Minimum Viable Service Product (MVSP) for IATI - 2026

Strategic Foundation

The Minimum Viable Service Product (MVSP) for IATI defines the minimum configuration of services, and financial resources required to ensure that IATI remains operational, credible, and mission-fit under conditions of financial constraint.

This MVSP document was first presented to the Board in November 2025 and subsequently to members ahead of the 2025 Members' Assembly (MA). The current version represents an updated MVSP which takes into account feedback from members received during the MA and subsequent additional feedback received from Governing Board members in April 2026.

The MVSP is a financial response instrument, intended to guide decision-making in situations of actual or imminent cash-flow stress. It establishes a clear baseline for what must be preserved to keep IATI "IATI" when resources are insufficient to deliver the full programme of work in a particular year.

In conjunction with the **prioritised annual work plan summary at Annex 1,** this paper articulates the core services and functions that are indispensable to sustaining IATI as a global public good, in any single budget year. **Financial forecasting is provided in Annex 2.**

The MVSP is activated only in response to severe financial pressure and should be distinguished from routine efficiency measures or normal budget adjustments. Where activated, the MVSP defines the level at which service delivery is stabilised to protect the Initiative's integrity, governance, and data infrastructure, while enabling recovery.

It defines the essential set of outputs and service levels necessary to maintain the credibility and functionality of IATI's data ecosystem and governance arrangements within the revised resource envelope in any given year. The MVSP provides a clear framework for balancing ambition with fiscal discipline — ensuring continuity of operations, measurable delivery against the Strategic Plan Results Framework, and a resilient foundation for future growth once financial conditions improve.

Structured around the four **strategic Action Areas of the 2026-2030 Strategic Plan** and a cross-cutting **Institutional Performance pillar**, the MVSP serves as a practical roadmap for resource-prioritisation, delivery, accountability, and risk mitigation under constrained conditions.

The MVSP operates **alongside not instead,** of the approved annual workplan and budget. While the workplan reflects strategic ambition under expected resources, the MVSP establishes a **base set of core services** beneath which delivery should not fall without explicit Governing Board decision.

Core Services for IATI

The services within each Strategic Action Area are set out annually in work plans prepared by the Secretariat and approved by the Governing Board. Services considered to be essential are listed as high priority in the annual work plan. Activities not explicitly listed in each annual work plan as priority should be considered as discretionary, and paused unless specifically authorised by the Governing Board during points of financial distress.

Criteria for prioritisation within the annual work plan

- Maintaining investment in areas that will determine long-term relevance for IATI, particularly data use, partnerships and country engagement.
- Retaining capacity for advocacy and engagement that contributes to diversification of membership, as a means of achieving long-term institutional resilience.
- Maintaining key IATI tools and infrastructure and support for users and publishers, with a focus on high value partnerships, while exploring innovative cost-saving solutions for routine service provision.
- Retaining essential IT services and subscriptions while eliminating non-essential travel.
- Catalytical activities with high impact that will ensuring progress can be achieved in order to set a firm foundation for delivery of the five-year Strategic Plan.

Applying these criteria, the Secretariat has carefully reviewed and prioritised the approved work plan for 2026, using the following key:

Priority 1 – Services needed to ensure stability, without which IATI cannot function effectively or deliver its commitments to members. Priority 1 spans all strategic priorities and includes personnel across the Secretariat engaged in governance, policy, engagement, strategic growth, communications, financial reporting and compliance, operations and technical support. Hosting and basic maintenance of key IATI infrastructure (such as the IATI Dashboard, website, d-portal, Publisher, SSO implementation) and provision of targeted support to key projects is included in Priority 1. Earmarked activities funded or committed by members under contract are also included in Priority 1.

Priority 2 – Services that are essential for future growth of the initiative that can be deferred. Services contributing to engagement and advocacy for promotion of IATI publicly, development of strategic partnerships and resource mobilisation; development of strategies on engagement, and on partnerships and philanthropy, to align with IATI's new Strategic Plan; development of policy briefs on country systems/IATI integration; hosting of side events in the margins of high-level conferences by both staff and consultants. Priority 2 also includes improvement, innovation and user testing of data access tools; refinement of help content; and updating of publisher guides.

Priority 3 – Services deemed necessary which can be deferred or delivered through IATI members. Travel for participation at transparency events; design, support and contribution to global policy dialogues; design of reports and publications; research partnerships; support to national or sub-national dialogues; hosting of thematic or regional workshops.

Financial Transparency and Comparability

The MVSP is designed to **arrest financial deterioration and create operational headroom**. Activation of the MVSP signals a shift from growth-oriented delivery to financial stabilisation

and risk containment. The Secretariat is expected to manage within a reduced expenditure ceiling during MVSP activation, prioritising liquidity preservation, contractual compliance, and the continuity of essential functions.

This revised paper contains an updated budget prioritisation summary at Annex 1 which clearly identifies where reductions are made, consistent with contractual obligations.

Within this document the concept of financial 'runway' is referred to as a financial management and liquidity planning metric which measures the number of months an entity can operate at its current or projected expenditure level before exhausting its available cash resources. In the IATI context, it can assess financial sustainability, support Board-level decision-making, and provide a forward-looking view of liquidity risk. It complements IPSAS[1] reporting by translating financial position into a time-based sustainability indicator.

For the 2026 projections (Jan–Dec), the runway is based on the approved 2026 Work Plan and budget, as this is the current Board-endorsed expenditure baseline. It does not assume that the same cost structure will apply in 2027.

Activation of the Minimum Viable Service Product (MVSP)

Activation of the MVSP is a **financial decision of the Governing Board**, informed by forward-looking cash-flow analysis. The trigger framework below is intentionally simple to ensure clarity and timely action.

MVSP Trigger (Board decision required):

• Forecast operational runway of less than or equal to five (5) months, based on cash-flow projections and legally committed expenditures at the end of the year. Expenditure drops to 90% of income for the year[2].

Administrative Alert Threshold (no Board vote required):

• Forecast operational runway of less than seven (7) months, triggering mandatory Board notification and enhanced financial monitoring.

Guidance for application of the MSVP:

The Secretariat will regularly monitor these indicators and thresholds and share updates monthly and as part of the quarterly implementation reporting to the Board. However, if the situation requires more urgent consideration, the Governing Board may convene an ad hoc meeting to review thresholds and determine whether activation is warranted. The assessment process will be documented and communicated transparently to IATI members and stakeholders.

[1] IPSAS (International Public Sector Accounting Standards)

[2] Annex 3 provides forecasted income by year.

This structured approach ensures that the decision to trigger the MVSP is both responsive and accountable, balancing ambition with fiscal discipline and the evolving needs of the IATI community.

Conditions for exiting MVSP

Once the MVSP has been triggered and is active, it can only be deactivated through a decision of the Board. The condition for deactivation requires a return to an operational runway figure above seven months, as determined by updated financial projections.

Governance and Responsibilities during MVSP Activation

- The Governing Board retains sole authority to activate or deactivate the MVSP.
- UNDP and UNOPS, within their delegated authority, manage operational adjustments necessary to remain within the MVSP envelope and applicable contracts.
- The Secretariat shall report to the Board at least monthly on cash-flow, commitments, and service impacts for the duration of MVSP activation.

Conclusion

The Minimum Viable Service Product defines IATI's essential core; the minimum combination of services and capacities required to preserve its integrity as a global standard and trusted data platform for a given year. It aligns resources to strategic priorities, anchors delivery within clear institutional responsibilities, and ensures that even under a restricted budget, IATI continues to deliver value for publishers, partners, and data users worldwide.

It establishes a **clear, disciplined, and forward-looking framework** for protecting IATI's essential functions under financial stress. By separating minimum viability from strategic ambition, the MVSP equips the Governing Board and Secretariat with a practical tool to act decisively, preserve credibility, and position the initiative for recovery once financial conditions improve.

Annex 1 – Budget Prioritisation Summary The prioritisation financial summary below describes financial runway figures in line with the trigger framework.

- **Reduction of Priority 3 items shows a runway of 4.9 months** (reducing to 4.2 if 2027 and 2028 advances are excluded from the calculation).
- **Reduction of Priority 3 and Priority 2 items shows a runway of 5 months** (reducing to 4.2 if 2027 and 2028 advances are excluded from the calculation).

These calculations fall within the Administrative Alert Threshold (3 to 6 months of runway) in which the Board is notified, and enhanced financial monitoring is applied through monthly reporting. (The report for April 2026 is supplied as Annex 2.)

		Expenditure total		**2026 Projected Expense with Prioritisation**		
January 2027 Forecast Opening Balance		$ 1,253,898				
January 2027 Forecast Operational Opening Balance		$ 1,063,898		**Reductions**		**Delivery rate**
2026 Projected Expense		$ 3,205,182				
Priority 3 Total		$ 147,256		Priority 3	$ 3,057,926	89%
Priority 2 Total		$ 47,925		Priority 2 and 3	$ 3,010,001	88%
Runway Priority 3 Reduction Scenario		4.9				
Operational Runway Priority Reduction Scenario		4.2				
Runway Priority 2 and 3 Reduction Scenario		5.0				
Operational Runway Priority 2 and 3 Reduction Scenario		4.2				
Notes:						
UNDP 2026 Expenses reflect a reduced cost for the IPSA Governance Specialist post - replacement expected to be hired only in August 2026						
Total Expense also reflects minimal savings from 2025 PO'd consultancy (Philanthropy, Country Mapping IC's) and reduced projected personnel costs resulting from UNDP relocation to Madrid						

Annex 2

Budget Expenditure Forecast

2026 Expenditure Analysis: Actuals (Jan–Mar) and Forecast (Apr–Dec)

Cost Category 2026	Budget 2026	Actual Jan 2026	Actual Feb 2026	Actual Mar 2026	Forecast Apr 2026	Forecast May 2026	Forecast Jun 2026	Forecast Jul 2026	Forecast Aug 2026	Forecast Sep 2026	Forecast Oct 2026	Forecast Nov 2026	Forecast Dec 2026	Total Expenditure Projection 2026	Delivery Rate
Personnel	1,559,375	125,401	141,800	133,364	119,112	119,112	119,112	119,112	131,427	90,376	90,376	90,376	90,376	1,369,944	88%
Labour Cost - GS Staff	-														
Labour Cost - IP Staff	-	94,869	111,896	105,921	91,221	91,221	91,221	91,221	103,536	62,485	62,485	62,485	62,485		
Labour Cost - International Personnel Services Agreement (IPSA)	-	30,532	29,904	27,443	27,891	27,891	27,891	27,891	27,891	27,891	27,891	27,891	27,891		
Labour Cost - IP Staff on Temporary Appointment	-														
Consultancy / Service Contracts	1,146,411	82,897	82,888	95,947	82,891	70,416	83,476	70,416	59,205	72,265	64,205	59,205	72,265	896,076	78%
International Consultants - Short Term Support Contractor	-														
International Consultants - Short Term Technical Contractor	-	11,217	11,208	11,207	11,211	11,211	11,211	11,211			5,000				
Service Contract Holders	-	70,200	70,200	70,200	70,200	57,725	57,725	57,725	57,725	57,725	57,725	57,725	57,725		
Long Term Contractual Service Contracts	-														
General Insurance - Consultancy	-														
Service to Projects - General Opex	-	1,480	1,480	14,540	1,480	1,480	14,540	1,480	1,480	14,540	1,480	1,480	14,540		
IT Applications / Subscriptions	231,445	14,992	14,823	17,085	18,225	10,711	10,843	10,711	10,711	10,711	10,711	10,734	10,711	150,970	65%
Information and Communications Technology (ICT) Supplies	-														
Email Subscription	-														
Computer Software	-														
Print and Publications	-														
Maintenance Cost - Software Licenses	-	14,992	14,823	17,085	18,225	10,711	10,843	10,711	10,711	10,711	10,711	10,734	10,711		
Other Media Costs	-														
Travel	104,600	-	-	1,131	-	-	-	-	-	-	-	-	-	1,131	1%
Travel Tickets - International/Local	-			241											
Daily Subsistnce Allowance - International/Local	-			730											
Travel Cost - Other	-			160											
Learning/workshop/training costs	-														
Other	33,500	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Foreign Exchange Losses	-														
Unrealized Foreign Exchange Gain	-														
Print/Publications	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Print/Publications	-														
Facilities and Administration - Implementation	335,479	24,668	26,710	26,157	24,651	22,747	22,763	22,747	22,882	17,847	18,460	17,849	17,847	265,327	79%
UNDP GMS 8%	-	15,302	16,650	16,353	15,359	14,117	14,128	14,117	14,205	10,921	11,321	10,923	10,921		
Management fees - UNOPS 3.95%*		9,366	10,060	9,804	9,292	8,630	8,635	8,630	8,677	6,925	7,139	6,926	6,925		
Grand Total	**3,420,810**	**247,958**	**266,221**	**273,684**	**244,879**	**222,986**	**236,194**	**222,986**	**224,225**	**191,199**	**183,752**	**178,165**	**191,199**	**2,683,448**	**78%**

*This fee also applies to the transfers made by UNOPS to UNDP.

Note: Actual expenditures are reported on an accrual basis in line with IPSAS. Forecast figures only represent management estimates.

Annex 3 - Financial Monthly Forecast

Month	Opening	Inflows	Outflows	Closing	Runway	Operational Runway
Jan-2026	1,615,216	442,454	240,305	1,817,365	6.4	5.3
Feb-2026	1,817,365	475,763	260,346	2,032,782	7.1	6.0
Mar-2026	2,032,782	216,480	299,693	1,949,568	6.8	5.7
Apr-2026	1,949,568	189,219	235,998	1,902,790	6.7	5.5
May-2026	1,902,790	189,219	239,122	1,852,887	6.5	5.3
Jun-2026	1,852,887	189,219	284,170	1,757,936	6.2	4.9
Jul-2026	1,757,936	189,219	251,164	1,695,992	5.9	4.6
Aug-2026	1,695,992	189,219	265,286	1,619,925	5.7	4.2
Sep-2026	1,619,925	189,219	297,439	1,511,705	5.3	3.8
Oct-2026	1,511,705	189,219	322,078	1,378,847	4.8	3.2
Nov-2026	1,378,847	189,219	268,676	1,299,390	4.6	2.9
Dec-2026	1,299,390	189,219	240,903	1,247,707	4.4	3.7

Notes:
- Runway shows how long total cash can cover projected costs, while operational runway reflects only funds available for immediate use, excluding future-year contributions
- By end-December 2026, the operational balance increases as 2027 contributions are incorporated into the calculation, becoming available for use from 1 January 2027.

Actuals
Forecast

		Core (USD)	Status
2026 Operational Inflows	2026 Pending Contributions[1]	1,347,450	Pending
	BADEA Voluntary Contribution	0	Pending
	EC Refund	-58,283	Pending
	2026 New Member-Norway	85,000	Pending
	2026 New Member-Spain	85,000	Pending
	Total	**1,459,167**	
Advanced Contributions[2]	2027 UNICEF	85,000	Paid
	2027 IDB	85,000	Paid
	2027 Canada	100,000	Pending
	2027 IFAD	38,808	Pending
	2028 IDB	85,000	Paid
	2028 Canada	105,000	Pending
	Total	**498,808**	

[1]As of the reporting date (end-March 2026), total outstanding membership contributions, with the exception of members in ill financial standing and those under potential waiver consideration
[2]Any future-year contributions included in forecasts are limited to those members who either already paid, or have formally confirmed, in writing, their intention to advance payments

Note: **2026 Expected Income from membership contribution is: 3.02M USD** - IATI Financial Monitoring Dashboard

MSVP Budget 2.68M (90% of Projected 2026 Income)