POTENTIAL AND FEASIBILITY OF THE INTERNATIONAL AID TRANSPARENCY INITIATIVE (IATI)

Consultancy for the OECD/DAC

October 2010

Working Party on Aid Effectiveness

OECD
BETTER POLICIES FOR BETTER LIVES

TABLE OF CONTENTS

The context of this study is described in the introduction to its terms of reference, which is reproduced in Annex A. That note gives an outline of the origin of the Initiative, its aims and features, and the methods it uses to gather and disseminate different items of information on international aid; it also describes the fundamental changes proposed for data providers and users. The IATI documents referred to in this study are to be found on the web site www.aidtransparency.net.

1. IATI: NEW STANDARDS AND INFORMATION TO MEET THE COMMITMENTS OF THE AAA

Why is there a need for a new set of standards to meet the commitments of the AAA? According to IATI it is because available information on aid is not sufficiently full or accurate and is published too late. The technology used by IATI offers a more effective means of information exchange, but this implies that the data need to be structured in a standard format. Lastly, the emergence of new donors (bilateral agencies and foundations) also highlights the need to define common standards.

The IATI standard defines about 40 data items broken down into six categories. Categories 1 and 2 contain high-level information (such as the agency's total budget for the next three years) and references to documents (strategies, assessments, etc.). Categories 3 and 4 cover detailed information on each aid activity. Categories 5 and 6 contain data on results and various other types of information. These categories are to be implemented in three phases, which will be completed by the end of 2010, September 2011 and the end of 2012 respectively.

The IATI Steering Committee met in July 2010 in Paris. The following examination of the items is based on the minutes of that meeting and on the reference document entitled "IATI Standard for phase 1 Version 1.01". The IATI items for phase 1 have been taken from this document and are shown in Annex B of this report, together with the "additional" items.

1.1 IATI is significantly different from existing systems in many respects and goes further than the DAC reporting systems

1.1.1 Substance

*In terms of **aggregate or total information** (categories 1-2)*

One main innovation from IATI has to do with the collection of documents, which may or may not be related to individual aid activities. For each reporting organisation, around 25 items (from categories 1 and 2) refer to documents or links, ranging from the reporting organisation's own strategic documents to post-project assessments and including pre-project feasibility and impact studies as well as tender documents. It is pointed out that 22 of these items may contain "sensitive information, which cannot be shared immediately and for which the donor's agreement is required". For this type of information the implementation date is not given.

For the most part the financial information is the same as that used in the DAC systems. In the aggregate financial data for category 1, we find three items, each containing total projected amounts for the next three years:

- Projected amount entered in the budget of the reporting body (agency, foundation) (1.8);

- Projected amount to be entered in the budget of each beneficiary body (multilateral agency, NGO) (1.10);

- Projected amount to be entered in the budget of each beneficiary country (1.12), for its own fiscal year if possible.

This information is not currently reported in the DAC statistics systems. The DCD conducts a separate survey to obtain an estimate of these projected amounts. A report now being prepared will cover the period 2010-2012. The latest report, published in 2009[1], presents data from about 40 donors, including all members of the DAC (first test survey in 2006).

IATI does not ask for aggregate data on <u>past activities in phase 1</u>[2]. The CRS records aggregate data for each activity and year. Reports to the CRS on disbursements are made by calendar year and do not give the total cost of an activity over several years.

*In terms of **detailed information** (categories 3-4)*

A great many items in Annex B are described as "CRS Extended". The items may be extended in two distinct ways. **The first** consists in <u>adding codes to a list</u> to meet the needs of new reporters (standard codes for financing by foundations or NGOs). This type of extension applies to IATI items 3.6, 3.7, 3.7.1, and 3.8:

- "Collaboration" type (IATI 3.6): The CRS++ identifies the channel of delivery: bilateral, multilateral, expenditure by multilateral agencies, aid channelled through NGOs, aid to NGOs, aid channelled via PPPs. *IATI is considering the introduction of new codes to identify other types of collaboration (with foundations, etc.);*

- Flow type (3.7): ODA, Other official flows IATI considers adding *other types of flow (foundations, NGOs);*

- Aid type (3.7.1): General budget support, sectoral budget support, project aid etc.*; again, IATI adds other types of aid for private donors;*

- Financing type (3.8): Grants, loans, capital subscriptions, export credit, etc. *again, IATI adds other types of financing (?).*

A **second type** of extension consists in expanding the number of characterisations possible in the CRS e.g. allowing multiple sector codes or multiple participants in the same activity[3]. This type applies to items IATI 3.12; 3.2, 3.3, 3.4; 3.5, 3.5.1; 3.13; 4.3, 4.6, 4.7 and 4.8:

---

1. DAC 2009 Report on Aid Predictability: http://www.oecd.org/dataoecd/46/19/43161677.pdf

2. In phase 2 it is expected that the total amount for an activity financed by several donors will be collected.

3. This is facilitated by using XML format, cf. 1.1.3 below

- Sectoral classification (3.12): the CRS identifies the main sector which will benefit from the activity and assigns a sector code. IATI reporting provides for the attribution of several sector codes[4];

- Participating organisations (3.2, 3.3, 3.4): the CRS identifies the main donor country body responsible for financing the activity (for example the Ministry of Finance). For each activity IATI enables to identify several financing bodies, and other bodies associated with implementation (UNDP, FAO, Médecins sans frontières etc.) as well as many others that benefit from the activity (DRC Ministry of Plan, etc.);

- Beneficiary countries (3.5): the CRS identifies one beneficiary country by activity; IATI may show several beneficiary countries associated with a particular activity (together with the corresponding percentage amounts if the information is available);

- Beneficiary regions (3.5.1): Idem;

- Dates for the activity (3.13): The CRS collects the planned dates for the beginning and end of the activity; IATI collects both the planned and the actual dates;

- Financial transaction (4.3, 4.6, 4.7, 4.8): Details of each financial transaction: identification number, type of transaction (commitment, disbursement, reimbursement of the principal, interest payments); provider (DFID); beneficiary (Ministry of Plan, DRC); amount, currency, description, dates. All this financial data is also included in the CRS, where the structure is simpler, with just one value to be reported for each item. IATI has introduced two interesting innovations: one has to do with the <u>identification</u> of the activity, the other with the <u>description</u> of the activity. The first provides for the attribution of several values to the same item, which makes it possible to establish a link between activities financed by several donors (corresponding to one and the same activity from the beneficiary's standpoint). This option will be difficult to implement but will yield benefits where it can be. The second allows the description to be given in several languages (English, Spanish, French, etc.).

The following detailed information is not included in the CRS:

- Status of the activity (3.14): currently being determined, being implemented, completed, cancelled;

- Contacts for the activity (3.15): names, addresses;

- Activity's origin in or relationship to another activity (no code);

- Address of website giving more details on the activity (2.12).

1.1.2 Periodicity

One of the objectives of IATI is to make data available more rapidly and more frequently, a major demand by partner countries and NGOs; the current proposal is to report at least once a quarter. For the DAC/CRS, **timeliness** is one of the main hindrances to making data available earlier. The directives on reporting to the CRS stipulate that commitments should be reported on a quarterly basis[5]. While the time

---

4.   This option has already been considered for the CRS and rejected owing to a lack of consensus.

5.   Document DCD/DAC(2007)39, paragraph 86.

frame appears to be identical (three months) for both systems, the implications may be different (see box below).

Periodicity of reporting: IATI – CRS

CRS: The periodicity of reporting is supposed to be exactly the same for the CRS++ as for the CRS. But the directives specific to the CRS++ concentrate on convergence with the DAC questionnaire on aggregate statistics and have yet to formally define the periodicity of reporting. The CRS++ uses a combination of two forms, Form 1 for commitments and Form 2 for disbursements, for which the periodicity is different: quarterly for commitments and yearly for disbursements[6].

Furthermore, an activity is reported to the CRS++, as it would be to the CRS, just once per calendar year. If there are several transactions (commitments, disbursements) for the same activity in the course of a year, the reporter must take account of them all and report cumulated amounts. The periodicity tends to stabilise at the longest interval, ie a year.

The CRS++ data is more readily available than the CRS data: as a result of the convergence process, individual activities are reported earlier in the year.

The periodicity of reporting to the CRS++ still has to be defined. One option would be to report once a year after the accounts have been closed. Another might be to report a CRS++ file on activities for which there has been a transaction (commitment and/or disbursement) within a shorter time frame[7] (three or six months). The question has already been raised in the WP-STAT.

IATI: Under the quarterly reporting arrangement recommended by IATI it will be possible to report all relevant transactions in the quarter (commitments and disbursements), whether for a new activity or for activities already reported in the previous quarter. The annual amount reported to DAC/CRS++ would be obtained by adding up all commitments and disbursements for the same activity made in all quarters of a given year.

The quarterly periodicity represents a step forward for partner countries, which have to adjust data to fit their own fiscal calendars. It should be welcomed by the NGOs.

Whether reports are made to the CRS++ or to IATI, quarterly notification comes with a cost both for reporting institutions and for the DAC Secretariat (checks and operations at least four times a year). This cost has never been properly examined and some donors may feel that it is not justified even if this type of reporting is technically possible[8].

Online publication of CRS++ data[9] is regarded as crucial by many categories of user. DAC members that are also members of IATI will be able to report their activities in the register every quarter and should also be able to report to the CRS++ every quarter. Other DAC members who are not members of IATI may also be able to report quarterly data to the CRS++. This information could be made available on the DAC site and a separate, temporary CRS++ database containing only quarterly data might also be envisaged.

---

6.   Document DCD/DAC(2007)39, paragraph 134.

7.   The shorter periodicity could only cover the activities of the principal aid agency.

8.   In any event, quarterly reporting will not apply to aid activities carried out by bodies that provide ex post annual reporting.

9.   The DAC Secretariat publishes CRS++ data on contributions for year n on its website between October and December of year n+1. This periodicity has changed over the years and may be re-examined by the members.

1.1.3 Format

The proposed XML format defines a structure for all information, both textual and financial. In the case of financial data, the format enables the user to report **several values for the same item**, link up items or aid activities and thus create a more complex contextual environment (see box: CSV – XML). The ability to report several sums paid at different times over the year makes it possible for beneficiaries to assign reports to different fiscal years.

CSV – XML
CSV (Comma Separated Values): The structure of a CSV file is determined by the position of the items in the column. The first line of the file generally gives the names of the items, as on an Excel page. The following lines contain the data, separated by a special character (tab, comma, or better still a character not normally found in a text, such as "I"). Example of an activity reported to the CRS++ in CSV format: Line 1: donor, agency, receiver, year, commitment, disbursement, description, sector code, etc Line 2: Austria, ADA, Nepal, 2009, 123.45, 67.89, Contribution to general budget support, 51010, etc. Line 3: Austria, ADA, Mozambique, etc.
XML (eXtensible Markup Language)[10] An XML file is made up of blocks defined by tags. The name of each item is defined in a lexicon and the name is placed between the delimiters "<" and ">" before each value or block of values. The character "\" marks the end of a block or sub-block. There is no longer any semblance of a line: everything follows on. To take the previous example, all aspects of an activity will constitute a block and we can write: <activity><donor>Austria\<donor><agency>ADA\<agency><receiver>Nepal\<receiver><year>2009\<year><commitment>123.45\<commitment><disbursement>67.89\<disbursement><description>Contribution to general budget support\<description><sector code>51010\< sector code > etc. (we can also write <sector code = "51010"\>) and we end the block with <\activity>. The next activity will begin with <activity><donor= "Austria"\><Agency ="ADA"\> etc. and will end with <\activity>. All activities will be placed between high-level block identifiers, for example <notifications> <\notifications>. If several sector codes are authorised, we will define a "sector" item as a sub-block and we will be able to write <sector><sector code = "51010"\><sector code ="11110"\><\sector>. The system of blocks and tags also enables us to enhance the structure to include other information associated with the item, such as a language, a percentage or a text. For example <sector><sector code = "51010" percentage = "60"\>< sector code = "11110" percentage = "40"\><\sector>.

The choice of a data transmission format based on XML is in line with current developments. IATI has made a considerable technical effort to define the schemas of its standard, both at general level and at activities level. The standard now needs to be fine-tuned so that it measures up to the demands of the real world. Comparison with the definition of the SDMX[11] standard would suggest that more time needs to be devoted to the IATI XML standard before it is implemented at a large scale.

---

10.   A variant of the HTML language can be seen when a web page is displayed: Right click/display source.

11.   SDMX (Statistical Data and Metadata eXchange): XML standard for the collection and dissemination of statistical data and metadata. The project was launched in 2001 (World Bank, ECB, BIS, IMF, United Nations, OECD). The SDMX standard is being adopted by an increasing number of organisations.

1.1.4 Definitions

For most of the items in IATI format, which are derived from the CRS++, the definitions adopted are those of the DAC. However, allowing the reporting of several values for the same item conduces to sub-definitions specific to IATI and their appropriateness and interpretation need to be reviewed. The same is true of items not included in the CRS. Items related to new reporters need to be defined with particular care: the addition of new values in a classification already in force is not without consequence for the existing values; the types of aid to be defined for emerging donors, NGOs and foundations could give rise to concepts "alloyed" with those already defined by the DAC. The credibility of these classifications may present a problem (e.g. for ODA[12]) if the definitions are not examined in their entirety both from a statistical and a policy standpoint.

1.1.5 The concept of a "Registry"

Data collection and dissemination in IATI is modelled on the concept of a "Registry." According to this model, data are not actually stored on local servers, but rather the registry consists of a set of links to files on remote sites that may belong to donor countries, multilateral agencies, recipients, or other databases (for example, Development Gateway). Schematically, when a user logs on to the registry and formulates a query, a message is transmitted to the remote sites, which then reply. The registry synchronizes the replies and submits the results to the user. This model avoids duplication of data and the concomitant issues with maintaining updates.

The registry model is appealing and suitable to an environment in which standardization is well established. At this time it is not all that well suited to data on international aid. International organizations have long struggled with issues of collecting and disseminating data coming from multiple sources. Several of them have participated in the SDMX project with national statistical offices. Experience has shown that defining a standard is time-consuming and resource-intensive; its delivery is not as easy as it might appear at first blush. The registry structure is one option, but not the only one.[13] At this time, neither the OECD nor Eurostat have plans to proliferate registries for the international exchange of data.[14] Technical validation of the IATI registry under production conditions remains outstanding.

A prototype of the IATI registry is available at the address http://iati.ckan.net, hosted on the site of the Open Knowledge Foundation.[15]

1.2 Is IATI necessary and sufficient to implement the AAA commitments?

The new criteria and standards defined by IATI are **relevant**, on paper, to the implementation of the AAA commitments but they take an **extreme** view of these commitments. Other options are available to reporters at a lower cost.

The AAA commitments on transparency, conditionality and predictability are outlined in Annex C. The goals pursued are clear; some latitude is allowed in their implementation. Donors need to make whatever improvements they can to the current situation but this does not necessarily mean to providing a means of tracing every dollar from its point of departure to its point of arrival.

---

12. The DAC Secretariat is already working on the classification of the activities by foundations.

13. Cf. the Eurostat presentation: http://www.slideshare.net/patruno/census-hub-project

14. The OECD and the United States use this approach to disseminate some series from the national accounts. Cf. http://webnet.oecd.org/nawwe/registry.aspx?cou=30 . In 2007, the World Bank, the BIS, the IMF, and the OECD created a registry for data on external debt: http://www.jedh.org.

15. A non-profit organization created in 2004.

Of the additional items in IATI, the documents on conditionality (not being examined in phase 1) are needed for implementation of the AAA commitments. Others, such as the link with the budget of the partner country (phase 2) or the identification of the beneficiary body, are useful but less indispensable than they may seem. As yet there have been no proposals for the data on the results indicators (also listed in the AAA).

For some of the "CRS extended" items, more data is provided for than is strictly necessary (multiple sector codes, amounts, recipients and regions for the same activity). The same is true of the activity's status and contacts and its origin in or relationship to another activity. This information is of genuine interest but is not crucial to the AAA.

In principle, IATI covers all aspects of transparency as defined by the AAA. The review conducted was very far-reaching and involved consultations with representatives of the different players: donor countries, partner countries, NGOs, CSOs, foundations.

1.3 Right to information

Any consideration of the **citizen's right to information** in this context must take account of all the IATI items. Many documents will be required under the items supplementing those used in DAC reporting and a special effort will be needed to facilitate consultation of these texts (through the development of an effective search engine). As in the case of aid activities, the choice is an extreme one and there is a danger that too much is being asked for and promised. The citizen's right to information is fairly well protected in the donor countries (even though the links between donor budget lines and the amounts appearing in aid statistics are not always easy to trace). IATI can help improve citizens' access to information in beneficiary countries provided they have Internet access, they are able to use the tools provided and language is not a problem. All of these documents help improve the transparency of aid.

2. IATI, THE DONORS AND THE DAC/CRS DATABASES

2.1 Feasibility of IATI

2.1.1 Feasibility of additional elements

It is unlikely that most donors will be able to report the "additional" [16] items in the format proposed by IATI within the foreseeable future and in a sustainable way. The need to collect extra information and develop specific IT techniques for the XML generation of files will make it difficult to implement IATI in the medium term[17].

In assessing the feasibility of IATI we might learn from the DAC's statistical system's <u>convergence</u> project. This process provides a good illustration of the context into which IATI has to fit. In 2005 members of the DAC and the DCD undertook to unify the two reporting systems on aid flows (aggregate data in the DAC questionnaire and individual activities in the CRS). The convergence of the two systems to form a single one (CRS++) presents many advantages[18]. All <u>members of the DAC</u> have agreed from the outset upon the importance of bringing this project to a successful conclusion. However five years after it was approved, the process is still not finished. For members whose aid is managed by several official bodies, collection of aid data from different internal sources is a complex task, in terms both of content (checking, harmonising) and form (dealing with different management systems). These internal sources often consider that the task of forwarding their own information to a national centralising body is secondary to their main activities. It is difficult to imagine them giving high priority to the investment needed to identify and compile the extra information requested by IATI. The same is true of IT departments: they are not really prepared to attach overriding importance to the task of replacing established internal procedures with procedures that will generate XML files and making these files available on a particular server. The staff, who change jobs every two or three years, have just enough time to acquire the knowledge and expertise required to follow existing procedures, without being able to make radical changes to them. Lastly the body responsible for centralising national data is not normally equipped to impose changes in the methods used by the source administrations. In other words, the establishment of IATI requires that aid data be managed by **a single aid agency or that a very high proportion of national aid be managed by one principal agency**[19].

The lack of any <u>institutional basis</u> for the initiative undermines the implementation of the IATI standard and makes its **sustainability very uncertain**. Here again a reference to the experience of the DAC provides a good illustration of the context: within the OECD framework, members have a legal obligation to provide the Secretariat with the information it needs to carry out its work (Article 3 of the

---

16.   Here "additional items" refers both to the ones that are entirely new (aggregates, documents) or contain additional detail and also to the wide range of information in the "CRS extended" items.

17.   Even in the short term: "at first reporting to IATI will be largely based on the CRS++" (minutes of the meeting of WP-STAT in June 2010: DCD/DAC/STAT(2010)10/M/REV1).

18.   Calculation of all aggregates on the basis of individual aid activities, improvement in quality control, simplification of the procedure for the reporter, who has only one system to manage for the DAC.

19.   Which is the case for about one third of the DAC members.

Organisation's Convention); the publication of the annual Development Cooperation Report means that no member can avoid reporting annual data, even if it has to contend with internal difficulties; peer reviews provide an opportunity to examine statistics and stimulate interaction; and the presence at the OECD headquarters of permanent representatives to the DAC facilitates contacts between the DCD and national administrations. However, despite all these requirements and facilitation mechanisms, obtaining full information by the required date continues to be a remarkable annual feat for all concerned[20]. For its part, IATI cannot avail itself of all these mechanisms to implement its standard for DAC members. For the other donors, who would have to report directly using the IATI standard, the task is even more complex. The IATI standard is almost impossible to implement across the whole donor community, and, without an institutional basis, it has no chance of survival.

Technical feasibility is also uncertain in that production of XML files requires expertise and resources. In drawing up the register, the TAG (IATI Technical Advisory Group) identified several technical questions that still need to be analysed[21] (including data segmentation, updating of register and archiving). The proposed register is not necessarily the best available option in the context of data on aid flows from all donors (see section I, paragraph 1.1.5).

- **IATI coverage of bilateral aid flows**: Annex 1 to the minutes of the TAG meeting held on 8 June 2010 (Annex D of this report) presents the current position regarding reporting by members of IATI. Of the six bilateral donors that have volunteered to report the items so far approved, three (Netherlands, New Zealand and the United Kingdom) think they will be able to report some of their activities (usually those of their main agency) for the end of 2010; five other countries (Denmark, Norway, Spain, Sweden and Switzerland) will be able to report in 2011; Australia and Canada have not yet set any dates. According to preliminary reports on the amounts of net bilateral ODA in 2009, the IATI coverage ratio for DAC countries was around **14% at the end of 2010** and is projected to be **32% at the end of 2011**. The latter figure could rise to 39% at an undetermined date if we include contributions from bilateral donors that have not yet given any dates. These percentages for the end of 2011 represent maximum levels, being based on the assumption that IATI reporters will have solved the problem of collecting data from sources other than the principal agency; moreover they refer only to bilateral ODA <u>amounts</u>, not to the additional information items, which some members have already said are unavailable.

- As to coverage of **multilateral outflows,** the TAG report of June 2010 lists four agencies (World Bank, European Commission, GAVI, UNDP) out of the 25 from which the DAC collects data. The European Commission is the only one that will be able to report to IATI at the end of 2011. Based on 2008 data the coverage ratio for **concessional multilateral outflows** would then be **43% at the end of 2011** and 62% at an undetermined date. For **non-concessional outflows** the ratio would vary from **15% at the end of 2011** to 34% at an undetermined date[22].

- The other main **donors that are not DAC members** have to overcome the same basic problems as the DAC members; they too have to deal with questions of classification (sectors, typology) and more generally with the methodological aspects of applying the DAC Statistical Reporting

---

20. In an ideal world, as conceived by IATI, the IATI register would make such a feat easier even without this environment. The reality is different.

21. TAG document, March 2010/Oxford, page 7.

22. The 62% and 34% levels are clearly overestimated. They reflect all flows from the World Bank, which has said that its online database is not "exact", does not contain all the IATI items and uses the Bank's own unique sectoral classification. The relatively high total percentages are derived from the combined contributions of the European Commission and the World Bank.

Directives correctly (to ensure that the data collected is comparable, as IATI rightly seeks to ensure). The inclusion of bilateral flows from emerging donors, NGOs, foundations and other sources is not realistic at the present time[23].

- **Maintenance and updating of the additional criteria** is essential. The DAC has an institutional working group, which exists to oversee and manage the system and to ensure that the process continues; participants are bound by the reporting directives, which have been approved by all members on a consensus basis. The IATI has no such body.

2.1.2 Implementing IATI: what's easy and what isn't:

- **Pilot projects** have been designed to test the feasibility of IATI's proposals. In essence, they request that the principal donor agencies for a given beneficiary country extract information on their activities in that country from their information systems, compile them in XML format, and demonstrate the potential to meet requests for data on multiple donors. These pilot projects examine technical aspects and focus on the items in Phase 1, which mostly correspond to those in the CRS++. These pilot projects do not permit definitive conclusions regarding feasibility.

- For DAC members whose aid is managed by **several institutions** with different equipment and specific management rules, collecting data and implementing the IATI standard remains challenging. In the case of additional information from sources other than the main agency and for which collection mechanisms remain to be defined, this difficulty may become prohibitive.[24] The main agency could settle for collecting only the CRS++ items. In this case too, however, technical implementation remains a hurdle: for many aid agencies, and even large government ministries that are well equipped, computerized resources dedicated to managing data on aid are not necessarily a priority.[25]

- **Even if technical solutions** could be envisaged, the problem of confidentiality would persist. It is not clear that members would be able to escape the confidentiality rules governing their administrative procedures, whether in disseminating information on forecasted disbursements or documents (activity evaluations). It is possible that some IATI members underestimate the consequences of their adhesion in terms of confidentiality and political sensitivities.

- Finally, the definition of an IATI XML **schema** requires technical **follow-up** to accommodate changes to the content: modifications and updates to the standard, changes implemented by the reporting units, and checking on compliance with changes. The IATI-XML standard is more feature-rich, but also more cumbersome than the CSV standard.

To conclude on this point, the challenges involved in adding supplementary items are clearly **underestimated**, in terms of both data collection and technical deployment.

---

23. In the case of NGOs it is necessary to take account of the number of contacts, the particular features of their project management systems and the available resources they might assign to such a task. For Foundations see the study published by the DCD www.oecd.org/dataoecd/23/4/22272860.pdf.

24. In the case of some IATI members, these additional items are unavailable even for the main agency.

25. It is easy to generate an XML file that corresponds to a simple CRS++ transaction. Generating XML files with multiple values per item for each specific system of each reporting organism may be prohibitive.

2.2 Conversely, some value added by the DAC cannot be provided by IATI.

Some information available in DAC systems cannot be provided by IATI alone, even if it is implemented by all DAC members. During its July 2010 meeting, the IATI Steering Group agreed to allow that only transactions with amounts over a certain threshold (which may vary by country) be declared. In this situation, the aggregates will not match those in the DAC.[26] Similarly, the grant element of loans, required for verification of the ODA criteria,[27] cannot be computed without information on the terms of financing. Finally, statistics on debt and arrears cannot be generated by IATI, since the elements required for their calculation are not represented in its schema. On the other hand, for DAC members that chose to report CRS++ information through the registry, IATI data could be identical to those produced by DAC statistics.

One of the principal **values added by the DAC statistics** is to ensure the **comparability** of the flows from donors: bilateral (from DAC members and non-members) and multilateral.[28] Quality controls carried out by the Secretariat allow reporting to be improved with the donor's approval (e.g. sector classification, type of aid, channel of delivery) prior to the data being disseminated. This value added is based on a **methodology** that is proven, ensures **continuity**, and **evolves**.

The *methodology* defined by the members of the DAC in collaboration with the DCD remains the standard for statistics on aid flows: "The DAC CRS is the most comprehensive and reliable resource for project data."[29] The production of aggregate statistics, such as those published in the Development Cooperation Report and the Geographical Distribution of Financial Flows, is based on official directives and publicly available methods. The analyses[30] that use these data to clarify and adapt the methodology are authoritative. This is well illustrated by recent work on the typology of aid.[31] IATI has incorporated these developments (channel of delivery, typology).

The expansion of CRS++-based production constitutes another value added of DAC statistics and constitutes progress toward transparency and traceability. Reporting of total flows by members is expected to be completed in a short time frame; coverage of the flows from multilateral organizations in the CRS++

---

26. There are workarounds for this problem that involve creating "dummy" activities to balance the reported amounts with the expected total. These are posted as expenditures to the reporting bodies and adjusted to reflect the updates to the amounts of the "true" activities. This adjustment can only occur at the end of the calendar year, after DAC's accounts have been audited.

27. IATI envisages adding an item for the grant element. The reporting body will need to perform the calculations now carried out by Secretariat.

28. The DCD verifies reporting of multilateral agencies in the DAC/CRS++ statistics owing to frequent confusion between activities delivered by multilateral agencies but financed by donors, and already declared by the original funder, and activities financed by multilateral agencies from their own funds, which are the only ones the these agencies should be declaring. A request for the contributions of multilateral agencies submitted to the IATI registry may yield many occurrences of double counting if this is not carefully vetted by a central agency.

29. IATI Scoping Paper, paragraph 29 (a),http://www.aidinfo.org/wp-content/uploads/2010/09/IATI-Scoping-Paper.pdf.

30. Aid in the areas of water, agriculture, healthcare, AIDS treatment and prevention, environment, climate change, biodiversity, gender equality, energy, trade, etc.

31. There is a need for developments, linked to transparency, on members' reporting of contributions to trust funds, which contain considerable sums that are reported as "Developing countries, unallocated." Which partners are involved? What sectors targeted?

has also made significant progress.[32] Generalized reporting of the channel of delivery allows more precise allocation of aid activities conducted via multilateral agencies and NGOs (many activities are locally considered to be funded by multilateral agencies or NGOs while these latter are, in fact, implementing projects or programs specified by bilateral donors, and are thus recorded in DAC statistics as bilateral flows). Members of DAC and the DCD provide a dataset on the aid activities of bilateral **and** multilateral donors that is as comprehensive as possible, consistent (sector classification), and stating the rationale for the nature of each activity underlying each aggregate published by the DAC. Timeliness has been improved, but much remains to be done.[33] Efforts have been devoted to improving accessibility; but progress is still required, drawing on the best that has been accomplished elsewhere.

2.3 IATI-DAC convergence

- Reading comments made by DAC members at IATI meetings does not suggest that IATI will become the DAC standard: reporting bodies have difficulty including supplementary data in the IATI-XML schema, and the time-horizon of IATI-DAC convergence extends beyond the medium term.

- Since there cannot be IATI-DAC convergence before the 2011 High Level Forum, the two systems will need to work in parallel. CRS++ reporting should be completed in 2011 and provide a standardized base (channel of delivery, sector classification, types of aid) for virtually all bilateral and multilateral donors. An IATI registry may be in place by 2011 for between three and nine donors (including the European Commission) and drawing on the CRS++[34] database. Subsequent steps should clarify the processing of documents and information on the results—the three stage plan makes no provision for post-2012, and for some items no date is given.

- Several points should be examined by WP-STAT so that reporting to the DAC will enable members to make some headway with regard to commitments made in the AAA. First, **timeliness**: between the current situation with regard to the dissemination of DAC/CRS++ data and the aspirations of IATI, there is room for improvement (Annex E). Next, **frequency**: quarterly reporting to the CRS++, as envisaged by the members of the DAC that belong to IATI, appears within the reach of other DAC members. Also, additional items, such as the recipient institution and the link to budget lines in the systems of the partner countries, could be examined—at least in the case of some activities and for the principal agencies. Reporting the targeted geographic zone and where there is room for improvement should be the subject of an in-depth examination. Members of DAC that also belong to IATI, and who are able to report these data to IATI, should also be able to transmit them to the CRS++.

IATI-DAC convergence requires an examination of the following points:

- The principle of "**publish first**" and "we'll see later" has been practised in other fields, notably science. Experience has taught that certain reservations are in order when applying this principle,

---

32. Coverage of 80% for net concessional payments; the missing amount corresponds to the contributions of the IMF and activities of specialized agencies of the United Nations. For non-concessional payments the coverage is approximately 50%; commitments are as complete as possible. There are areas for improvement in 2011.

33. Beginning October 2010, nine months after the accounts were closed, CRS data for 5 of 23 DAC member countries, and for 10 of 25 agencies, are online.

34. TAG minutes from March, 2010 mention that the CRS++ contains 80–90% of the material IATI wishes to publish in Phase 1, and that the information will be sourced directly from the donors and not through the DAC (page 10).

owing to the confusion generated by subsequent changes and errors in interpretation. The IATI site mentions that the initiative "…will not replace the work already being done by organisations such as the OECD-Development Assistance Committee (DAC) to produce statistics about past aid flows," but one cannot block the production of aggregates from the IATI.[35] The publication of **unaudited** data is one of the principal concerns of DAC members, even among those participating in IATI, owing to the risk of **discrepancies and confusion**. The CRS++, in turn, plans to report "provisional" data at the level of one activity. Members who are able to should also examine the possibility of publishing "preliminary" annual data (in the sense of the preliminary DAC questionnaire) or higher-frequency data (semi-annual or quarterly) to the CRS++.

- Reporting the amounts of future flows by project and by year for activities that are already underway is feasible for some donors with a centralized statistical system. Reporting to the CRS++ will require adjusting that system. Some members of DAC that do not belong to IATI are able to provide this information to the DCD. Some members of the DAC that do belong to IATI do not intend to provide these data.

- Some DAC members that do not belong to IATI are able to make projected 3–5 year totals available in the CRS++, while certain DAC members in IATI cannot report these numbers to IATI.

---

35.   The type of calculations that can be performed as soon as unaudited data is disseminated is clearly demonstrated by the AidData database—published comments on these calculations also illustrate the resulting confusion very well. Cf. the link http://www.irinnews.org/Report.aspx?ReportID=88540. There is a proliferation of similar examples.

3. IATI, AID RECIPIENT COUNTRIES AND THEIR AID INFORMATION MANAGEMENT SYSTEMS (AIMS)

IATI is intended to meet the **needs expressed** by the governments of **aid recipient countries** and of non-governmental actors.

1. A comparative study[36] of the data reported in the CRS++ and the aid management platform (AMP) has found a **strong correlation** between the data in two data sets for country programmable aid (Burkina Faso, Malawi). The same findings are valid for other beneficiaries. Other AIMS (e.g. DAD type) use definitions from DAC, including sector classifications. Among the needs expressed by the recipients, some have already been mentioned in the comparative review: dates by which the data were posted online, the ability to set the fiscal year, and the availability of the amounts in the source currency.[37] The DAC's choices of definitions and classifications are designed to improve the quality of the AIMS.

    *   Identification of the geographic area: The TAG envisages GPS coordinates. Geolocation reporting is incomplete in the CRS:[38] For some countries, this is attributable to the fact that the agencies' computer systems were not designed to hold this type of data; in other cases this information is not readily accessible from the documents available at the headquarters of the reporting organization. Finally, for a significant share of aid, geographic location is not applicable or only locally relevant.[39] Since the IATI reporting process draws on the same sources, it is likely that the situation for IATI will most often be identical to that of the CRS.

    *   Other supplementary information (recipient organization in the partner country, other stakeholders in the activity, link to a budget line in the beneficiary's AIMS[40]) are of a nature to improve the quality of the AIMS and facilitate its management. Once again, this information must be available in the agency's internal information system and readily available for reporting in IATI. As to this supplementary information, which is better known locally, or *ex post*, one option might be to enter it at the level of the AIMS.

---

36.   http://www.oecd.org/dataoecd/0/27/43908328.pdf: Development Gateway – OECD, October 2009.

37.   The online CRS only gives values in USD. Online reporting of the amounts in their currency of origin (available on CD) has also been proposed in the past. The question could be re-examined.

38.   Item introduced into the CRS at the request of the UNDP. The situation is improving for some reporting bodies.

39.   These include: budgetary aid, sector aid whose programming is not predetermined, and support to governance, strengthening capacities, and reform programs. The situation of "intermediary" aid, such as credit line or contributions to investment funds for which the geographic allocation occurs ex post, is analogous.

40.   This link only seems feasible in the case of activities recorded in the investment budget of the partner country, such as large-scale infrastructure projects, sector programs, etc.—these represent large amounts but constitute a small number of projects.

- If supplementary information is reported in IATI, if local government agencies and services have the tools to effectively capitalize on the information transmitted by the registry, and if all donors declare to IATI, then yes: **IATI can improve the AIMS**. If one or several of these conditions are not met, then the management of AIMS will not be improved because the recipient country will be obliged to consult an additional system and process a different format.

- For AMP or DAD type AIMS, the technical cost of moving to IATI should be minimal, since the sponsors of these systems (Development Gateway and Synergy International Systems) are also IATI promoters. For other AIMS, adaptation will be complicated, if not prohibitive.[41]

2. One criticism of AIMS is that these systems generally tend to be independent of, and disconnected from, public finance management systems (Ministry of Planning, Ministry of Finance). Government bodies in partner countries frequently use a patchwork of systems adapted to their specific needs. They may contemplate adapting their systems to access IATI data, but the launch of IATI will not be enough to alter the disparate nature of these systems.

3. The initial purpose of IATI is to improve the transparency and predictability of aid from the perspective of beneficiaries. This improvement will only materialize if the information is available. For legal and political reasons, some donors are offering numbers that are not actual forecasts and that are of limited use. Collection of these data does not necessarily integrate into the IATI loop, even for IATI members. Local transparency is principally linked to making the data in the beneficiaries' internal systems available to the public. The contribution of IATI does not appear decisive in this matter.

---

41. Information in XML "sub-blocks" (multiple values for one item) will be found on different "pages" within an Excel spreadsheet, which will be difficult to integrate into existing systems.

4. THE WORLD WITH IATI: WHAT WILL A DATA PRODUCTION AND DISSEMINATION SYSTEM LOOK LIKE IF IATI BECOMES OPERATIONAL? WHAT CHALLENGES FACE THE DAC?

Two case types: Either all members of the WP-EFF join IATI, or a significant number of donors do not join IATI.

In both cases, **members of the DAC must continue to report to the CRS++** because the registry does not contain all the members' data. Production of statistics by the DCD remains unchanged from the current situation for data from DAC members. For data from other donors (multilateral flows, emerging donors), which the Secretariat requires for its analyses, the situation varies with whether they adhere to IATI. Computing aggregates for these donors from the registry becomes more complex. The Secretariat has had to create an internal, "non-DAC" database to harmonize these data with those of DAC.

In both cases, DAC members that are members of IATI are responsible for the data in the registry. The DCD is responsible for the compatibility of members' data with those of other donors and for the data posted on DAC's site.

4.1 Scenario A: All members of WP-EFF join IATI

4.1.1 Responsibilities

- The global system for producing aid-related data becomes simpler for some and more complex for others. In principle, members no longer need to respond to requests for information from recipient countries with access to the registry, but they continue to respond to those that do not. As to partner countries that have access to the registry, the required information is available for all DAC members. The requested level of detail is available to NGOs and other users. The DAC may opt to eliminate the online CRS++: In this case, users will no longer benefit from the transparency of aggregates published by the DAC. If the CRS++ is maintained online, the data of all DAC members will be accessible on the Web through both the registry **and** the CRS++. It remains to clarify the issue of who will be **responsible for reconciling** aggregates from different sources (members? the DCD? IATI?).

- Reconciling financial data from IATI for the four quarters of given year and data reported to DAC for the same year is no easy matter: The registry itself contains no mechanism for performing calculations. It would be surprising if quarterly data reflected all the changes in the consolidated annual data. The cumulative quarterly IATI data need to be converted using the annual average exchange rate as used for DAC reporting.

- The **TAG** (or the body that will replace it) will likely be in charge of administering the registry. The distribution of roles between the TAG and the DCD must be specified—neither the TAG nor the WP-STAT can ensure **management of the statistical content**: The former does not have the mandate from the DAC; the latter does not include any DAC non-members. The responsibility for **managing non-statistical content** (documents, results) remains to be defined, probably by WP-EFF.

- IATI members will have to select an organization to host the registry. IATI participants may opt for the Development Gateway, which already hosts the AidData database, while DAC members could prefer the OECD, which hosts DAC statistics.

- The role played by DAC resembles the one it now has for information published by its members on the OECD Website.

- The availability of more information provides new opportunities for private companies to generate studies and numerical results.

- Since all information will be tagged as being from the registry, traceability should be good.

4.1.2 Quality control

- Quality control for data from DAC members is maintained by the DCD on the basis of the CRS++; members make changes to files that are accessible through the registry. In principle, this should all be automatic, but in reality the Secretariat may make changes to the CRS++ without having received new data from the reporting body. If the donor does not make the agreed-upon changes to its internal system or update the site accessed by the registry, the posted results will be different (and similarly for updates to the registry that are not reported in the CRS++).

- Each dataset can be associated with a "quality" code that indicates whether the data is provisional or definitive, verified or unverified, real or estimated. IATI is examining this possibility.[42] The CRS++ enables one code per activity.

4.2 Scenario B: A significant number of donors fail to join IATI

4.2.1 Responsibilities

- No change from the current situation for members of DAC who are not members of IATI; they continue to manage requests originating from partner countries. The online CRS++ is retained. Production of statistics by the DAC remains unchanged from the current situation.

- For other DAC members that are IATI members, the situation is the same as under Scenario A; they must manage two systems: their IATI reporting and their CRS++ reporting. The data is on the Web on both the registry **and** the CRS++. To be viable, IATI must find a permanent structure.

- The registry can be established for a limited number of participants. IATI must find a host—this could be the Development Gateway.

- The role of the DAC is thus in limbo: some of its members belong to IATI and others do not. The DAC must address questions raised by the existence of two standards for some of its members, and the non-adherence to IATI of the others.

---

42.   The DCD has already tested this type of mechanism. The number of quality codes must be limited so as not to render verifications indecipherable and aggregates incomprehensible.

- Private data providers must adapt their procedures to process information from DAC members, whether they are members of IATI or not.

- For DAC members in IATI, traceability is ensured separately—with a degree of precision that is specific to each system. For DAC members that are not IATI members traceability is ensured by the CRS++.

4.2.2 Quality control

- The basis remains the CRS++. There is no change from the current situation for DAC members that don't belong to the IATI. The situation is identical to Scenario A for other members.

- We can associate each dataset in each of the two systems with a "quality" code like in Scenario A. These codes need to be harmonized across DAC members, whether they belong to IATI or not, to ensure that the values assumed by this quality rating are identical in both systems for DAC members in IATI.

- With regard to members of both the DAC and IATI, discrepancies between "DAC reporting" and "IATI reporting" can be minimized by basing both on the CRS++.

GENERAL CONCLUSION REGARDING IATI FOR DAC AND THE DCD

IATI contributes good ideas and provides a relevant standard for fully meeting the commitments of the AAA. The goal is to make public what donors are financing, with whom, through what intermediaries, how much, where, how, and in what sectors—with a maximum of information and a minimal lag between the decision and the delivery. IATI uses recognized definitions and classifications and seeks to draw information from the source. Consultations and participation involving partner countries, NGOs, civil society have allowed identification of the needs of a large cross-section of users, including access to information for individual citizens. IATI desires to provide recipient countries with information useful for managing flows of aid in their own systems, emphasizing forecasts of payments for activities already in progress and information that is effectively available in general. The definition of standards facilitates data exchanges and fosters openness to all categories of donors; it includes textual material liable to improve comprehension of the goals and the programs. It provides the opportunity to take account of evaluations of results. All of this information presented in a single context promotes accountability and contributes to transparency in aid.

1. **However, IATI is neither practicable nor sustainable**, at least not in its current format and in the medium term: Collecting information is not an easy matter for reporting bodies, especially if the aid activities are administered by different organizations in the donor countries. Quarterly reporting, although technically possible for some stakeholders, involves additional costs. Provision of information in the IATI-XML standard requires specific technical development that is onerous for aid organizations with limited means. The vast majority of DAC members are sceptical, even if nearly half of them participate in TAG.[43] IATI lacks institutional support. Finally, IATI creates the impression that it can satisfy the needs of all types of users: (a) taxpayers in donor countries, (b) governments of recipient countries, (c) populations affected by aid projects, and (d) researchers and other stakeholders. However, IATI's coverage is too limited in the medium term to be of much use to partners. Prospects for expansion are vague and uncertain. In trying to satisfy everyone, IATI is in danger of satisfying no one: It might well provide **false hope** to many.

2. **Conversely**, **we can do better "as of now" with what we have** and build on the good ideas that have been advanced. IATI provides DAC members and the DCD with an excellent opportunity to examine how the **quality** of information made available by aid organizations can be improved. This is also the opportunity to work on better **timeliness** of reporting. Members who can report to IATI every quarter should also be able to report to CRS++ every quarter. Some DAC members that don't belong to IATI might be capable of reporting to CRS++ quarterly. The DCD must offer options to accommodate availability. We might imagine a separate online CRS++ database containing only preliminary data—for some members, this might be the data from the main aid agency only. These data would be replaced in the CRS++ with definitive annual data when the consolidated reports are

---

43. Some donors have (partially) accepted the new standards without proposing these standards to the DAC. The reason appears to be that members are of two minds with regard to IATI. Some are strongly opposed; a very small number is in favour; others like the idea but struggle with its implementation; yet others are convinced of the limitations of the exercise from a statistical perspective, but need to satisfy political exigencies and strive to do their best whilst keeping costs to a minimum. For better or worse, discussion of the IATI issue is hamstrung as a consensus on it seems out of reach in the medium term.

published. With or without quarterly reporting, WP-STAT could set itself the goal of producing the DAC Advance Questionnaire on the basis of a "preliminary" CRS++,[44] which would move the availability of data on the activities of DAC members forward by six or seven months.[45]

3. **For partner countries**, the DCD could offer a "dedicated CRS++ view" on the DAC site that would be better adapted to their requirements in terms of content (amounts in the local currency and USD, exclusion of members' contributions to multilateral organizations, presentation of projects in the form of lists and not only "micro-data") and in terms of the querying mechanism (search criteria on reporting dates, start and end dates, channel of transmission, type of aid, type of financing, format, and downloading options).

4. In the short term, the existence of two standards should **stimulate** reflection and the formulation of proposals to improve what is available (CRS++), for both DAC members and the DCD. In the long term, the coexistence of two standards might be a source of **confusion** for users, create additional work for members reporting under two standards, and result in wasted time for the DCD. There is limited interest in an IATI registry among some donors. If, in addition, the registry were limited to their CRS++ data, the additional cost for them would not be justified.

5. A summary of proposed improvements is presented in Annex E. In the absence of a thorough examination of potential improvements on the basis of what is currently available and an implementation tailored to needs, DAC and the DCD run the risk of seeing IATI-type initiatives proliferate. The persistence of confusion could progressively undermine the credibility and role of the DAC at the expense of other organizations that, while more closely in touch with the needs of the partners and with public opinion, are ultimately less able to deliver useful advances in a sustainable fashion.

6. The period from now until the 2011 High Level Forum in Busan[46] provides a real opportunity to demonstrate what the members of DAC can do efficiently in collaboration with the DCD. This is also the time to set a timetable for other improvements that require a longer implementation horizon.

---

44. Feasibility was established in the spring of 2006 on the basis of real 2005 data for several member countries.

45. By definition, a "preliminary" CRS++ would contain data that might be modified during the final reporting. These modifications particularly affect the geographical and sector breakdown of some of the bilateral ODA.

46. The year 2011 will also shed more light on the reality of reporting under IATI.

ANNEX A: CONTEXT

Rightly or wrongly, there is a widespread sense that aid information is opaque. This feeling is common vis-à-vis any public expenditure, but it is probably strengthened by the transnational nature of aid and the resulting inadequacy of traditional control systems of public expenditure. A greatly increased demand for transparency in ODA has been expressed by many players (especially from think-tanks, NGO platforms and the governments of beneficiary countries) both in the run up to and during the 3rd High Level Forum (Accra, September 2008). This demand has led to:

- The inclusion in the final document of Accra, the AAA, of at least four clear commitments to greater transparency (art 24a, 25b, 26b, 26c).

- The launch in Accra, in the margins of the HLF-3, of a new initiative, IATI, which about half of the DAC members joined as well as one foundation, several multilateral agencies, and recipient countries. Two years later, IATI, initiated and strongly supported by the UK, is a prominent source of proposals on increasing the transparency of aid.

As an initial analysis, IATI is revolutionary for some of the donors on publishing information about their budgets and ODA programs:

- IATI claims to unify all reporting needs. Its criteria and standards are supposed to go beyond the requirements of most current data collectors, both internationally and in recipient countries[47]. IATI introduced a single electronic format. The slogan of IATI is "publish once, use often".

- In some respects, IATI also implies a new approach to international information on aid. Instead of this being collected, vetted and eventually published, especially by the OECD-DAC, each donor would publish its own data on its website according to a standard accepted by all, before users drew the elements they needed. Even more than "publish once", the IATI revolution seems to be "publish first." It is the emergence of an "open source" data system.

- Thus, the time for availability of data can theoretically be reduced, though this may be at the expense of completeness (all donors) and precision. A trade-off between quality and speed is introduced. In addition, members of IATI have also accepted the principle of updating data at least quarterly, which would be a major step forward in the availability of real-time data, but donors' management methods also need to be adapted;

- Finally, IATI itself claims to be neither a database, nor a permanent structure:

---

47.   Where, for several years, aid management systems (generically called "AIMS") have existed. They include the "AMPs" (aid management platforms) proposed by the Development Gateway Foundation and "DADs" (development assistance databases) from Synergy International Systems.

- However, IATI will set up a web based registry providing access to all sites of participating donors and the direct use of these different data bases to respond to user queries.

- The institutional governing structure of IATI, and thus the central unit that will deal with the maintenance of the registry has not yet been decided, while the "project" is due to terminate at the end of 2011. Several proposals are on the table.

ANNEX B: IATI STANDARD PHASE 1 – FULL DEFINITIONS, DATA STRUCTURE AND FORMAT (2010-07)

	Code	Info Name	Attributes	Definitions	Definition source	XML	Examples and Notes
Organisations							
	1.01	Organisation identifier			New	iati-identifier (1..1)	<iati-identifier>GB-1</iati-identifier>
			identifier	A unique identifier for the organisation. Organisation Identifiers		iati-identifier/text() (1..1)	<iati-identifier>GB-1</iati-identifier>
	1.02	Organisation name		The human-readable name of the organisation. May be repeated in different languages for reporting organisations with multilingual requirements.	New	name (0..*)	<name>Department for International Development</name> OR <name xml:lang="fr">Département pour le développement international</name>
			name	The name of the organisation		name/text() (1..1)	<name>Department for International Development</name>
			language	ISO 639-1 code for the language of the name (only if different from the default language). Language Codes		name/@xml:lang (0..1)	<name xml:lang="fr">Département pour le développement international</name>
	1.8	Annual forward planning budget data for agency		The total development budget for each of the next three years (or most detailed available) on a rolling basis. For donor agencies as submitted to parliament; for foundations or multilaterals as submitted to the board.	New	total-budget (0..3)	<total-budget> <period-start>2010-01-01</period-start> <period-end>2012-12-31</period-end> <value currency="GBP" value-date="2010-01-01">7000000000</value> </total-budget>
			period-start	ISO 8601 code for the start date of the reporting year (yyyy-mm-dd).		total-budget/period-start (1..1)	<period-start>2010-01-01</period-start>
			period-end	ISO 8601 code for the end date of the reporting year (yyyy-mm-dd).		total-budget/period-end (1..1)	<period-end>2010-12-31</period-end>

	Code	Info Name	Attributes	Definitions	Definition source	XML	Examples and Notes
			value	The total budget for the specified year in the specified currency. (Positive integer.)		total-budget/value/text() (1..1)	<value currency="GBP" value-date="2010-01-01">7000000000</value>
			currency	The ISO 4217 code for the currency in which the project is denominated. [only if different to default currency] Currency Codes		total-budget/value/@currency (0..1)	<value currency="GBP" value-date="2010-01-01">7000000000</value>
			value-date	Date of value for currency conversions.(yyyy-mm-dd)		total-budget/value/@value-date (1..1)	<value currency="GBP" value-date="2010-01-01">7000000000</value>
	1.10	Annual forward planning budget data for funded institutions		The budget for each of the next three years (or most detailed available) on a rolling basis for each institution (i.e. multilateral organisations, INGOs, foundations and others) that receives core funding from the donor.	New	recipient-org-budget (0..*)	<recipient-org-budget> <recipient-org ref="44000">World Bank</recipient-org> <period-start>2010-01-01</period-start> <period-end>2010-12-31</period-end> <value currency="USD" value-date="2010-01-01">500000000</value> </recipient-org-budget>
			recipient-identifier	A unique identifier for the institution receiving the funds. Organisation Identifiers		recipient-org-budget/recipient-org/@ref (0..1)	<recipient-org ref="44000">World Bank</recipient-org>
			recipient-name	The name of the institution receiving the funds.		recipient-org-budget/recipient-org/text() (1..1)	<recipient-org ref="44000">World Bank</recipient-org>
			period-start	ISO 8601 code for the starting date of the reporting year (yyyy-mm-dd).		recipient-org-budget/period-start	<period-start>2010-01-01</period-start>
			period-end	ISO 8601 code for the ending date of the reporting year (yyyy-mm-dd).		recipient-org-budget/period-end (1..1)	<period-end>2010-12-31</period-end>
			value	The total budget for the specified year in the specified currency. (Positive integer.)		recipient-org-budget/value/text() (1..1)	<value currency="USD" value-date="2010-01-01">500000000</value>
			currency	The ISO 4217 code for the currency in which the project is denominated. [only if different to default currency] Currency Codes		recipient-org-budget/value/@currency	<value currency="USD" value-date="2010-01-01">500000000</value>
			value-date	Date of value for currency conversions.(yyyy-mm-dd)		recipient-org-budget/value/@value-date (1..1)	<value currency="USD" value-date="2010-01-01">500000000</value>

	Code	Info Name	Attributes	Definitions	Definition source	XML	Examples and Notes
	1.12	**Annual forward planning budget data for country** **Phase 2**		The budget for assistance to each recipient for each of the next three to five years (or most detailed available) on a rolling basis, mapped to the recipient's financial year. (Note: metadata to provide suitable qualifications about the data being indicative and subject to parliamentary or executive board approval and change.)	New	country-budget (0..*)	\<country-budget\> \<recipient-country code="CG"\>Democratic Republic of Congo\</recipient-org\> \<period-start\>2010-01-01\</period-start\> \<period-end\>2010-12-31\</period-end\> \<value currency="USD" iso-date="2010-01-01"\>50000000\</value\> \</country-budget\>
			budget type code	A code for the budget type. Can be either C=Commitment or D=Disbursement. Preference is for disbursement budgets as most useful for recipient country planning/ Budget Type Codes		country-budget/budget-type/@code (1..1)	\<budget-type code="D"/\>
			budget type description	Plain-text description of the budget type.		country-budget/budget-type/text() (0..1)	\<budget-type code="D"\>Disbursement\</budget-type\>
			recipient country code	ISO 3166 country code Country Codes		country-budget/recipient-country/@code (0..1)	\<recipient-country code="CG"\>Democratic Republic of Congo\</recipient-org\>
			recipient country name	Name of the country.		country-budget/recipient-country/text() (0..1)	\<recipient-country code="CG"\>Democratic Republic of Congo\</recipient-org\>
			period-start	ISO 8601 code for the start date of the reporting year (yyyy-mm-dd).		country-budget/period-start (1..1)	\<period-start\>2010-01-01\</period-start\>
			Period-end	ISO 8601 code for the end date of the reporting year (yyyy-mm-dd).		country-budget/period-end (1..1)	\<period-end\>2010-12-31\</period-end\>
			value	The total budget for the specified year in the specified currency. (Positive integer.)		country-budget/value/text() (1..1)	\<value currency="USD" value-date="2010-01-01"\>50000000\</value\>
			currency	The ISO 4217 code for the currency in which the project is denominated. [only if different to default currency] Currency Codes		country-budget/value/@currency (0..1)	\<value currency="USD" value-date="2010-01-01"\>50000000\</value\>
			value- date	Date of value for currency conversions.(yyyy-mm-dd)		country-budget/value/@value-date (0..1)	\<value currency="USD" value-date="2010-01-01"\>50000000\</value\>

	Code	Info Name	Attributes	Definitions	Definition source	XML	Examples and Notes
Activities							
CRS Extended : Type 2	3.2, 3.3, 3.4	**Participating Organisation**		The identity and role of each organisation in the activity (including the reporting organisation).	CRS extended	participating-org (0..*)	<participating-org role="Funding" ref="GB" type="Government">United Kingdom</participating-org> AND/OR <participating-org role="Extending" ref="GB-1" type="Government">Department for International Development</participating-org> AND/OR <participating-org role="Beneficiary" ref="CG-3" type="Government" xml:lang="fr">Ministere du Plan, RDC</participating-org> AND/OR <participating-org role="Implementing" ref="CG-2020" type="NGO" lang="fr">Comite pour la Sante</participating-org> Allows flexibility to identify multiple organisations and their roles associated with an activity.
			role	Roles: Funding, Extending, Implementing, Beneficiary Funding: The country or institution which provides the funds Extending: The government entity (central, state or local government agency or department), or agency within an institution, financing the activity from its own budget Implementing: The intermediary between the extending agency and the ultimate beneficiary. Also known as executing agency or channel of delivery. They can be public sector, non-governmental agencies (NGOs), Public-Private partnerships, or multilateral institutions Beneficiary: The government agency, civil society or private sector institution of the recipient country, which ultimately benefits from the implementation of the project [Phase 2] Organisation Roles	CRS (2) CRS (3) CRS (8,9)	participating-org/@role (1..1)	<participating-org role="Extending" ref="41114">UNDP</participating-org>

27

	Code	Info Name	Attributes	Definitions	Definition source	XML	Examples and Notes
CRS Extended : Type 2			**identifier**	A unique identifier for the organisation. [ISO 3166 codes for countries] Organisation Identifiers		participating-org/@ref (0..1)	<participating-org role="Extending" ref="41114">UNDP</participating-org>
			type	Type of organisation (government, multilateral, private, PPP, NGO, foundation, etc) Organisation Types	CRS (8) Extended	participating-org/@type (1..1)	<participating-org role="Extending" type="Multilateral" ref="41114">UNDP</participating-org>
			name	The name of the organisation (e.g. 'United Nations Children's Fund')		participating-org/text() (1..1)	<participating-org role="Extending" ref="41114">UNDP</participating-org>
			language	The ISO 639-1 code for the language of the name and acronym. [Only if different to default language.] Language Codes		participating-org/@xml:lang (0..1)	<participating-org role="Extending" ref="41114" xml:lang="fr">PNUD</participating-org>
CRS Extended : Type 2	**3.5**	**Recipient Country**		The country(ies) for whose benefit the aid flow is provided, if applicable. Repeat for each country where known.	CRS (7, 15) Extended	recipient-country (0..*)	<recipient-country code="CG"/> OR <recipient-country code="CG">Democratic Republic of Congo</recipient-country> Allows for more than one country, where applicable and known. For regional or global activities use region (3.5.1). For sub-national regions see 3.16.
			code	ISO 3166 country code Country Codes		recipient-country/@code (1..1)	<recipient-country code="CG"/>
			name	Name of the country		recipient-country/text() (0..1)	<recipient-country code="CG">Democratic Republic of Congo</recipient-country>
			percentage	Percentage of activity commitment allocated to this country (if available) if more than one country is involved.		recipient-country/@percentage (0..1)	<recipient-country code="CG" percentage="60"/> <recipient-country code="AO" percentage="40"/> If percentages are shown for each country they must add to 100% for the activity being reported.
			language	The ISO 639-1 code for the language of the name. [Only if different to default language.]		recipient-country/@xml:lang (0..1)	<recipient-country code="CG" xml:lang="fr">Republique Democratique du Congo </recipient-country>

	Code	Info Name	Attributes	Definitions	Definition source	XML	Examples and Notes
CRS Extended : Type 2	3.5.1	**Recipient region**		Supra-national: The geographical or administrative region grouping various countries (e.g. Sub-Saharan Africa, Mekong Delta). Use 'global' for activities benefiting substantially all developing countries.	CRS (7) Extended	recipient-region (0..*)	<recipient-region code="289">Sub-Saharan Africa</recipient-region> OR <recipient-region code="289"/> OR <recipient-region>Mano River Basin</recipient-region>
			code	IATI region code Region Codes		recipient-region/@code (0..1)	<recipient-region code="289"/>
			name	Name of the region		recipient-region/text() (0..1)	<recipient-region>Mano River Basin</recipient-region>
			percentage	Percentage of activity commitment allocated to this region (if available).		recipient-region/@percentage (0..1)	<recipient-region code="289" percentage="60"/> <recipient-region code="189" percentage="40"/>
			language	The ISO 639-1 code for the language of the name (only if different from the default language).		recipient-region/@xml:lang (0..1)	<recipient-region code="289" xml:lang="es">África subsahariana</recipient-region> If percentages are shown for each country they must add to 100% for the activity being reported.
CRS Extended : Type 1	3.6	**Collaboration Type (formerly Bilateral or Multilateral Type)**		Identifier to show the type of collaboration. For official donors, shows if the activity is bilateral; earmarked multilateral; core multilateral; core contributions to NGOs; core contributions to PPPs; or multilateral outflow. Allows for additional types that might apply to foundations and NGOs.	CRS (10) Extended	collaboration-type (0..1)	<collaboration-type code="1">Bilateral</collaboration-type> OR <collaboration-type code="1"/>
			code	The code for this collaboration type (e.g. bilateral, core multilateral). Collaboration Type Codes		collaboration-type/@code (1..1)	<collaboration-type code="1"/>
			name	The human-readable name of this collaboration type.		collaboration-type/text() (0..1)	<collaboration-type code="1">Bilateral</collaboration-type>
			language	The ISO 639-1 code for the language of the type name. [Only if different to default language.]		collaboration-type/@xml:lang (0..1)	<collaboration-type code="1" xml:lang="fr">Bilatéral</collaboration-type>

	Code	Info Name	Attributes	Definitions	Definition source	XML	Examples and Notes
CRS Extended : Type 1	3.7	**Default Flow Type**		Identifier to show the classification of the flow. For official donors if the activity is Official Development Assistance (ODA), or Other Official Flows (OOF) [non-concessional but developmental, i.e. excluding export credits]. Allows for any types that might apply to foundations and NGOs. Default flow type can be overridden by flow type [new] on any specific transaction within the activity.	CRS (11) Extended	default-flow-type (0..1)	<default-flow-type code="10"/> OR <default-flow-type code="10">ODA</default-flow-type>
			code	The IATI code for this flow type (e.g. ODA, OOF). Flow Type Codes		default-flow-type/@code (1..1)	<default-flow-type code="10"/>
			name	The human-readable name of this flow type.		default-flow-type/text() (0..1)	<default-flow-type code="10">ODA</default-flow-type>
			language	The ISO 639-1 code for the language of the type name. [Only if different to default language.]		default-flow-type/@xml:lang (0..1)	<default-flow-type code="10" xml:lang="fr"> APD</default-flow-type>
CRS Extended : Type 1	3.7.1	**Default Aid Type**		Identifier 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). Allows for any types that might apply to private donors. Default aid type can be overridden by aid type [new] on any specific transaction within the activity.	CRS (new type of aid codes) Extended	default-aid-type (0..1)	<default-aid-type code="A02"/> OR <default-aid-type code="A02">Sector Budget Support</default-aid-type>
			code	The code identifying the aid type (e.g. pooled). Aid Type Codes		default-aid-type/@code (1..1)	<default-aid-type code="A02"/>
			name	Human-readable text describing the aid type.		default-aid-type/text() (0..1)	<default-aid-type code="A02">Sector Budget Support</default-aid-type>
			language	Language of the human-readable text. [Only if different to default language.]		default-aid-type/@xml:lang (0..1)	<default-aid-type code="A02" xml:lang="fr">Soutien budgétaire sectoriel</default-aid-type>

	Code	Info Name	Attributes	Definitions	Definition source	XML	Examples and Notes
	3.8	**Default Finance Type**		Identifier to show the financing mechanism of the aid activity (e.g. grant, loan, capital subscription, export credit, debt relief, equity). Default finance type can be overridden by finance type [new] on any specific transaction within the activity.	CRS (12) Extended	default-finance-type (0..1)	<default-finance-type code="100"/> OR <default-finance-type code="100">Grant</default-finance-type>
			code	The code identifying the finance type (e.g. debt relief). Finance Type Codes		default-finance-type/@code(1..1)	<default-finance-type code="100"/>
			name	Human-readable text describing the finance type.		default-finance-type/text() (0..1)	<default-finance-type code="100">Grant</default-finance-type>
			language	Language of the human-readable text. [Only if different to default language.]		default-finance-type/@xml:lang (0..1)	<default-finance-type code="100" xml:lang="fr">Don</default-finance-type>
CRS Extended : Type 1	3.9	**Activity IDs**		Alpha/numeric code(s) to record an individual aid activity. There are two types of identifiers: The official IATI activity identifier, which is required and non-repeatable. Other organisations' identifiers for the activity, which are optional and repeatable.	CRS (4,5) Extended	iati-identifier (1..1) other-identifier (0..*)	<iati-identifier>GB-1-105838-1</iati-identifier> <other-identifier owner-ref="GB-1" owner-name="DFID">105838-1</other-identifier>
		IATI activity identifier		A globally unique identifier for this activity. This should be in the form of the IATI organisation identifier (for the reporting organisation) concatenated to that organisation's activity identifier.	New	iati-identifier (1..1)	<iati-identifier>GB-1-105838-1</iati-identifier>
			IATI activity identification string	The IATI identification string.		iati-identifier/text() (1..1)	<iati-identifier>GB-1-105838-1</iati-identifier>
			Hierarchical position	Is the activity the parent or child of another reported activity? (Values are, parent, child.)		Iati-identifier/@hierarchy (0..1)	<iati-identifier hierarchy="child">GB-1-105838-1</iati-identifier>
		Other activity identifiers		An activity can be defined and/or reported on by multiple organisations. All such identifiers can be reported here.	New	other-identifier (0..*)	<other-identifier owner-ref="GB-1">105838-1</other-identifier> <other-identifier owner-ref="CRS" owner-name="Creditor Reporting System" >2005000459</other-identifier>

	Code	Info Name	Attributes	Definitions	Definition source	XML	Examples and Notes
			other organisation identifier	A unique identifier for the owner of this ID. Organisation Identifiers		other-identifier@owner-ref (0..1)	\<other-identifier owner-ref="GB-1">105838-1\</other-identifier> \<other-identifier owner-ref="CRS" owner-name="Creditor Reporting System" >2005000459\</other-identifier>
			other organisation name	A human-readable name for the owner of this ID		other-identifier/@owner-name (0..1)	\<other-identifier owner-ref="GB-1" owner-name="DFID">105838-1\</other-identifier> \<other-identifier owner-ref="CRS" owner-name="Creditor Reporting System" >2005000459\</other-identifier>
			other organisation activity identification string	The activity identification string.		other-identifier/text() (1..1)	\<other-identifier owner-ref="GB-1" owner-name="DFID">105838-1\</other-identifier> \<other-identifier owner-ref="CRS" owner-name="Creditor Reporting System" >2005000459\</other-identifier>
CRS Extended : Type 2	**3.12**	**General / Detailed Sector**		The specific area(s) of the recipient's economic or social development that the transfer intends to foster. Also known as purpose codes.	CRS (14) Extended	sector (0..*)	\<sector code="13040"/> OR \<sector code="13040">STD control including HIV/AIDS\</sector> OR \<sector vocabulary="WB" code="BC">Central government administration\</sector>
			vocabulary	The sector vocabulary (DAC, OCHA, World Bank, AidData, etc.). If omitted, assume DAC. Allows for donors to enter their own internal sector codes. But where they have a mapping to the DAC standard (e.g. DAC members, WB, Reg Banks, UN agencies) should also record that here for international comparability. Vocabulary Codes		sector/@vocabulary (0..1)	\<sector vocabulary="WB" code="BC">Central government administration\</sector>
			code	The code for the sector. Sector Codes		sector/@code (0..1)	\<sector code="13040"/>
			description	The description of the sector.		sector/text() (0..1)	\<sector code="13040">STD control including HIV/AIDS\</sector>

	Code	Info Name	Attributes	Definitions	Definition source	XML	Examples and Notes
CRS Extended : Type 2			**percentage**	Percentage share of commitment for this sector – within the vocabulary.		sector/@percentage (0..1)	\<sector code="13040" percentage="32"/\> \<sector code="13062" percentage="68"/\> Shares required if more than one sector within any vocabulary for an activity and must add to 100% within that vocabulary.
			language	The ISO 639-1 code for the language of the sector name. [Only if different to default language.]		sector/@xml:lang (0..1)	\<sector code="13040" xml:lang="en"\>STD control including HIV/AIDS\</sector\>
CRS Extended : Type 2	**3.13**	**Activity Dates**		The expected and actual start and completion dates of the activity, where start is the date of first disbursement for the activity and completion is the date of last disbursement for the activity.	CRS (16,17) Extended	activity-date (0..*)	\<activity-date type="start-actual" iso-date="2010-03-22"/\> \<activity-date type="end-planned" iso-date="2012-12-31"/\> OR \<activity-date type="start-planned"\>2011\</activity-date\> Goes beyond CRS by recording actual as well as expected dates. Other dates optional if available (e.g. physical start).
			Type	Date type (e.g. start-planned, end-actual). [Activity Date Type Codes](#)		activity-date/@type (1..1)	\<activity-date type="start-planned"\>2011\</activity-date\>
			iso-date	ISO 8601 date (yyyy-mm-dd).		activity-date/@iso-date (0..1)	\<activity-date type="start-actual" iso-date="2010-03-22"/\>
			Text	General date text (e.g. 2011Q1).		activity-date/text() (0..1)	\<activity-date type="start-planned"\>2011\</activity-date\> For recording less specific dates (month, quarter, year) where full (iso) date is not known.
			language	The language of the general date text. [Only if different to default language.]		activity-date/@xml:lang (0..1)	\<activity-date type="start-planned" xml:lang="en"\>First Quarter 2011\</activity-date\>

	Code	Info Name	Attributes	Definitions	Definition source	XML	Examples and Notes
CRS Extended : Type 2	**4.3, 4.6, 4.7 & 4.8**	**Financial transaction**		Details of each financial transaction by the donor. (Note: Donor implementation schedules to indicate level of detail that each donor will report, including any thresholds for the size of transactions to be published.)	CRS Extended	transaction (0..*)	<transaction> <transaction-type Code="01"> Commitment </transaction-type> <provider-org ref="GB-1" provider-activity-id="GB-1-10538">DFID</provider-org> <receiver-org ref="CG-3" receiver-activity-id="CG-3-47745">Ministere du Plan, RDC</provider-org> <value currency="GBP" value-date="2010-05-27">25000</value> <transaction-date type="Disbursed" iso-date="2010-05-27">27 May 2010</transaction-date> <description>Less disbursed than budgeted due to targets not being met</description> </transaction > OR (minimum) <transaction> <transaction-type code="01"/> <value value-date="2010-06-25">25000</value> </transaction>
		transaction type		Values: Commitment: 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. Disbursement; the amount placed at the disposal of a recipient country or agency (in the case of internal development-related expenditures, the outlay of funds). Expenditure: the outlay by the implementing agency on goods and services for the activity. Loan Repayment: the actual amount of principal (amortisation) repaid, including any arrears. Interest Repayment: the actual amount of interest repaid.	CRS (31) CRS (32) AIMS CRS (33 CRS (46)	transaction/transaction-type (1..1)	<transaction-type code="01">Commitment</transaction-type>

34

	Code	Info Name	Attributes	Definitions	Definition source	XML	Examples and Notes
CRS Extended : Type 2			**transaction type code**	A code for the transaction type Transaction Type Codes		transaction/transaction-type/@code (1..1)	<transaction-type code="C"/>
			transaction type description	Plain-text description of the transaction type.		transaction/transaction-type/text() (0..1)	<transaction-type code="C">Commitment</transaction-type>
		provider		Details of the organisation making the financial transaction (receiving in the case of loan and interest repayments).		transaction/provider-org (0..1)	<provider-org ref="GB-1" provider-activity-id="GB-1-10538">DFID</provider-org>
			provider name	The full name of the organisation making the financial transaction (receiving in the case of loan and interest repayments).		transaction/provider-org/text() (0..1)	<provider-org>DFID</provider-org>
			provider organisation identifier	The unique organisation identifier for the provider. Organisation Identifiers		transaction/provider-org/@ref (0..1)	<provider-org ref="GB-1"/>
			provider activity id	If the funds are being provided from another reported activity, this must record the unique activity identifier for that activity.		transaction/provider-org/@provider-activity-id (0..1)	<provider-org provider-activity-id="GB-1-10538"/>
		receiver		Details of the organisation receiving the financial transaction (paying in the case of loan and interest repayments).		transaction/receiver-org (0..1)	receiver-org ref="CG-3" receiver-activity-id="CG-3-47745">Ministere du Plan, RDC</provider-org>
			receiver name	The full name of the organisation receiving the financial transaction (making in the case of loan and interest repayments).		transaction/receiver-org/text() (0..1)	<receiver-org ref> Ministere du Plan, RDC </receiver-org>
			receiver organisation identifier	The unique identifier for the receiver. Organisation Identifiers		transaction/receiver-org/@ref (0..1)	<receiver-org ref="CG-3"/>
			receiver activity id	If the funds are being provided to another reported activity, this must record the unique activity identifier for that activity.		transaction/receiver-org/@receiver-activity-id (0..1)	<receiver-org receiver-activity-id="CG-3-1440"/>
		value		Monetary details of the transaction		transaction/value (1..1)	<value currency="GBP" value-date="2010-05-27">25000</value>

	Code	Info Name	Attributes	Definitions	Definition source	XML	Examples and Notes
CRS Extended : Type 2			value	The monetary value of the transaction in the specified currency – negative for repayments or reduced/cancelled commitments. (positive or negative integer only).		transaction/value/text() (1..1)	\<value>25000\</value>
			currency	ISO 4217 code for the currency in which the value is specified (e.g. 'EUR') [only if different to default currency] Currency Codes		transaction/value/@currency (0..1)	\<value currency="GBP">25000\</value>
			value date	A reference date to use for converting to other currencies. ISO 8601 date (yyyy-mm-dd).	CRS (1,6,39)	transaction/value/@value-date (1..1)	\<value value-date="2010-05-27">25000\</value>
		description		A note or comment on the transaction		transaction/description (0..*)	\<description>Less disbursed than budgeted due to targets not being met\</description>
			Text	Text description		transaction/description/text() (0..*)	\<description>Less disbursed than budgeted due to targets not being met\</description>
			language	ISO 639-1 code for the language of the human-readable facet values. [only if different to default language] Language Codes		transaction/description/@xml:lang (0..1)	\<description xml:lang="en">Less disbursed than budgeted due to targets not being met\</description>
		transaction date		Date in the lifecycle of the financial transaction (e.g. when committed or when paid).		transaction/transaction-date (0..*)	\<transaction-date iso-date="2010-05-27">27 May 2010\</transaction-date>
			transaction iso-date	ISO 8601 date (yyyy-mm-dd).		transaction/transaction-date/@iso-date (0..*)	\<transaction-date iso-date="2010-05-27"/>
			transaction date text	Text describing the date of a financial transaction. For recording less specific dates (month, quarter, year) where full (iso) date is not known.		transaction/transaction-date/text() (0..*)	\<transaction-date>May 2010\</transaction-date>
	3.14	Activity Status		The current stage of the aid activity at the time the IATI information is published/updated. The stages are based on an activity lifecycle.	AIMS	activity-status (0..1)	\<activity-status code="2"/> OR \<activity-status code="2">Implementation\</activity-status>
			code	A code for the status (e.g. implementation). Activity Status Codes		activity-status/@code (1..1)	\<activity-status code="2"/>

	Code	Info Name	Attributes	Definitions	Definition source	XML	Examples and Notes
			Text	Text describing the status.		activity-status/@text (0..1)	<activity-status code="2">Implementation</activity-status>
			language	The ISO 639-1 code for the language of the status text. [Only if different to default language.]		activity-status/@xml:lang (0..1)	<activity-status code="2"> xml:lang="fr">Implémentation</activity-status>
	3.15	Activity Contacts Phase 2		Contact details for the activity. Can be either a generic contact or specific individual providing there are no privacy concerns and there is an automatic update when individual changes job.	AIMS	contact-info (0..*)	<contact-info> <organisation>DFID</organisation> <person-name>Joe Brown</person-name> <telephone>+442071239876</telephone> <email>jbrown@dfid.gov</email> <mailing-address>1 Palace Street, London SW1E 5HE</mailing-address> </contact-info>
			organisation name	The name of the contact's organisation.		contact-info/organisation/text() (0..1)	<organisation>DFID</organisation>
			name	The name of the contact at the organisation.		contact-info/person-name/text() (0..1)	<person-name>Joe Brown</person-name>
			telephone	The contact's telephone number.		contact-info/telephone/text() (0..*)	<telephone>+442071239876</telephone>
			email	The contact's email address.		contact-info/email/text() (0..*)	<email>jbrown@dfid.gov</email>
			address	The contact's mailing address.		contact-info/mailing-address (0..*)	<mailing-address>1 Palace Street, London SW1E 5HE</mailing-address>
	2.12	Activity Web Site		Web site with more information about the activity	New	activity-website (0..1)	<activity-website>http://projects.dfid.gov.uk/ProjectDetails.asp?projcode=105838-101</activity-website>
			URL	Web URL of the site		activity-website/text() (1..1)	<activity-website>http://projects.dfid.gov.uk/ProjectDetails.asp?projcode=105838-101</activity-website>
	NEW	Related Activity		Link to other reported activities related to this activity.	New	related-activity (0..*)	<related-activity type="Parent" ref="GB-1-105838">Trade Sector Programme</related-activity>
			Type	Type of relationship (Parent, child, sibling) Related Activity Type Codes .		related-activity/@type (1..*)	<related-activity type="Parent" ref="GB-1-105838">Trade Sector Programme</related-activity>

ANNEX C : ACCRA AGENDA FOR ACTION

24 a)   Donors will publicly disclose regular, detailed and timely information on volume, allocation and, when available, results of development expenditures to enable more accurate budget, accounting and audit by developing countries.

25 b)   Beginning now, donors and developing countries will regularly make public all conditions linked to disbursements.

26 b)   Beginning now, donors will provide full and timely information on annual commitments and actual disbursements so that developing countries are in a position to accurately record all aid flows in their budget estimates and their accounting systems.

26 c)   Beginning now, donors will provide developing countries with regular and timely information on their rolling three-to five-years forward expenditure and /or implementation plans, with at least indicative resource allocations that developing countries can integrate in their medium-term planning and macroeconomic frameworks. Donors will address any constraints to providing such information.

Accra

ANNEX D: PLANS FOR INITIAL IATI REPORTING – FROM MEETING OF STATISTICAL REPORTERS IN PARIS ON 8 JUNE 2010

Country	Frequency	Coverage	Level/Detail	Timing	Sector coding system	HQ system with access from country offices
Netherlands	Quarterly, initially	DGIS (country level aid only)	Project/channel	Prototype in 2010	CRS sectors only; asked NGOs to use CRS codes too.	Yes, covering all embassies. Adding 'DAC module' to MIS for IATI reporting.
New Zealand	Quarterly; could do monthly	NZAID only	Project (possibly channel)	End 2010	CRS sectors only	Yes. One system; some countries no remote access
UK	Quarterly, moving towards real-time	DFID (90%); all ODA in 2011	Project component/ channel	End 2010	CRS sectors + codes for policy commitments; multiple sectors per project	Yes. Central system, with satellite systems e.g. for direct sector programmes.
Sweden	Quarterly, initially	MFA/Sida	Project/ channel	Q1 2011	CRS sectors only	Yes. Plan new website in August 2010 with data on all MFA/Sida decisions in 2010.
Denmark	Quarterly	Danida	CRS++ level, with option to report aggregated channels	Q2 2011	CRS sectors only	Yes.
Norway	Quarterly	85%; external agencies annual	Project/channel	Q2 or Q3 2011 (new system)	CRS sectors only	Yes. Central HQ system, excluding small agencies
European Commission	Quarterly	To check	Project level for commitments; contract level for disbursements (*Note: second consultation response says CRS level*)	Q3 2011	CRS sectors only	Yes, for all Delegations. Separate system for humanitarian aid.

Country	Frequency	Coverage	Level/Detail	Timing	Sector coding system	HQ system with access from country offices
Spain	Annual to start; monthly for multilateral and multi-bi.	Main agency only?	??	End 2011	CRS sectors only; ministries use own codes mapped to CRS	Yes. Central for main agency; varied for other ministries.
Switzerland	Quarterly	?	Project/channel/ contracts	End 2011 (new system)	Own codes mapped to CRS (some more, some less detailed)	Yes
Australia	To decide	Ausaid	Sub-project	To decide	CRS sectors only; multiple sectors per project	Yes, covering all posts.
World Bank	To decide. Online project database not fully accurate and not all IATI fields	IDA/IBRD	Project only	Depends on resources and internal planning	Own sectors and themes; improving mapping to CRS sectors	Yes, country access once projects approved, but not for forecasts.
Observers:						
Canada	Biannually?	CIDA only (80%)	To decide level	To decide	CRS sectors + general codes for initiatives	Central HQ system; plans to decentralise
USA					MCC and loan system use CRS sectors; rest own codes with mapping by statistical reporter.	Yes for USAID and MCC with country feeds.

ANNEX E: SUMMARY OF PROPOSED IMPROVEMENTS TO THE CRS++

The following list of proposals is designed to improve the reporting of data on aid activities that is available to desk officers in national capitals. Their purpose is to facilitate use of this information by aid recipients. The proposed format is the CRS++.

Some proposals can be implemented rapidly, while in other cases it will take some time to achieve a consensus. Some of them require increased resources (quarterly reporting). Some also involve revising the CRS++ format.

1.   As of the first quarter of 2011, offer a "CRS++ database view" designed around the needs of the partner countries and featuring, in addition to the usual, the following fields: amounts in the source currency (including the currency code), type of financing and type of aid. Also, eliminate search criteria that are irrelevant in the context (region, income group, markers) and add the option to query on dates, the identification number, the range of amounts, and submission type; implement character string searches, predefined queries, query results in the form of activity lists, Excel or CSV downloads, file compression, the choice between immediately download or transmission by e-mail. Examine the possibility of using the network of local correspondents from the WP-EFF to transmit the requested CRS++ data in a simple Excel spreadsheet to the partner countries having requested it. When responding to requests for information addressed to national capitals by partner countries, give preference to transmitting CRS++ data. Look into soliciting the help of former members of WP-STAT working in the partner countries.

2.   Consolidate convergence of all donors in 2011 and produce data from the preliminary DAC questionnaire from the spring of 2011 using information reported in CRS++.

3.   Suggest a structure to DAC members belonging to IATI that allows them to disseminate quarterly CRS++ data on the DAC site. Identify the potential for quarterly reporting among DAC members not belonging to IATI. Report the dates on which grants are committed with as much precision as in the case of loans. Define the frequency of reporting to CRS++.

4.   Present a calendar with the dates on which CRS++ data for 2011 will be available on the DAC site. Offer a subscription to an RSS feed for the CRS++ database (by donor).

5.   In collaboration with DAC members, identify potential improvements to activity descriptions and the targeted geographic zone. Assess the opportunities for reporting of recipient organizations in partner countries (text field), and also those of intermediaries (text fields). Contemplate the Spanish-language reporting of activities descriptions for the affected countries. Examine creating a link with the partner's budget in the case of investment programs.

6.   Examine the modifications to CRS++ required to report forecasted payments for ongoing activities (new numerical fields).

7.   Assess whether it is worthwhile to re-open the issue of multiple sector codes (primary and secondary sector code).

8.   Development funding from emerging donors now amounts to 10% of bilateral ODA. Some foundations disburse more money on aid activities than the aid budgets of a number of bilateral donors. DAC could invite some of these new donors (level to be defined: DAC? WP-EFF? WP-STAT?) to present their goals and programs and examine the potential for statistical collaborations analogous to those currently in place with multilateral agencies.