IATI Q2 Governing Board Meeting (Virtual)

Date: July 2, 2026

Attendance and agenda

Attendees

- Jack Lightley, FCDO (Chair)
- Horia Sohir Debbiche, AfDB (Vice-Chair)
- Abie Elizabeth Kamara, Sierra Leone
- Craig Hammer, World Bank (Technical Seat)
- Charlie Ngounou, AfroLeadership
- Anand Nair, Fields Data
- Yemesrach Workie (UNDP), IATI Executive Director
- Annelise Parr (UNDP), IATI Secretariat, Policy and Technology
- Adriel Dutra Amaral (UNOPS), IATI Financial Manager
- Steven Flower, Open Data Services Co-operative (ODSC) – attending for relevant agenda items

Apologies

- Motai Ramokoinihi, Kingdom of Lesotho – Unable to attend due to poor connectivity while travelling.

Agenda

- Declarations of interest
- Approval of Q1 Board minutes
- Review of Board action list
- Executive Director's Q2 progress update
- Q2 financial update
- Minimum Viable Service Product (MVSP) impact update
- Institutional framework options / future hosting arrangements
- Open Data Services Co-operative (ODSC) Long-Term Agreement (LTA)
- Any other business

Summary of key decisions and follow-up actions

Decisions of the Board

- Q1 Board minutes formally approved as circulated.
- Agreement that the Members' Assembly will make the final decision on future hosting arrangements, based on the Governing Board's recommendation from among the alternative options presented.
- Agreement to adopt a hybrid approach in place of a traditional working group for the post-2028 institutional arrangements work, through a virtual consultation for each constituency followed by a joint virtual workshop bringing together one representative from each constituency to consolidate inputs received. Findings to be presented to the Board in early November.
- Agreement that no member of the current Secretariat will sit in the hosting arrangements workshop or meetings of the group, to avoid conflicts of interest. To the extent possible Governing Board members should also be excluded, provided there is sufficient interest solicited from other members.
- Agreement to amend the ODSC Long-Term Agreement (LTA) within the existing ~20% financial threshold (Option 1 in the LTA paper), providing approximately a further year of contract runway.
- Agreement that before decisions are made on tool investment, consolidation or decommissioning, a business case analysis should proceed to inform longer term decisions on technical delivery.

- Agreement to support formalising a governance relationship between the Standards Oversight Committee (SOC) and the Governing Board, to be codified in the SOPs.
- Approval of waiver requests as tabled.
- Agreement to reduce quarterly expenditure on IATI Publisher under MVSP to $5,000.

1. Opening and Standing Items

The Chair welcomed members and thanked everyone for their time, noting a full agenda. Motai Ramokoinihi (Kingdom of Lesotho) was not present for the meeting.

The Chair invited declarations of conflict of interest. He declared that FCDO holds its own contract with Open Data Services Co-operative (ODSC), due to expire at the end of July 2026, which he helps to oversee, and that this constitutes a conflict of interest in relation to decisions on the ODSC LTA. He proposed to contribute to relevant discussions but not to take part in any decisions relating to ODSC while that contract remains active, and to inform the Board again should the contract be renewed. No objections were raised, and no other conflicts were declared at this point (a further conflict was subsequently declared by the Vice-Chair in connection with AfDB's ongoing contract negotiations with ODSC – see Section 8).

The Board minutes from Q1 2026, having been circulated and cleared via e-mail, were formally approved without further comment.

The Chair reviewed the standing Board / MA Decisions register and asked that, given the Board meets only quarterly, brief status notes be added against each action (in particular noting when an action is complete) to provide context for members.

Two financial actions within the Decisions register were reviewed. UNOPS confirmed that the financial dashboard header had been amended for clarity as requested, and that the functionality to view members' payment status already exists via the dashboard's pie charts. On the request for monthly (rather than quarterly) financial reporting, the Executive Director confirmed that, following activation of the Minimum Viable Service Product (MVSP) on 28 April 2026, a monthly cash-flow analysis has been maintained since June 2026 and will continue going forward. Both actions were agreed to be complete for the purpose of the Board / MA Decisions record.

The Board thanked the Secretariat for the progress reflected in the action list, including the introduction of one-page executive summaries for Board papers.

3. Q2 Progress Update

The Executive Director presented a summary of progress in Q2 2026, sharing some highlights and responding to questions from the Board. Highlights included adherence to the Board's guidance on financial management under the MVSP, with income retained at the agreed 90% threshold and expenditure at approximately 45% of budget. She noted the establishment of two new working groups, the Standards Oversight Committee (SOC) and the Standard Operating Procedures (SOP) Working Group, noting the persistent low turnout for the SOP Working Group despite six months of targeted outreach. She underscored that progress has been achieved against all four action areas of the work plan, whilst operationally, staffing constraints remain an ongoing challenge. She indicated the intention of the Secretariat is to continue prioritising financial stabilisation and improved governance through the remainder of the year. She referred to a number of engagements, particularly those leading to the inclusion of IATI in the G7 Finance Ministers' statement.

The Board commended the Secretariat on progress made as described in the Q2 implementation report, noting the value of Germany's advocacy in particular for securing IATI's inclusion in the G7 Finance Ministers' statement. The Chari further appreciated the increase negotiated in the EU's 2026 voluntary contribution, and the update on early progress on AI-enabled automation within the Helpdesk.

A number of other topics emerged in the question and answer session that followed.

Responding to a question on membership contributions and outlook, the Secretariat reported cautious optimism on 2026 membership contributions; out of 77 members, approximately 60 are expected to contribute in full, with a small number requesting waivers that are not expected to materially affect overall financial sustainability. Of major contributors, 27 of 40 have already paid, with several members (including the European Commission and Canada) advancing contributions into 2027. UNOPS confirmed that approximately 65% of total 2026 membership contributions have been collected, with full collection expected by Q4 2026. Engagement with Saudi Arabia continues with cautious hope that Saudi Arabia may join in 2026, and a workshop in New York planned to support this engagement. Renegotiation of the EU's 2027–2028 voluntary contribution is also progressing positively.

When requested for an update on relocation of the Secretariat, the ED confirmed that the move of the Secretariat to Madrid remains scheduled for 31 July 2026, pending signature of the Host Country Agreement, which had not yet been finalised at the time of the meeting. Three staff members (the Executive Director, and the communications and operations specialists) are expected to relocate on this timeline, with the final team member relocating in October 2026. The associated cost implications have already been reflected in the MVSP salary estimates.

Responding to questions on technical implementation in Q2, the Chair raised a concern regarding ambiguous language in the Board papers about the future funding of IATI Publisher, noting the UK's substantial reliance on it (several billion pounds of UK ODA funding, and a legal requirement for UK government departments to publish through it). The Executive Director and ODSC confirmed that pending negotiation, the maintenance budget for IATI Publisher could be reduced from $11,000 to $5,000 per quarter under MVSP, covering essential maintenance, hosting and support; further development has been paused, but with this expenditure, the tool will continue to be maintained and remain usable. It was confirmed this represents an optimisation of expenditure, rather than a defunding of the tool. The Board welcomed this clarification and reaffirmed its support for IATI providing a baseline publishing tool as a public good, while agreeing that a pause on further development is appropriate in the current financial context, with care to ensure the tool does not become unstable.

Clarifying questions around third party tools including usage of IATI Publisher, ODSC stated that approximately 800 organisations are registered as users of IATI Publisher, whereas larger organisations (e.g. FCDO, the World Bank) typically publish through their own systems. ODSC noted that IATI's recent work on IATI Account now allows third-party tool suppliers to register client data centrally, and highlighted the growing role of AI in IATI data production (for example, the Green Climate Fund's recent use of AI to generate its IATI data) as a factor that may play a role in future tools strategy. The Secretariat reaffirmed IATI's longstanding commitment not to crowd out market providers of publishing tools.

In response to a question on low attendance in working groups, the Executive Director explained that engagement in the Standard Oversight Committee (SOC) has been markedly stronger than in the SOP Working Group, which she attributed to understaffing among both UN agency and CSO members, and broader governance fatigue. Following an extended discussion, the Board agreed the traditional working group model is not proving effective and that a more agile approach is needed, noting caution to avoid that increased cadence of meetings would also increase demands on both the Secretariat and the Board at a time when capacity is reduced.

In response to the question on the progress of IATI website development and the changes made in the website, the Executive Director elaborated that a test version of the new IATI website was released for review and testing on 15 May 2026. The new site includes a new "Impact" section featuring close to 100 searchable case studies, plain-English explanations of IATI standard fields, and an embedded, lower-cost version of IATI Connect. Full public launch is planned for November 2026, one month ahead of the Members' Assembly. The build is being delivered by the UNOPS website team at a substantially reduced cost (approximately $37,000 in total, against an original 2025 budget estimate of $90,000). In response to a question from the Vice-Chair on website analytics, the Executive Director confirmed that baseline usage data is being collected and that user journeys are being tested with the community to improve usability ahead of full launch.

4. Q2 Financial Update

UNOPS presented the Q2 financial position. Expenditure to mid-June 2026 stood at approximately $1.5 million, or 45% of the approved original budget of $3.442 million, broadly on track at the midpoint of the year. The year-end implementation rate is expected to reach approximately 81% ($2.78 million), consistent with the MVSP threshold, against the original approved budget of $3.42 million. Expenditure by cost category has remained consistent across quarters, with no significant deviations.

Membership contributions collected to date stand at 65% of the total expected for 2026 ($2.1 million), with a further two members' payments in process expected to bring this to approximately 70% within weeks; full collection by Q3 2026 remains on track. This represents an improved collection trajectory compared with prior years (50% by Q3 in 2024; 64% by end of Q1 in 2025). Three new high-paying members joined in 2026: the Green Climate Fund, Spain and Norway. In addition, $172,000 has already been received in advance 2027 contributions, with a further $170,000 in voluntary contributions expected.

The current operational cash balance is $1.3 million, equivalent to around five months' operational runway (to approximately November 2026). The projected runway is expected to narrow to around four months between July and November 2026, before rising to around six months in December 2026, reflecting advance 2027 contributions. The Board asked whether any of the outstanding $1.1 million in uncollected contributions was considered at risk; UNOPS confirmed that engagement so far has been more positive than anticipated, with most outstanding members confirming they are processing payment.

The Chair queried a travel cost recorded against ODSC in the Q2 accounts; the Secretariat confirmed this related to March 2026 travel to Paris to represent IATI at a WP-Stat meeting, invoiced later than incurred, and did not represent a breach of the MVSP travel freeze. A UNDP consultancy cost recorded in Q2 was confirmed to relate to work carried out prior to MVSP activation; the Secretariat confirmed no ongoing IATI core-funded consultancy spend since MVSP, and that any future consultancy work (e.g. on the infrastructure roadmap or data quality report) would be funded through ring-fenced EU funding rather than IATI core resources.

The Secretariat flagged an upcoming request for Board approval of exceptional travel to a UN Data Forum event in Saudi Arabia in November 2026. A side event at the UN General Assembly in New York (around 23 September 2026) will be fully funded by CAF and therefore does not require Board approval as budgeted outside of core expenditure

5. Minimum Viable Service Product (MVSP) Impact Update

The Executive Director presented the Secretariat's assessment of the impact of MVSP activation across the four priority action areas of the 2026 work plan, following a line-by-line review to identify prioritised and deprioritised activities. The approved core IATI budget has been revised down from $3.4 million to $2.7 million; combined with anticipated non-core funding from the EU and BADEA, total planned funding falls from $3.6 million to $2.9 million. Staff costs have been protected, while travel and fixed expenditure have been frozen or reduced where possible.

Action Area A (country data systems) is partially maintained, with in-person training and briefings paused or shifted to virtual delivery, and some planned activities (including a Pacific regional workshop and Secretariat-led policy synthesis work) placed on hold pending external resource mobilisation. Action Area B (infrastructure and tools) has been the most heavily protected area, with the original $1.2 million budget reduced by only $200,000; core maintenance and help desk functions continue, with reductions limited to further tool development. Action Area C (advocacy, partnerships and membership) has seen a reduction of approximately $128,000, with research, advocacy, printing and design work paused and communications infrastructure reduced to essential tools only. Action Area D (policy dialogue) has been the most heavily impacted, given the freezing of the position previously anchoring this work.

The Secretariat noted that BADEA funding of $100,000 is at an advanced stage of negotiation, though BADEA has requested additional details of Board members, to complete its due diligence. The Secretariat

will follow up with Board members directly by e-mail, and requested the Board's understanding in providing this information.

The Board technical representative asked whether there were aspects of the MVSP-driven changes that could potentially be made permanent, structural improvements rather than temporary measures. Regarding technical infrastructure, he raised concerns about the level of granularity available to the Board on the return on investment from IT and tooling spend under Action Area B of the approved 2026 work plan, noting that the updated tools maturity assessment he had seen does not provide sufficiently clear, product-by-product rationale for investment, renewal, consolidation or maintenance decisions. He suggested the technical functions and scope be reviewed for further streamlining opportunities, and offered his support in this regard. The Executive Director agreed further work is needed to establish clear cost baselines and definitions of maintenance scope, and confirmed this will be a focus of the infrastructure roadmap work over the coming months.

The Chair raised concerns about the level of reliance on paid consultants, including for planned regional workshops (e.g. Pacific, Middle East), questioning whether more cost-effective delivery models, for example through direct member involvement and Secretariat-led coordination, could reduce this reliance. The Executive Director acknowledged the point, noting that neither the Secretariat nor ODSC currently holds specialist country-engagement expertise or capacity. The Vice Chair and the representative from Sierra Leone endorsed the value of involvement of experts with adequate knowledge of country systems in supporting IATI data use at country level. The technical representative offered to look into providing some in-kind support on logistics on convening capacity building or training events, given the network of country offices where the World Bank is active. The Executive Director thanked the world bank for the kind offer and agreed to explore alternative, more cost-effective approaches. A Board member asked whether the reduced work plan under MVSP had freed up Secretariat capacity; the Executive Director indicated it had not materially done so given persistent capacity gaps. The Board agreed that the Secretariat should propose further reductions in the work to be delivered, where needed, to avoid staff burnout over the remaining MVSP period, requesting that a lessons-learned paper on MVSP be brought to the Q4 2026 (rather than Q3 2026) Board meeting, to allow more time for reflection.

6. Institutional Framework Options and Future Hosting Arrangements

The Board Chair introduced the Institutional Framework Options paper, without calling for presentation by the ED for the avoidance of conflict of interest. He proposed, and the Board agreed, that the choice among the hosting options set out in the paper is not a decision for the Governing Board to take or pre-empt, but rather a matter for recommendation to, and ultimate decision by, the Members' Assembly.

The technical representative proposed that the Terms of Reference for the proposed institutional working group include a fallback or trigger mechanism, with a defined deadline, to ensure a decision-forcing process in the event the working group is unable to reach a recommendation; this was agreed. The Board also agreed to remove references to UNDP and the broader Secretariat from the Terms of Reference, to preserve the independence of the process, while allowing the Board to raise those options separately with the working group once constituted.

Three practical constraints on timing were raised: uncertainty over the pace of UN reform (potentially affecting a UNDP - UNOPS merger), the cumulative burden for IATI members of participation in multiple concurrent working groups, and limited Secretariat capacity to support additional governance processes. The Executive Director confirmed that clarity on UN reform, including any UNDP - UNOPS merger, is unlikely within the next few months and could extend into 2027, and that both UNDP and UNOPS are expected to remain interested in continuing to host IATI in some capacity. She flagged that UNDP would need to undertake further internal discussion given the disproportionate risk and resourcing pressure it has borne under the current arrangement.

Following discussion of options for reducing the burden on members and avoiding governance / working group fatigue, the Board agreed on a hybrid workshop-based approach to examining the question of institutional arrangements, in which one representative from each constituency would chair a virtual

consultation within their constituency and then attend a joint one- to two-day workshop to develop a recommendation for the Board on future hosting arrangements. It was agreed that no member of the current Secretariat and potentially no Governing Board member will sit as a constituency representative in this workshop (unless there is insufficient representation by any constituency), to avoid conflicts of interest; the Secretariat may support meeting logistics (e.g. scheduling) and sharing of relevant technical documentation, but would not attend or provide note-taking for the workshop itself. The Board agreed that recommendations should be provided by early November 2026, sufficiently ahead of the (virtual) Members' Assembly in December 2026 to allow the Board to consider them without undue time pressure.

7. Open Data Services Co-operative (ODSC) Long-Term Agreement (LTA)

The Executive Director introduced the paper on the ODSC Long-Term Agreement, noting the Chair's previously declared conflict of interest (FCDO's separate contract with ODSC). The Vice-Chair also declared a conflict of interest at this point, noting AfDB's ongoing contract negotiations with ODSC (renewal of the MapAfrica contract). Both the Chair and Vice-Chair contributed to the discussion but did not take part in the final decision.

The Secretariat explained that the $5 million LTA with ODSC, in place since 2023, covers three functional areas – standard stewardship, infrastructure development and maintenance, and help desk – over an initial three-year term with an option to extend by a further two years. Administratively, this extension has already been undertaken. The remaining headroom under the contract stands at under $400,000, sufficient for only a few months, even with MVSP activated. Under IATI's Letter of Agreement with UNDP, UNDP is required to consult the Board before making any changes in this third-party arrangement; UNDP retains formal responsibility for procurement decisions and contract management. The paper set out four options: Option 1: Amendment of the existing LTA within threshold; Option 2: Revise the financial ceiling of the existing LTA to align with the projected workplan value for the 2027–2028 period; Option 3: Revise the financial ceiling of the existing LTA to align with the projected workplan value for the 2027–2028 period, and update the scope of work to reflect revised delivery requirements; and Option 4: Launch a new procurement process.

Beginning with broad recognition of the exceptional contributions to IATI by ODSC over many years, Board members raised a number of concerns, including: insufficient granularity of information on value for money and return on investment from the ODSC contract and associated tooling spend; a pattern of tools being built on an ad hoc basis rather than within a rationalised architecture, contributing to fragmentation and rising maintenance costs; risk of vendor lock-in; and an absence of independent technical capacity within UNDP or the Secretariat to verify ODSC's technical delivery, following the earlier elimination of dedicated data quality and data policy positions. The Executive Director acknowledged these concerns, confirming that technical oversight of the contract has been constrained by its lack of dedicated in-house technical capacity, and requested Board support in re-scoping the LTA's terms of reference and strengthening technical oversight by UNDP.

One Board member questioned whether contractual oversight of a UNDP-held vendor agreement was properly a matter for the Board, given the agreement sits formally between UNDP and ODSC; the Executive Director and Board agreed that while contract management formally rests with UNDP, the Board retains a fiduciary interest in ensuring IATI resources committed under the contract deliver value for money, particularly given the scale of the commitment relative to IATI's overall budget. The technical representative offered to provide independent technical input in a personal goodwill capacity based upon his World Bank experience rather than as a funded IATI resource, to support re-scoping of the contract., The Chair welcomed this offer but stressed that such support should be used proportionately, so as not to place an unsustainable burden on the representative himself or the World Bank.

Following discussion, the Board agreed, with no objections, to proceed with Option 1: an amendment to the existing LTA within the 20% financial threshold, providing approximately a further year of contract runway (extending the projected runway from approximately four to sixteen months at current spend). This was agreed as a near-term measure to allow time for the infrastructure roadmap work to provide independent insight into the state of IATI's technology investments, and for further work on re-scoping the LTA and strengthening technical oversight. The Board agreed that the Secretariat should prioritise securing

dedicated technical oversight capacity once financial circumstances allow. The Chair requested that the infrastructure road map paper be shared to the Board. The Executive Director confirmed that this is already included as part of the forward look. The roadmap work is targeted for Q4 2026, subject to finalisation of terms of reference (with input from the Board's technical representative) and confirmation of EU funding.

8. Any Other Business

The Board's technical representative raised, for the Board's attention, the absence of a formal reporting or governance relationship between the Standard Oversight Committee (SOC) and the Board. He noted that, unlike a working group, the SOC is an independent committee with a decision-making function over the evolution of the IATI Standard, including classification of changes as minor, major or a patch, but that no defined criteria currently exist for these classifications, nor any escalation route to the Board, nor clarity on which changes require formal gazetting. He confirmed he had been asked to serve as the SOC's co-chair and was willing to do so as an interim bridge, but suggested a more formal, lightweight governance relationship between the SOC and the Board should be established.

The Vice-Chair supported this, noting the importance of ensuring any standard changes remain aligned with interoperability work with the OECD and other partners, and with publishers' ability to adapt within reasonable timeframes, given potential knock-on effects for indices such as the DFI Transparency Index. The Chair agreed, emphasising the need for professionalisation and strategic oversight of standard changes without adding unnecessary bureaucracy, and suggested this be codified within the SOPs, including a clear distinction between the roles of committees and working groups. The Executive Director welcomed the proposal, noting the SOC itself was established a year ago on the recommendation of the Standard Stewardship Working Group under the previous Board. The Board agreed to support formalising the SOC's governance relationship with the Board, to be codified in the SOPs.

The Executive Director noted that the 2025 Annual Report had been shared with the full Board for review, although previously, endorsement has been by the Chair alone. It was noted that donor support is often conditioned on its timely issuance, and the Chair asked the Secretariat to recirculate it by e-mail as an out-of-board request for decision, with responses requested within approximately one week.

The Executive Director tabled a set of membership fee waiver requests received from AFJ, Tanzania, Somalia, Moldova and Sierra Leone for Board sign-off, noting that waivers are only available to CSO and developing country members. The Board reviewed and approved the waiver requests as tabled, noting that wider review of CSO membership retention, including consideration of alternative approaches such as in-kind contributions used by comparable initiatives, was a matter for the SOP Working Group.

In closing, the representative from Sierra Leone noted a likely conflict with the Q3 2026 Board meeting (6 October 2026), and that she may be unable to participate fully. The Chair confirmed that, consistent with the SOPs, she may nominate an alternate representative from her organisation to attend in her place, and asked that the Secretariat be informed of the alternate's details in due course.

In relation to items of AOB generally, the Chair urged his fellow members and the Secretariat to send requests by e-mail, without the need to wait and introduce them during scheduled meetings.

The Chair thanked members and the Secretariat for their work in preparing the papers and closed the meeting.

<u>Follow-Up Actions for the Secretariat</u>

Four actions were agreed in relation to future institutional arrangements:

- Confirm, in principle, UNDP's and UNOPS's levels of interest in the hosting arrangement options set out in the Institutional Framework Options paper, ahead of the Board drop-in session the following week.
- Progress the institutional arrangements discussion by constituencies on post-2028 hosting arrangements, targeting recommendations to the Board by early November 2026, ahead of the December 2026 virtual Members' Assembly.

- Revise the Terms of Reference for the hosting arrangements working group to remove UNDP- and UNOPS-specific consultations, and to add a trigger/deadline mechanism, as well as a briefing by the Board at the start of the work, and a deadline of early November for presentation of findings to the Board.
- Support logistics (scheduling, venue) for a joint constituency workshop on hosting arrangements to take place after virtual constituency consultations and bring together constituency leads to finalise recommendations for the Board; noting that the Secretariat will not provide note-taking for this process given UNDP's status as a potential hosting candidate.

Two actions were agreed on future technical delivery:

- Bring IATI infrastructure/tools roadmap paper to the Board for review before any decisions are taken on tool investment, consolidation or decommissioning (targeted for Q4 2026).
- Based on the infrastructure roadmap recommendations, work towards re-scoping of the ODSC LTA and strengthening of technical oversight arrangements, with proportionate support from the technical Board representative.

Three actions were agreed in relation to the work of the SOP Working Group:

- Share a written proposal for a revised, more agile approach to complete the work of the SOP working group within the short timeframe available before the 2026 MA.
- Consider alternative options, such as in-kind contributions for CSO and partner country membership fees, as part of the group's wider review of membership sustainability.
- Bring forward a proposal to codify, within the SOPs, a formal governance relationship (including escalation criteria and decision-making boundaries) between the Standard Oversight Committee (SOC) and the Governing Board.

Other actions for the Secretariat were as follows:

- Bring forward, where relevant, any request for exceptional travel or expenditure to be funded from IATI's core budget (e.g. attendance at UN Data Forum, Saudi Arabia in November).
- Gather further information requested to process the BADEA funding request, including any additional information required from Board members, by e-mail.
- Recirculate the 2025 Annual Report by e-mail as an out-of-board request for decision, with comments/endorsement requested within approximately one week.
- Amend the ODSC LTA within the agreed 20% financial threshold (Option 1).
- Prepare and present an MVSP "lessons learned" paper to the Q4 2026 Board meeting, addressing which MVSP adjustments could potentially be retained on a structural basis.
- Continue to provide monthly cash-flow and financial dashboard updates, including year-end cash balance projections.
- Continue outreach to collect the remaining 35% of outstanding 2026 membership contributions and to secure further 2027 advance contributions.
- Continue to annotate the Board action list with brief status notes (e.g. context on progress, especially where marked incomplete).