Meeting of IATI Steering Committee Members and Observers

UN City, Copenhagen, Denmark 15-16 October 2014

Paper 6: Best practice for IATI reporting by Development Finance Institutions (DFIs) and International Finance Institutions (IFIs)

INTRODUCTION

This paper gives an overview of the consultation process between the IATI Secretariat[1] and a group of representatives[2] from Development Finance Institutions (DFIs), International Finance Institutions (IFIs) and Multilateral Development Banks (MDBs) (hereafter collectively referred to as 'DFIs and IFIs'). It updates the Steering Committee on the agreement reached on best practice[3] for these organisations wishing to publish to the IATI Standard, as requested at the March 2014 meeting.

PROCESS

DFIs and IFIs work extensively with private sector counterparts. In this environment legal restrictions and related commercial confidentiality have to be taken into account when reporting on private sector operations. Thus, DFIs and IFIs have to approach publication to IATI in a slightly different way to traditional providers. Furthermore, the business models of these organisations do not allow for reporting on forward looking financial flows.

The process to agree best practice for DFIs and IFIs implementing IATI began because of a broad recognition that the business models and practices of these types of organisations differ from those of traditional development cooperation and grant aid providers. Rather than proceeding on the basis of individual exclusion policies, the group were keen to arrive at a common understanding of how they could publish to IATI. There was consensus that these organisations would welcome clarity and reassurance that there would be acceptance of the need for them to take a slightly different approach to IATI, despite the fact that IATI itself has only a small number of mandatory fields for all types of publishers.

In exploring these potential issues, the group used the Common Standard implementation schedule as the basis for its discussions, taking each element in turn and exploring whether DFIs

[1] This process was led by the IATI Technical Team at Development Initiatives
[2] See Annex 1 for a list of organisations involved
[3] See Annex 2 for the DFI and IFI implementation schedule template

and IFIs would encounter any difficulties in providing these items of information when publishing to IATI.

AGREEMENT

The final version of the agreed implementation schedule can be seen in Annex 2. Essentially, the following areas have been modified or removed from the schedule:

- Wording has been modified to better reflect different business models and use of language amongst DFIs and IFIs;
- DFI and IFI publishers will not be required to publish forward looking information to IATI, either because it is not available due to demand-driven business models, or because it is commercially confidential;
- Data on disbursements and expenditure may be delayed or withheld due to legal restrictions; and
- Data on repayments – specifically on the sale of equity and loan repayments – will not be published due to commercial confidentiality.

ACTION REQUIRED

No action is required from the Steering Committee. This paper is for information purposes only.

ANNEX 1

Representatives from the following organisations were involved in some or all of the consultations and discussions with the IATI Secretariat during three face to face meetings and one conference call between May 2013 and April 2014:

1. African Development Bank (AfDB)
2. Asian Development Bank (ADB)
3. Black Sea Trade and Development Bank
4. CDC Group plc
5. European Bank for Reconstruction and Development (EBRD)
6. European Investment Bank (EIB)
7. Inter-American Development Bank (IDB)
8. International Finance Corporation (IFC)
9. International Fund for Agricultural Development (IFAD)
10. Private Infrastructure Development Group (PIDG)
11. Swedfund
12. The World Bank

Part I – Best practice for IATI reporting by DFIs and IFIs

1. Introduction

At the 4th High Level Forum on Aid Effectiveness in Busan in 2011, countries and organisations resolved to:

"*Implement a common, open standard for electronic publication of timely, comprehensive and forward-looking information on resources provided through development co-operation, taking into account the statistical reporting of the OECD-DAC and the complementary efforts of the International Aid Transparency Initiative and others. This standard must meet the information needs of developing countries and non-state actors, consistent with national requirements. We will agree on this standard and publish our respective schedules to implement it by December 2012, with the aim of implementing it fully by December 2015."*

2. Completing the Questionnaire

This implementation schedule is intended for organisations to specify what information they already report and publish and to present a timetable, based on their specific situation, of the feasibility of publishing more information; that is, when, what, where and how organisations will publish more data.

The Implementation Schedule is composed of four parts:

I. Introduction and instructions (i.e. this tab)

II. General questionnaire on comprehensiveness, timeliness and public availability of information. This part is to be completed by each country or organisation (tab Part II - General)

III. Detailed questionnaire on the availability of information at agency and activity level. This part, divided into two subparts (tabs), is to be completed by each publishing agency.

IIIa. Agency Data - Questions referring to the current and planned availability of published information at agency level (tab Part IIIa - Agency Data).

IIIb. Activity Data - Questions referring to the availability of information at activity level. This is a general assessment of the agency's ability to provide more detailed information on its activities
(tab Part IIIb - Activity Data).

Special note for completing Part IIIa and IIIb of the questionnaire

The format for completing each tab (IIIa and IIIb) is the same. Each tab is made up of a table consisting of five columns (Information Area, Definition, Status, Publication date and a Publication notes field where the agency can fill out additional relevant information, *e.g.* thresholds, exclusions or definitions specific to the publishing agency):

1) Information Area - this column identifies each information item requested to be published.

2) Definition - this column contains a question on the availability of information in your system to publish based on a short definition on the specific information item taken from CRS/FSS/IATI guidance. It reflects the definitions which were approved by the DAC Working Party on Aid Effectiveness in June 2012.

3) Status - this column requests agencies to indicate, using a drop-down menu, the extent to which they are able to publish the information item. These are based on the following key:

Fully compliant	Publishing in full compliance with the Standard.
Partially compliant	Publishing some data required by the Standard
Future publication	Data will be published at a future date
Not publishing now	Cannot commit to a date for publication
Not applicable	Not relevant to the agency

(The colour coding is auto-generated through use of the drop-down menu.)

For anything less than full compliance, the agency is invited to provide further information in the publication notes. This can include:

- dates for full compliance if partial compliance is expected initially
- information on future publication of data items - e.g. potential dates or what it is dependent upon (e.g. new management systems)
- under what conditions data items under consideration could be published (e.g. implementing geo-coding or collecting of results data)
- why publishing this information is not applicable (e.g. not relevant to the agency, not part of the agency's business model, etc.)

4) Publication date - identifies when the agency did, or in future can, start publishing data for this information area. The date should appear in mmm-yy format (e.g. Jan-12). If any additional information needs to be provided about the date, it should be added in the 'Publication notes'.
(this expands on the summary in Part II.1F of what improvements will be made and by when to indicate the date each individual item will be published).

5) Publication notes - a free text field where the agency can provide additional information, such as thresholds or exclusions specific to this information item, where internal definitions of a field may differ slightly (or significantly) from the common standard definitions, and any other relevant information not covered in the preceding columns or requiring further clarification.

Part II – General questions on comprehensiveness, timeliness and public availability of information

To be completed for the whole organisation

Organisation Name:

Date:

1. COVERAGE AND COMPREHENSIVENESS

A. To which system(s) do you currently report/publish:

CRS ☐ **FSS** ☐ **IATI** ☐ **Other** ☐

This is an opportunity to detail information that is published in other places (e.g. online)

B.

What is the coverage of your current reporting in terms of financial flows and what levels of aggregation do the reported data represent? (Tick all boxes that apply)

	CRS					IATI				
Flows covered / aggregation level [1]	**ODA**	**Official Export Credits**	**Other OOF**	**PRIV**	**NGO**	**ODA**	**Official Export Credits**	**Other OOF**	**PRIV**	**NGO**
Activity-level										
Semi-aggregate (by recipient country and sector/component)										
Aggregate (by recipient country only)										

C. i) What, if any, thresholds do you apply for aggregating CRS data?

ii) What, if any, is the threshold on the value of activities below which you do not publish to IATI?

iii) Does your organisation hold data and information that is confidential due to commercial, security or other considersations? If yes, please specify.

iv) Does your organisation have a disclosure policy that covers the publication of sensitive, commercial or personal data? If yes, please add link.

D. i. If you publish through IATI, which agencies **do** the published data currently cover?

Name(s) of agencies	**Agency coverage**

ii. **In future**, which agencies **will** your published data cover?

Name(s) of agencies	**By when?**

iii. **In future,** which agencies will your published data **not** cover?

Name(s) of agencies

iv. Please provide additional information related to current/future coverage of publishing (if necessary)

E. What improvements do you plan to the coverage (types of flows) and comprehensiveness (level of detail) of your data by 2015?

Flows covered	**Improvements**	**By when?**
ODA		
OOF		
PRIV		
NGO		

2. FREQUENCY AND TIMELINESS

A. **Frequency:** At what intervals **do** you currently report to the CRS / publish through IATI?

	Monthly	Quarterly	Annually	Other (specify)
CRS				
IATI				

B. **Frequency:** At what intervals **would** you be able to report to the CRS / publish through a publicly available website?

	Monthly	Quarterly	Annually	Other (specify)
CRS				
IATI				

C. **Timeliness:** How soon after data are captured and available internally can you publish them? (Please give the soonest any data are available to publish, even if they cover only part of your aid e.g. country project data.)

One month	One quarter	One year	Other (specify)

D. What improvements do you plan to the frequency and timeliness of your data and by when?

Flows covered	Improvements	By when?
ODA		
OOF		
PRIV		
NGO		

3. FORWARD-LOOKING INFORMATION

A. i) Which approach does your organisation take to future planning? To what degree are you able to provide forward-looking information to IATI? How many years ahead are you able to provide information for?

Level of aggregation		Forward Spending Survey (FSS)	IATI
Activity-level	committed / ongoing projects		
	also including planned / not yet committed projects		
	also including remaining country budget envelopes		
Semi-aggregate (by recipient country and sector/component)			
Aggregate envelopes (by recipient country)			

ii) For how many years ahead can you legally provide information?

iii) Please provide additional information related to forward-looking information, including if you use a fixed (e.g. 3-year) or rolling (extended by one year each year) planning framework.

B. If the above information relates to the DAC Forward Spending Survey (FSS), do you permit the publication of this information?

If no, why not?

C. What improvements are you planning to provide more forward-looking information, and by when?

Flows covered	Improvements	By when?
ODA		
OOF		
PRIV		
NGO		

4. PUBLICATION

A. What information on your activities do you currently publish/plan to publish on your website?

Currently		Planned		By when	Notes
	Project Database		Project Database		
	Information and Reports		Information and Reports		
	Other (describe)		Other (describe)		

B. What formats/mechanisms do you currently use/plan to use for publishing **data** on your website?

Currently		Planned		By when	Notes
	XML format for IATI registry		XML format for IATI registry		
	Table(s)/ online tool(s)		Table(s)/ online tool(s)		
	Only through OECD website/online databases		Only through OECD website/online databases		
	Other (please name)		Other (please name)		

C. Under which license do/will you publish your data (2)

If neither of these, please specify why:

5. NOTES

(1) Detailed definitions are available at: http://www.oecd.org/dac/aidstatistics/38429349.pdf

ODA: Official development assistance is defined as those flows to countries and territories on the DAC List of ODA Recipients and to multilateral development institutions which are:
i. provided by official agencies, including state and local governments, or by their executive agencies; and
ii. each transaction of which:
a) is administered with the promotion of the economic development and welfare of developing countries as its main objective; and
b) is concessional in character and conveys a grant element of at least 25 per cent10 (calculated at a rate of discount of 10 per cent).

Official export credits: official bilateral loans which are primarily export-facilitating in purpose.

Other OOF: Other official flows are official sector transactions which do not meet the ODA criteria, e.g. official bilateral transactions intended to promote development but having a grant element of less than 25 per cent

PRIV: Private flows at market terms undertaken by firms and individuals resident in the reporting country from their own private funds.

NGO: NGO flows cover strictly private funds spent by NGOs/charitable organisations (as grants) on development cooperation (funds they raise themselves from private sources). This therefore would not include any ODA or OOF nor private flows at market terms.

(2) Definitions are available at: http://iatistandard.org/getting-started/licencing/licence-types

IATI requires data published to the Standard to be compliant as either:

Public Domain: no copyright, database rights or contractual rights exist over the data that has been published by an organisation. Examples include the Creative Commons' CC0 tool and the Open Data Commons Public Domain Dedication and Licence (PDDL). You can access an example IATI Public Domain licence.

Attribution-Only: licenses that allow for use and reuse of the data, with the only restriction being that attribution (credit) be given to the organisation that has published the data. Examples include the Creative Commons' Attribution Licenses (CC-BY) and the Open Data Commons Attribution Licence. You can access an example IATI Attribution-Only licence via: http://iatistandard.org/getting-started/licencing/licence-types

Part IIIa - Organisation data

Separate sheet to be completed by each organisation that does/will publish data to IATI

Organisation:		**CRS donor/agency code (if available) or IATI Organisation Identifier:**	
Date:			

This tab refers to the current and planned availability of published information at agency level. For each information item in the table, please make a general assessment of your agency's ability to provide the requested information. In the status column you can specify the degree of compliance of your system to provide information for each information item.

Information Item	Detailed information / Definitions	Status	Publication date	Publication notes, including any field level thresholds or exclusions and definitions specific to publishing organisation
Annual forward planning budget data for agency	Does your agency publish its total development budget for each of the next three years (or most detailed available) on a rolling basis? For donor agencies, this will cover information as submitted to parliament; for foundations or multilaterals as submitted to their respective boards.			
Organisation documents	Does your organisation publish documents that are related to the work-programme of your organisation?			

Part IIIb - Activity data

Separate sheet to be completed by each organisation that does/will publish data to IATI

Organisation:		CRS donor/agency code (if available) or IATI Organisation Identifier:	
Date:			

This tab refers to the availability of information at activity level. For each information item in the table, please make a general assessment of your agency's ability to provide the requested information on all your activities. For details of the code values for an item refer to the codes lists in Part IV.

In the status column you can specify the degree of compliance for each information item. For instance, if you can provide the requested information on most of your projects or programmes, you can indicate this by selecting "Fully Compliant", if only for some projects or programmes you can select "Partially Compliant" with an explanation in the notes column.

Note that the common standard uses the term 'activity' to describe the reported unit for all types of development co-operation resources. An activity is any project, programme, contract, cooperative agreement or financial arrangement that is reported at a level of detail that is meaningful to the recipient and manageable by the donor.

The cells highlighted with this colour represent overlap between IATI and CRS/FSS. For data fields overlapping with CRS, there are several cases where different application criteria are used, definitions adjusted, and codes lists extended.

The cells highlighted with this colour represent partial overlap between IATI and the CRS/FSS.

Information Item	Detailed information / Definitions (See Part IV on code lists for further details)	Status	Publication date	Publication notes, including any field level thresholds or exclusions and definitions specific to publishing organisation
Reporting Organisation	Does your system allow publication of the name and unique identifier of the organisation publishing the information?			
Standard activity identifier	Does your system allow publication of a globally unique identifier for your activities? This should be in the form of the CRS ID or the IATI Organisation Identifier (for the reporting organisation) concatenated to that organisation's activity identifier.			
Other activity identifiers	Does your system allow publication of other activity identifiers, which can be used to identify an activity for multiple organisations? This can for instance be a donor's own project number.			
Basic Activity Information				
Activity Title	Does your system allow publication of a title of your aid activities (preferably official name used in project documents)?			
Activity Title (in recipient's language)				
Activity Description	Does your system allow publication of long descriptions summarising the specific purpose or objective of your activities?			
Activity Description (in recipient's language)				
Activity Status	Does your system allow publication of the current stage of the aid activity at the time the information is published/updated? The stages are based on an activity lifecycle, *e.g.* pipeline, implementation, completion etc.			
Activity Dates (Start Date)	Does your system allow publication of expected/planned/actual start dates of your activities? Please specify in publication notes field if it is expected/planned start date for the project or actual start date (i.e. the date the physical progress of the project begins). Note that CRS only includes expected/planned start dates.			
Activity Dates (End Date)	Does your system allow publication of expected/planned/actual completion dates of your activities? Please specify in publication notes field if it is expected/planned completion date for the project or actual completion date (i.e. the date the physical project ends). Note that the CRS only includes expected/planned completion dates.			
Activity Contacts	Does your system allow publication of contact details for your activities? This can either be a generic contact or specific individual providing there are no privacy concerns and there is an automatic update when individual changes job.			
Participating Organisation (Source of Funding/Finance)	Does your system allow publication of the identity and role of each organisation in activities (including the reporting organisation)? (How to use the participating organisation fields to be decided on an individual basis)			
Participating Organisation (Extending)				
Participating Organisation (Recipient/Client)				
Geopolitical Information				
Recipient Country	Does your system allow publication of the country(ies) for whose benefit aid flows are provided (if applicable)?			
Recipient Region	Does your system allow publication of supra-national areas for whose benefit aid flows are provided (if applicable)? This includes geographical or administrative regions grouping various countries (*e.g.* Sub-Saharan Africa) or 'global' for activities benefiting substantially all developing countries.			
Sub-national Geographic Location	Does your system allow publication of sub-national geographical identification of the target locations of your activities? These can be described by coordinates, administrative areas or a textual description. Note that the CRS allows for a textual description, while publication through IATI builds upon the UCDP/AidData geocoding methodology.			
Classifications				
Sector (DAC CRS)	Does your system allow publication of the specific sector(s) of the recipient's economic or social development that the transfer intends to foster, known as "purpose codes" in the CRS.			

Information Item	Detailed information / Definitions (See Part IV on code lists for further details)	Status	Publication date	Publication notes, including any field level thresholds or exclusions and definitions specific to publishing organisation
Sector (Agency specific)	Does your system allow publication of agency-specific sector codes for the recipient's economic or social development that the transfer intends to foster.			
Policy Markers	Does your system allow publication of indicators tracking key policy issues, notably the CRS policy markers? This can be also used for donor specific thematic classifications.			
Collaboration Type	Does your system allow publication of identifiers to show the type of collaboration? For official donors, it would show if activities are bilateral; earmarked multilateral; core multilateral; core contributions to NGOs; core contributions to PPPs; or multilateral outflow. Other types may apply to foundations and NGOs.			
Default Flow Type	Does your system allow publication of identifiers to show the classification of the flow? For official donors this means if activities are Official Development Assistance (ODA), or Other Official Flows (OOF) [non-concessional but developmental, i.e. excluding export credits]. Other types can be specified for other donors.			
Default Finance Type	Does your system allow publication of identifiers to show the financing mechanism of the aid activity (e.g. grant, loan, capital subscription, export credit, debt relief, equity)? Other types can be specified for other donors.			
Default Aid Type	Does your system allow publication of identifiers to show the type of assistance provided. For official donors broad categories are budget support, pooled funds, project-type interventions, experts, scholarships, debt relief, administrative costs)? Other types can be specified for other donors.			
Default Tied Aid Status	Does your system allow publication of amounts by degree of restriction on where procurement of goods or services can take place, classified as untied (open procurement), partially tied (donor and developing countries) and tied (donor or group not including most developing countries).			
Financial				
Activity Budget	Does your system allow publication of planned budgets (by quarter or annual) for the lifetime of your activities?			
Planned Disbursements	Does your system allow publication of planned disbursements and expenditures for your activities? Note that the FSS requests this information by calendar year while IATI recommends this to be specified by the financial year of the recipient country.			
Economic Classification (Capital/Recurrent)	*Format still to be finalised by IATI Steering Committee*			
Recipient's Administrative/Functional budget classification	*Format still to be finalised by IATI Steering Committee*			
Financial Transaction				
Financial transaction (Commitment)	Does your system allow publication of commitments? A commitment is a firm written obligation by the donor to provide resources of a specified amount under specified financial terms and conditions and for specified purposes for the benefit of the recipient.			
Financial transaction (Disbursement & Expenditure)	Does your system allow publication of disbursements and/or expenditures? A disbursement is the amount placed at the disposal of a recipient country or agency (in the case of internal development-related expenditures, the outlay of funds). An expenditure is the outlay by the implementing agency on goods and services. Please specify in the publication notes if you can publish disbursements and expenditures separately or only publish these jointly. (Wherever possible, subject to legal restrictions, the commitment figure will be published at the start of the commitment period and the total amount disbursed will be reported at the end of the commitment period*)			
Financial transaction (Reimbursement)	Does your system allow publication of reimbursements? Reimbursements are disbursements that repay funds already spent by the recipient, as agreed in the terms of the loan or grant. (Optional field)			
Financial transaction (Incoming Funds)	Does your system allow publication of incoming funds? These are funds received from an external funding source (*e.g.* a donor).			
Related Documents and Links				
Activity Documents	Does your system allow publication of published documents that are related to your activities?			
Activity Website	Do you have websites with more information about individual activities?			
Related Activity	Does your system allow publication of links to other activities related to your activities; for example for multi-funded projects?			
Performance				
Conditions attached Y/N	Does your system allow publication of whether there are any special conditions attached to your individual activities (yes/no), and if so, the exact details of the conditions (optional)?			
Text of Conditions				
Results data	Does your system allow publication of generic frameworks for the reporting of indicator-based targets and outcomes. Please note that there are no restriction on the choice of indicators, measures or baselines.			

* This is due to legal and contractual restrictions. For financial instruments that do not have a clear or defined commitment period, commitments will be published as the board-approved figure (usually 'up to $X'), which may differ from the final contract figure due to e.g. changes in market conditions between date of board approval and contract signing. Equity and revolving loan activities may not have an end of commitment period date.'