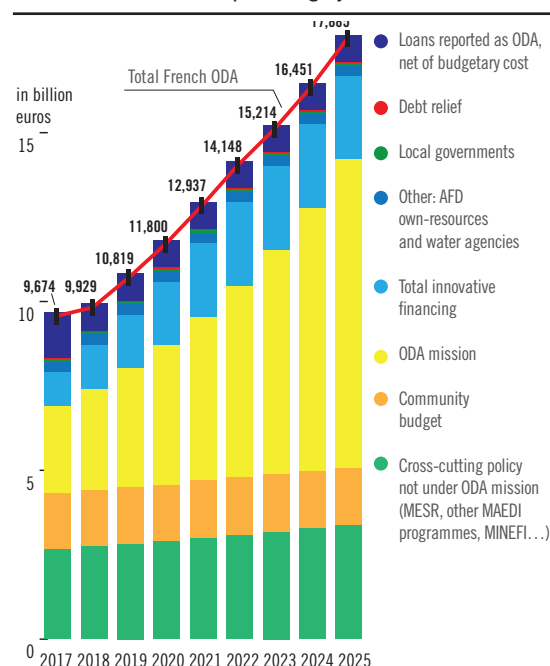
Source: Global Health Advocates; the 2017 data are derived from the DPT 2017 and the forecasts are based on the methodology explained above.

Figure 10. Scenario 1b - Proportion of the ODA mission in the general state budget (in %)



Source: Global Health Advocates

Figure 5. Scenario 1b - Broadened FTT with 50% allocated to development: projection of the budgetary increase needed to reach 0.7% of GNI earmarked for ODA in 2025 (details shown per category)



Source: Global Health Advocates; the 2017 data are derived from the DPT 2017 and the forecasts are based on the methodology explained above.

Scenario 2a - Reaching the objective of dedicating 0.7% of GNI to ODA by 2022

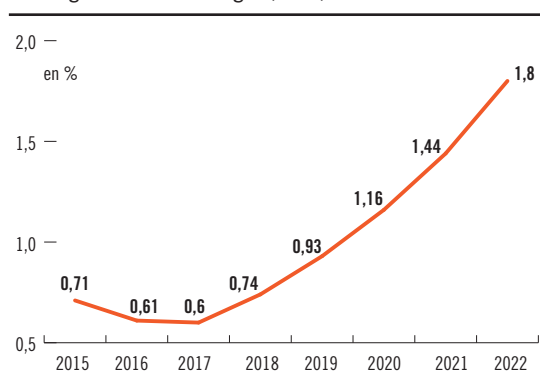
Variables: Smoothed increase of the ODA mission by about 25% per year; 75% of FTT, including intra-day transactions, allocated to development from 2018; Factoring in of the increase in the cost of assistance to refugees (3% per year); Factoring in of the 3% increase of the next EU budget (in 2021)

Table 5. Scenario 2a - Broadened FTT with 75% allocated to development: projection of budgetary increase needed to reach 0.7% of GNI earmarked for ODA in 2022 (details shown per category)

in billion euros						
Years	2017	2018	2019	2020	2021	2022
Total GNI (+1% per year)	2 359,51	2 383,11	2 406,94	2 431,01	2 455,32	2 479,87
Total French ODA	9,674	12,411	13,286	14,360	15,731	17,359
ODA share of GNI (%)	0,410	0,521	0,552	0,591	0,641	0,700
Cross-cutting policy not under ODA mission (MESR, other MAEDI programmes, MINEFI...)	2,656	2,736	2,818	2,902	2,989	3,079
Community budget	1,660	1,660	1,660	1,660	1,710	1,710
ODA mission	2,574	3,210	4,003	4,993	6,227	7,765
Percentage increase (in %)		25	25	25	25	25
TTF	0,798	3,375	3,375	3,375	3,375	3,375
TSB	0,210	0,210	0,210	0,210	0,210	0,210
Total innovative funding	1,008	3,585	3,585	3,585	3,585	3,585
Other: AFD own-resources and water agencies	0,320	0,320	0,320	0,320	0,320	0,320
Local governments	0,060	0,060	0,060	0,060	0,060	0,060
Debt relief	0,040	0,040	0,040	0,040	0,040	0,040
Loans reported as ODA, net of budgetary cost	1,356	0,800	0,800	0,800	0,800	0,800

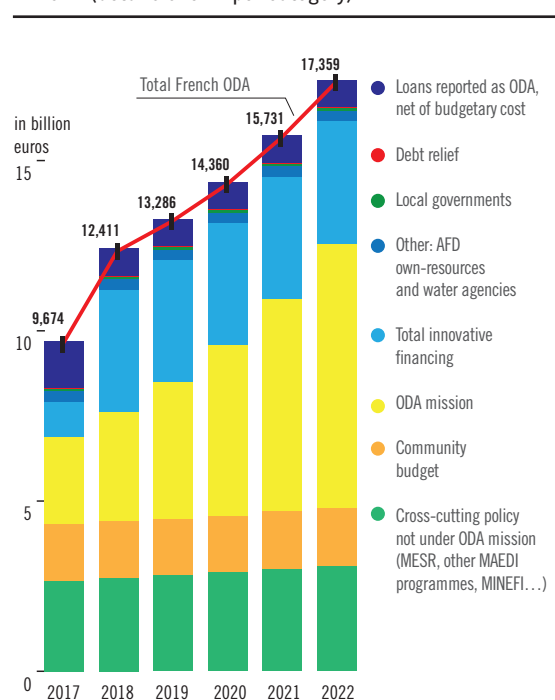
Source: Global Health Advocates; the 2017 data are derived from the DPT 2017 and the forecasts are based on the methodology explained above.

Figure 11. Scenario 2a—Proportion of the ODA mission in the general state budget (in %)



Source: Global Health Advocates;

Figure 6. Scenario 2a - Broadened FTT with 75% allocated to development: projection of the budgetary increase needed to reach 0.7% of GNI earmarked for ODA in 2022 (details shown per category)



Source: Global Health Advocates; the 2017 data are derived from the DPT 2017 and the forecasts are based on the methodology explained above.

Scenario 2b - Reaching the objective of dedicating 0.7% of GNI to ODA by 2025

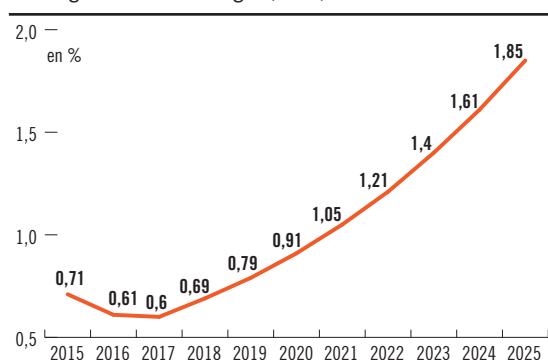
Variables: Smoothed increase of the ODA mission by about 15% per year; 75% of FTT, including intra-day transactions, allocated to development from 2018; Factoring in of the increase in the cost of assistance to refugees (3% per year); Factoring in of the 3% increase of the next EU budget (in 2021)

Table 6. Scenario 2b - Broadened FTT with 75% allocated to development: projection of budgetary increase needed to reach 0.7% of GNI earmarked for ODA in 2025 (details shown per category)

in billion euros									
Years	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total GNI (+1% per year)	2 359,51	2 383,11	2 406,94	2 431,01	2 455,32	2 479,87	2 504,67	2 529,72	2 555,01
Total French ODA	9,674	12,167	12,701	13,306	14,044	14,825	15,715	16,728	17,885
ODA share of GNI (%)	0,410	0,511	0,528	0,547	0,572	0,598	0,627	0,661	0,700
Cross-cutting policy not under ODA mission (MESR, other MAEDI programmes, MINEFI...)	2,656	2,736	2,818	2,902	2,989	3,079	3,171	3,267	3,365
Community budget	1,660	1,660	1,660	1,660	1,710	1,710	1,710	1,710	1,710
Programme 209	1,586	1,828	2,106	2,427	2,797	3,223	3,714	4,281	4,933
Programme 110	0,988	1,139	1,312	1,512	1,742	2,008	2,314	2,667	3,073
ODA mission	2,574	2,966	3,418	3,939	4,539	5,231	6,028	6,947	8,006
Percentage increase (in %)		15	15	15	15	15	15	15	15
TTF	0,798	3,375	3,375	3,375	3,375	3,375	3,375	3,375	3,375
TSB	0,210	0,210	0,210	0,210	0,210	0,210	0,210	0,210	0,210
Total innovative funding	1,008	3,585	3,585	3,585	3,585	3,585	3,585	3,585	3,585
Other: AFD own-resources and water agencies	0,320	0,320	0,320	0,320	0,320	0,320	0,320	0,320	0,320
Local governments	0,060	0,060	0,060	0,060	0,060	0,060	0,060	0,060	0,060
Debt relief	0,040	0,040	0,040	0,040	0,040	0,040	0,040	0,040	0,040
Loans reported as ODA, net of budgetary cost	1,356	0,800	0,800	0,800	0,800	0,800	0,800	0,800	0,800

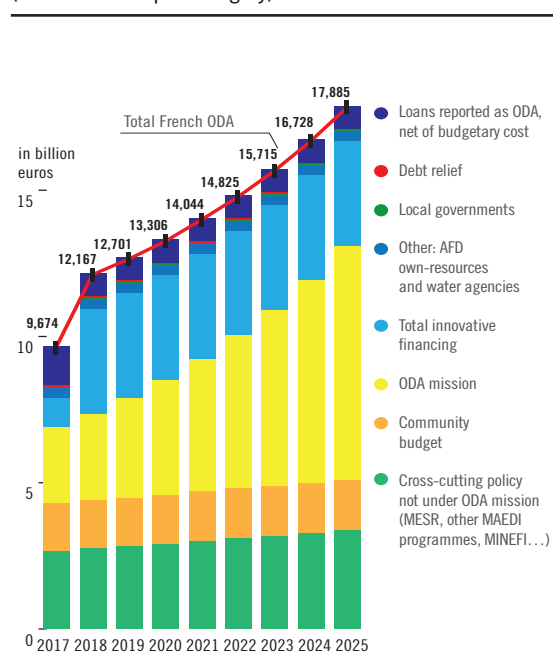
Source: Global Health Advocates; the 2017 data are derived from the DPT 2017 and the forecasts are based on the methodology explained above.

Figure 12. Scenario 2b—Proportion of the ODA mission in the general state budget (in %)



Source: Global Health Advocates.

Figure 7. Scenario 2b - Broadened FTT with 75% allocated to development: projection of budgetary increase needed to reach 0.7% of GNI earmarked for ODA in 2025 (details shown per category)



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Official development assistance: can France respect its commitment to dedicate 0.7% of national wealth to developing countries?

Julie Vaillé (IDDRI), Bruno Rivalan, Claire Baudot and Sophie Millot (Global Health Advocates)

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