

## Annex A: Comparison of IATI Organisation Standard to DAC Forward Spending Survey

Key:  = no overlap with DAC systems  = overlap and need to aim for consistency as fully as possible

Component	Section	Definition	Occur	DAC Forward Spending Survey / Comments
<i>Container Elements</i>				
	File Header	The date the file was created and IATI version used.	1..1	
	Record Header	Default language, currency, and last update.	1..*	
<i>Identification</i>				
	Reporting Organisation	The name and unique identifier of the organisation publishing the information.	1..1	Reporting country / organisation
	Organisation Identifier	A unique identifier for the organisation.	1..1	Reporting agency
	Organisation name	The human-readable name of the organisation. May be repeated in different languages for reporting organisations with multilingual requirements.	0..*	Reporting agency
<i>Budgets</i>				
	Annual forward planning budget data for organisation	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.	0..*	Not collected by DAC statistical systems, usually in public domain. IATI records data here and provides for link to budget documents below.
	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.	0..*	Not collected by DAC statistical systems, important for predictability of funding for major institutions to in turn provide predictable estimates for recipient countries. IATI records data here and provides for link to any budget documents below.
	Annual forward planning budget data for country	The budget for assistance to each recipient for each of the next three to five years (or most detailed available) on a rolling basis, using the recipient's financial year.	0..*	The annual DAC forward spending survey collects calendar year data on indicative forward spending plans for country programmable aid 1 for up to 3 years forward. When donor coverage is not complete, the Secretariat makes estimates to extend the CPA series based on the latest available data (2007-10 for the 2011 survey).
<i>Documents</i>				
	Organisation Documents	Information pertaining to a published document that is related to an organisation	0..*	DAC systems do not provide for links to donor documents. IATI aids transparency by providing such links all in one place.

<sup>1</sup> CPA is defined through exclusions, by subtracting from total gross bilateral ODA activities that:

- (i) are inherently unpredictable (humanitarian aid and debt relief)
- (ii) entail no cross-border flows (administrative costs, imputed student costs, promotion of development awareness, and costs related to research and refugees in donor countries)
- (iii) do not form part of co-operation agreements between governments (food aid, aid from local governments, core funding to NGOs, ODA equity investments, aid through secondary agencies, and aid which is not allocable by country or region).

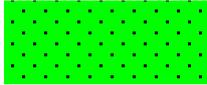
CPA is measured in disbursement terms and does not net out loan repayments since these are not usually factored into country aid decisions. CPA is derived from the standard DAC and Creditor Reporting System (CRS).

For a more comprehensive description of CPA, please refer to the development brief on CPA, available at:

<http://www.oecd.org/dataoecd/32/51/45564447.pdf>

## Annex B: Comparison of IATI Activity Standard to DAC Creditor Reporting System (CRS++)

Key:



= no overlap with DAC/CRS



= overlap and need for consistency with CRS definitions and classifications

Component	Section	Definition	Occur	CRS++ Field Name	CRS++ Order	DAC Forward Spending Survey	Amended CRS ++
<b>Container Elements</b>							
	File Header	The date the file was created and IATI version used.	1..1			Data as per date	1a
	Record Header	Default language, currency, unit of aid and last update.	1..*				
<b>Identification</b>							
	Reporting Organisation	The name and unique identifier of the organisation publishing the information.	1..1	Reporting country / organisation	2	Reporting country / organisation	2
	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.	1..1	Donor project N°	5	Donor project N°	5
	Other activity identifiers	An activity can be defined and/or reported on by multiple organisations. All such identifiers can be reported here.	0..*	CRS Identification N°	4	CRS Identification N°	4
<b>Basic Activity Information</b>							
	Activity Title	The title of the aid activity (preferably official name used in project documents - avoid obscure acronyms).	1..*	Short description / Project title	14	Short description / Project title	14
	Activity Description	Long description summarising the specific purpose or objective of the activity.	0..*	Description	19	Description	19
	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.	0..1	IATI covers whole project lifecycle, from pipeline to post-completion; CRS covers only projects agreed and being		Level of certainty	6
	Activity Dates	Expected/planned start date: Date of proposed start for the project. Actual start date: The date the physical progress of the project begins. Expected/planned completion date: Date by which project is planned to be completed. Actual completion date: The date the physical progress of a project should end.	0..*	Expected starting date, Expected completion date	17, 18	Expected starting date, Expected completion date	17, 18
	Activity Contacts	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.	0..*	IATI provides ability for those interested in a project to contact the relevant person or agency.			
<b>Participating Organisations</b>							
	Participating Organisation	The identity and role of each organisation in the activity (including the reporting organisation).	0..*	Extending agency Channel of delivery_name Channel code	3 8 9	Extending agency Channel of delivery_name Channel code	3 8 9
<b>Geopolitical Information</b>							
	Recipient Country	The country(ies) for whose benefit the aid flow is provided, if applicable. Repeat for each country where known.	0..*	Recipient country	7	0	0
	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. If percentages are shown for each region they must add to 100% for the activity being reported.	0..*	Recipient country	7	Recipient code Recipient name	7a 7b
	Sub-national Geographic Location (Optional)	The sub-national geographical identification of the target locations of an activity. These can be described by coordinates, administrative areas or a textual description. The IATI standard on sub-national geocoding builds upon the UCDP/AidData methodology and was developed in consultation with the IATI Technical Advisory Group	0..*	Geographical target area	16	Geographical target area	16
<b>Classifications</b>							
	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.	0..*	Sector / Purpose code	15	Sector / Purpose code	15
	Policy/ Thematic Markers	Indicators tracking key policy issues. This can be also used for donor specific thematic classifications	0..*	Gender equality Aid to environment PD/GG Trade Development Biodiversity Climate change - mitigation Climate change - adaptation Desertification	20 21 22 23 28 29 30 31	Gender equality Aid to environment PD/GG Trade Development Biodiversity Climate change - mitigation Climate change - adaptation Desertification	20 21 22 23 28 29 30 31
	Collaboration 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.	0..1	Bi/Multi	10	Bi/Multi	10
	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 on any specific transaction within the activity.	0..1	Type of flow (Main DAC 1 category)	11	Type of flow (Main DAC 1 category)	11

Component	Section	Definition	Occur	CRS++ Field Name	CRS++ Order	DAC Forward Spending Survey	Amended CRS ++
	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 on any specific transaction within the activity.	0..1	Type of finance	12	Type of finance	12
	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 on any specific transaction within the activity.	0..1	Type of aid	13	Type of aid	13
	Default Tied Aid Status	Amounts by degree of restriction on where procurement of goods or services can take place, classified as untied (open procurement), partially tied (donor and developing countries) and tied (donor or group not including most developing countries). Note that there is both a default for the entire activity, and an optional status for each transaction, for when different contributions to an activity have different tied statuses. All three statuses may be reported with a percentage share of the total commitment for the activity.	0..3	Amount untied Amount partially untied Amount tied	36 37 38	Amount untied Amount partially untied Amount tied	36 37 38
<b>Financial</b>							
	Activity Budgets	The recommendation is that, where and when possible, the quarterly or annual planned budget for the lifetime of the activity is reported.	0..*	IATI helps to improve predictability by sharing the budgets (original and revised) for a project, aligned if possible with the recipient's financial year.			
	Planned Disbursements	The recommendation is that, where and when possible, the amounts it is planned to disburse and spend on the activity in each of the next three financial years are reported.	0..*	IATI helps to improve predictability by sharing the planned disbursement for a project, aligned if possible with the recipient's financial year.		Amount planned to be extended 2012; 2013 2014 2015	34b 34c 34d 34e
<b>Transactions</b>							
	Transaction Reference	Reference to this transaction in another system.	0				
	transaction reference verification status	A reference to this transaction in another system Whether this transaction has been included in reporting to the DAC Creditor Reporting System and/or has passed the reporting organisation's own audit procedures. If this status is not reported, or reported as "0" or "false" it is assumed that the reported value is from operational data that may be subject to change.	0..1		0 0		
	Transaction type	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; Incoming Funds	1..1	Commitments Amount extended Amounts received (for loans: only principal) Interest received	33 34 35 50	Commitments Amount extended (2011 p) Amounts received (for loans: only principal) Interest received	33 34a 35 50
	Transaction provider	Details of the organisation making the financial transaction (receiving in the case of loan and interest repayments).	0..1				
	Transaction receiver	Details of the organisation receiving the financial transaction (paying in the case of loan and interest repayments).	0..1				
	Transaction value	Monetary details of the transaction [including optional field to show whether this transaction is final data (verified) or still subject to further data quality control (unverified)].	1..1	Currency Commitments Amount extended Amounts received (for loans: only principal) Interest received	32 33 34 35 50	Currency Commitments Amount extended Amounts received (for loans: only principal) Interest received	32 33 34a 35 50
	transaction description	A note or comment on the transaction	0..1				
	transaction date	Date in the lifecycle of the financial transaction (e.g. when committed or when paid).	0..1	Reporting year Commitment date	1 43	Reporting year Commitment date	1b 43
	Transaction flow type	Only to be entered if value is different from default-flow-type.	0..1	Type of flow (Main DAC 1 category)	11	Type of flow (Main DAC 1 category)	11
	Transaction finance type	Only to be entered if value is different from default-finance-type.	0..1	Type of finance	12	Type of finance	12
	Transaction aid type	Only to be entered if value is different from default-aid-type	0..1	Type of aid	13	Type of aid	13
	Transaction Channel of disbursement	Channel of disbursement for this transaction	0..1	IATI helps alignment with local budgets, by recording which ministry or implementing agency receives the transaction, or if it is in kind.			
	Transaction tied aid status	Only to be entered if value is different from default-tied-status	0..1	Amount untied Amount partially untied Amount tied	36 37 38	Amount untied Amount partially untied Amount tied	36 37 38
<b>Related Documents and Links</b>							
	Activity Documents	Information pertaining to a published document that is related to an activity	0..*	IATI provides links to donor documents all in one place.			
	Activity Web Site	Web site with more information about the activity	0..*	IATI provides links to any donor websites for an activity			

Component	Section	Definition	Occur	CRS++ Field Name	CRS++ Order	DAC Forward Spending Survey	Amended CRS ++
	Related Activity	Link to other reported activities related to this activity.	0..*	IATI provides for linking related activities from one donor or when an activity is multifunded.			
	Recipient Country Budget Identifier	Under development	0	A key request of partner countries to 'bid' predictability and accountability (proposal due in May 2012).			
<b>Performance</b>							
	Conditions	Is there a condition (yes/no) attached to the activity and (optional) what the condition is.	0..1	A key request of partner countries to monitor the conditions attached to an activity.			
	Results (Optional)	A generic framework for the reporting of indicator-based targets and outcomes. There is no restriction on the choice of indicators, measures or baselines.	0..*	Provision for reporting results alongside the activities to which they contribute - a key Busan commitment to improve results and accountability.			
<b>CRS fields not in IATI</b>							
		Can be determined from full record of transactions		Nature of submission	6		
		Still relevant? Can be determined in part from aid type and channel?		FTC	24		
		From aid type		PBA	25		
		From aid type		Investment project	26		
		Not included in IATI Standard		AF	27		
		Still relevant? Can be determined in part from aid type and channel?		Amount of IRTC	39		
				If project-type, amount of experts_commitments (optional)	40		
				If project-type, amount of experts_extended (optional)	41		
		Not included in IATI Standard		Amount of export credit in AF package	42		
		<b>For loans only; not included in IATI Standard</b>		Type (EPP:1,annuity:2,lump sum:3,other:5)	44		
				Number of repayment per annum	45		
				Interest rate	46		
				Second interest rate	47		
				First repayment date	48		
				Final repayment date	49		
				Principal disbursed and still outstanding	51		
				Arrears of principal (included in item 51)	52		
				Arrears of interest	53		
				Future debt service: First year, principal	54		
				Future debt service: First year, interest	55		
				Priority status of recipient			7c
				If phasing out, by which year?			7d

## Annex C: IATI and DAC Code Lists

See also: DAC Glossary of Key Terms and Concepts

[http://www.oecd.org/document/32/0,3343,en\\_2649\\_33721\\_42632800\\_1\\_1\\_1\\_1,00.html](http://www.oecd.org/document/32/0,3343,en_2649_33721_42632800_1_1_1_1,00.html)

Name	Description	Comment
<b>IATI classifications that equate to, or can be mapped to, DAC/CRS codes</b>		
<a href="#">Aid Type</a>	<a href="#">DAC/CRS classification of type of aid (Annex 3 of CRS++ Guidelines)</a>	
<a href="#">Collaboration Type</a>	<a href="#">DAC/CRS classification of bi/multi; contributions to NGOs and private bodies; and multilateral outflows (bi/multi tab in reporting spreadsheet)</a>	
<a href="#">Country</a>	All countries in world using 2-character ISO code Link to DAC authority list once this is on the web	<a href="#">DAC/CRS lists only ODA-eligible recipient countries using 3-digit numeric code that can be mapped to ISO codes (Annex 7 of CRS++ Guidelines)</a>
<a href="#">Currency</a>	Currency used for all transactions and budgets	DAC use 3-digit codes, but can be mapped to ISO codes. Only allow reporting in USD or currency of a DAC member.
<a href="#">Finance Type</a>	<a href="#">DAC/CRS type of finance, distinguishing between grants, loans, debt relief, etc. (Annex 2 of CRS++ Guidelines).</a>	Link to DAC authority list once this is on the web
<a href="#">Flow Type</a>	<a href="#">DAC/CRS type of flow, distinguishing ODA (official development assistance) and other types of resource flow (Annex 1 of CRS++ Guidelines).</a>	Link to DAC authority list once this is on the web
<a href="#">Organisation Identifier</a>	The IATI Technical Advisory Group is involved in ongoing work, supported by GuideStar International, to create a system of universal coding rules to uniquely identify any organisation in the world, be it government or NGO, public or private. These codes will supplement the OECD DAC code lists for donor agencies and channels of delivery which are linked to below.	
<a href="#">Organisation Identifier (Bilateral agencies)</a>	<a href="#">DAC/CRS classification of bilateral aid agencies in DAC member countries (donor agency tab in reporting spreadsheet), with 2-character country code suffix.</a>	Before 2011 additions - need updating Link to DAC authority list once this is on the web
<a href="#">Organisation Identifier (Multilaterals)</a>	<a href="#">DAC/CRS classification of multilateral organisations (Annex 6 of CRS++ Guidelines)</a>	Before 2011 additions - need updating Link to DAC authority list once this is on the web
<a href="#">Organisation Identifier (International NGOs)</a>	<a href="#">DAC/CRS classification of INGOs, PPPs and Networks (Annex 6 of CRS++ Guidelines)</a>	Before 2010 simplification; need to discuss maintenance Link to DAC authority list once this is on the web
<a href="#">Organisation Role</a>	The role played by a participating organisation (funding, extending, implementing, accountable).	DAC distinguish extending and implementing agency. To be made consistent where overlap
<a href="#">Organisation Type</a>	Type of organisation (e.g. government, multilateral, NGO, PPP, foundation, private sector, academic)	Equivalent to categories in Annex 6 of CRS++ guidelines
<a href="#">Policy Marker</a>	<a href="#">DAC/CRS policy markers of objectives addressed by the activity (Annex 6 and 7 of CRS reporting directives).</a>	Needs easy link to definitions and scoring for each marker. IATI allows for addition of other donor-specific markers should a donor wish to publish them. Link to DAC authority list once this is on the web
<a href="#">Policy Significance</a>	<a href="#">DAC/CRS scores for not targeted, significant objective, principal objective (Annex 6 and 7 of CRS reporting directives).</a>	Link to DAC authority list once this is on the web
<a href="#">Region</a>	<a href="#">DAC/CRS region codes using 3 digit DAC codes (country code tab in reporting spreadsheet).</a>	IATI allows for other regional classifications to be used should a donor wish to publish them. Link to DAC authority list once this is on the web
<a href="#">Sector</a>	<a href="#">DAC/CRS purpose codes classification (Annex 8 of CRS++ Guidelines)</a>	Need to correct definition of partially tied. Link to DAC authority list once this is on the web
<a href="#">Tied Status</a>	<a href="#">DAC/CRS classification of tying status: Tied, Partially tied or Untied (page 8 of CRS++ Guidelines)</a>	Link to DAC authority list once this is on the web
<b>IATI classifications that are not covered by DAC/CRS data</b>		
<a href="#">Activity Date Type</a>	Planned and actual start and end dates for activities.	
<a href="#">Activity Status</a>	Tracking the status of an activity from 1) pipeline/identification, 2) Implementation, 3) Completion, 4) Post-completion and 5) Cancelled	
<a href="#">Administrative Area (First-level)</a>	The first-level breakdown of sub-national geographic sub-divisions (to come)	
<a href="#">Administrative Area (Second-level)</a>	The second-level breakdown of sub-national geographic sub-divisions (to come)	
<a href="#">Budget Type</a>	Flag for 1) original or 2) revised budget	
<a href="#">Condition Type</a>	Flag for 1) policy or 2) performance condition	
<a href="#">Description Type</a>	Activity description types. (General, objectives, etc.)	
<a href="#">Disbursement Channel</a>	Flag for how money is disbursed: 1) through central Ministry of Finance or Treasury or 2) directly to the implementing institution and managed through a separate bank account, aid in kind: 3) donors utilise third party agencies, e.g. NGOs or management companies or 4) donors manage funds themselves	
<a href="#">Document Category</a>	Categories of information included in published documents (e.g. objectives, beneficiaries, MoU, results, strategy paper)	
<a href="#">File Format</a>	File format of published documents (e.g. Word, Excel, PDF, XML, text)	
<a href="#">Gazetteer Agency</a>	An online resource that holds coordinates and descriptions of geographic locations	
<a href="#">Geographical Precision</a>	A system for clarifying the accuracy and usage of geographical coordinates	
<a href="#">Indicator Measure</a>	Units for results indicators: 1) Unit or 2) Percentage	
<a href="#">Language</a>	To specify the language of titles, descriptions and documents (ISO 2ch code and language name)	
<a href="#">Location Type</a>	Type of location for geographical locations (e.g. Administrative division, farm, reserve, capital)	
<a href="#">Publisher Type</a>	Type of organisation publishing: 1) Aid provider, 2) Aid recipient, 3) Aggregator	
<a href="#">Related Activity Type</a>	To allow for hierarchical activities (1) parent, 2) child, 3) sibling) and activities funded by more than one donor (4) multifunded).	
<a href="#">Result Type</a>	Type of result indicator: 1) Output, 2) Outcome, 3) Impact	
<a href="#">Transaction Type</a>	Flag for the type of each transaction: C) Commitment, D) Disbursement, E) Expenditure, IF Incoming Funds, IR Interest Repayment, LR Loan Repayment, R Reimbursement	
<a href="#">Verification Status</a>	To indicate if data are 0) not verified (management information subject to change) or 1) verified (audited or annual statistical report)	
<a href="#">Vocabulary</a>	To show the vocabulary associated with some codes (e.g. OECD-DAC, ISO, the Reporting Organisation, World Bank, AidData, COFOG). Allows for donors to enter their own internal sector and policy codes. But where they have a mapping to the DAC standard (e.g. DAC members, WB, Reg Banks, UN agencies) should also record DAC purpose and policy codes for international comparability.	

## Consolidating rules for the maintenance of code lists

To ensure the integrity of IATI's use of code lists, the following standard-wide rules should be adopted and applied as rigorously as possible. This is particularly important as we move forward to a new common standard. Nothing new is being proposed here: other than a move from informal to formal practice.

- **Each code list must be clearly sourced from a single authority**

The standard makes use of codes that have been authored by inter alia the ISO, the DAC, the UN, and IATI itself. Each list needs to be sourced clearly.

- **The authoritative version of each code list is the latest version as published by its authority**

For example "SS" became a valid code for South Sudan on the day on which ISO added this to 3166-1 Alpha-2.

- **No additions or modifications are to be made to any code list, other than by its authority**

The logic of this rule is that we have a problem with the coding of Kosovo to which IATI, like many organisations, has assigned a code and added it to the ISO list.

- **The IATI Standard website should ensure that wherever possible code lists are dynamically retrieved from their source**

We need to encourage the DAC, for example, to publish all their code lists in machine readable format so that our code list utilities can provide a real-time link to the latest version.

- **IATI maintained code lists must only be modified through the formal change control procedures**

i.e. through the formal upgrade procedures

- **IATI should, wherever possible, alert its users to changes made in externally maintained code lists**

Announcements will be published on the Knowledge Base.