Session 4

Traceability for local impact and accountability



A GLOBAL NGO NETWORK
FOR PRINCIPLED AND EFFECTIVE
HUMANITARIAN ACTION

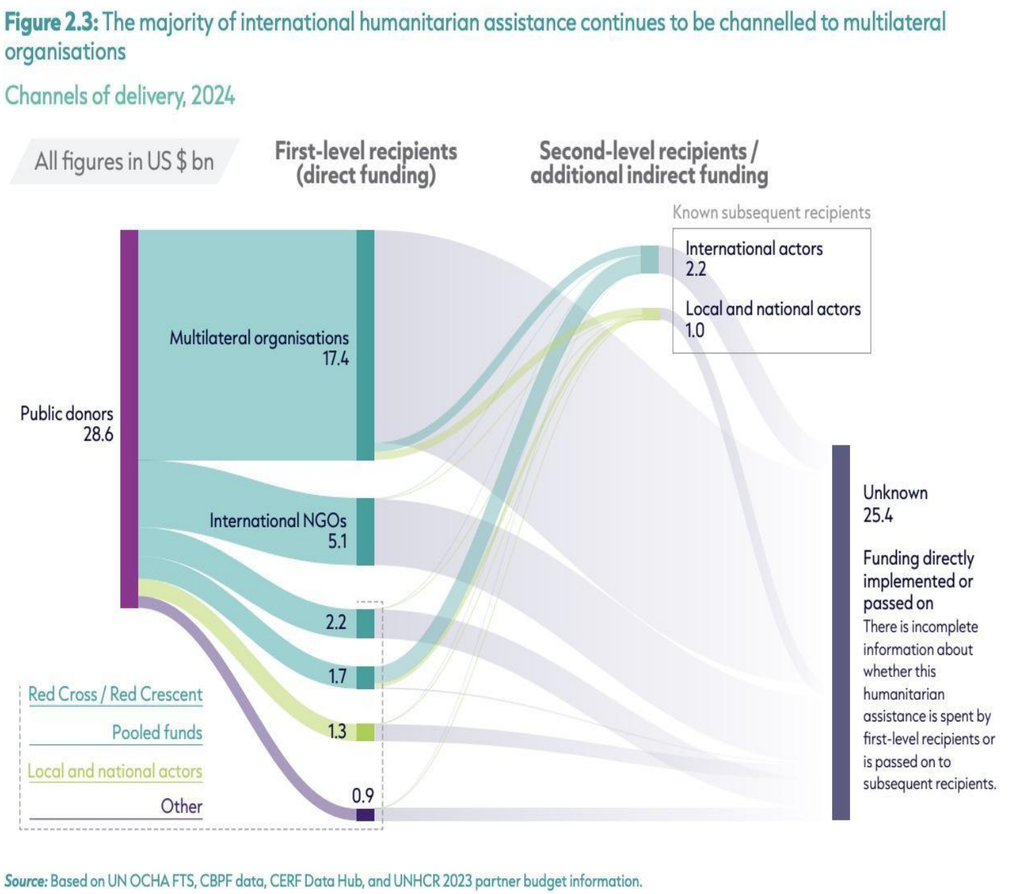
Publish Once, Use Often

NGO Publication on IATI: Compliance to Strategic Benefit

We need data

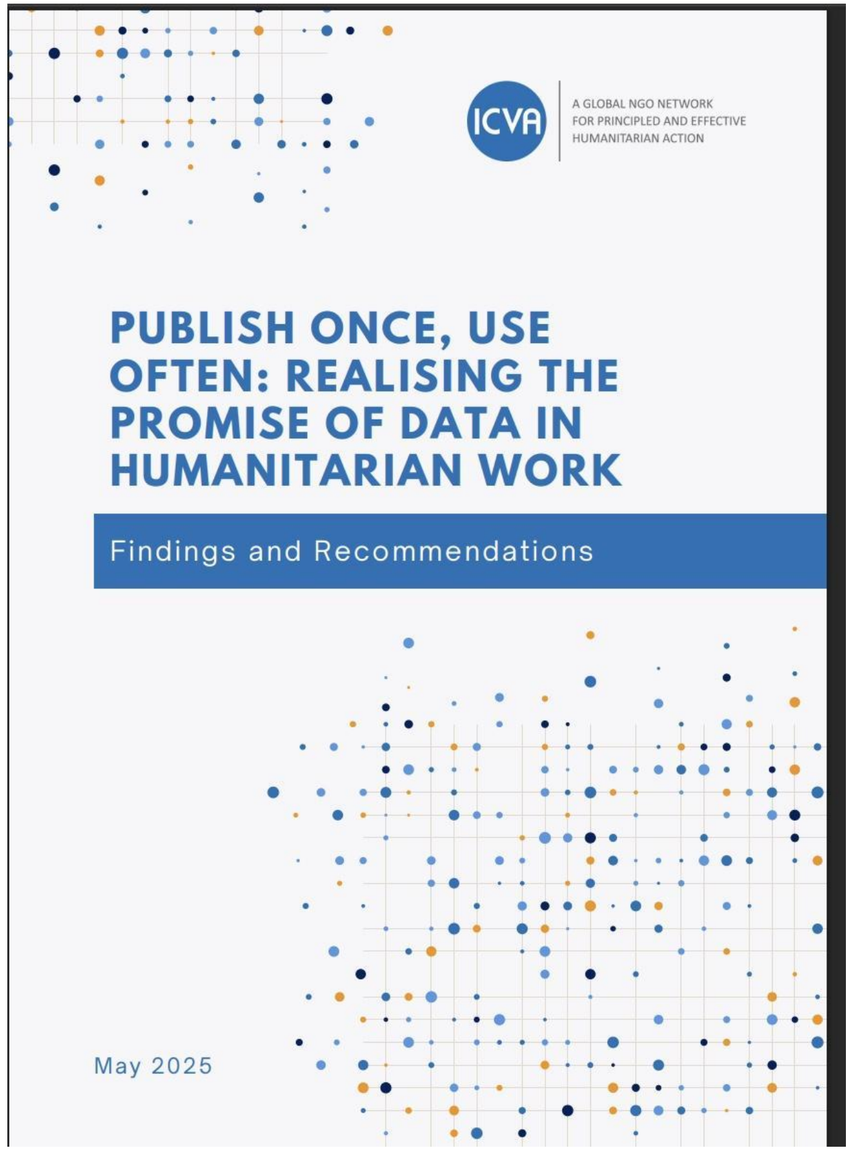
Without Data we can not measure advances to LLHA.

- 89% of funding 25.4 billion unknown end user.
- A lack of disaggregation of data.
  - Which type of actors are being funded where – with what type of funding.
- We can not afford fragmentation



Problem Statements

- Poor reporting among ICVA members
  - Only 27% of members report
    - Sporadic and incomplete
    - Often linked to donor compliance
- Lack of a clear vision of what needs to be done to improve data.
- Potential opportunity for L/NNGOs not being used.
- Lack of means to track or aggregate funding to NGO led pooled funds

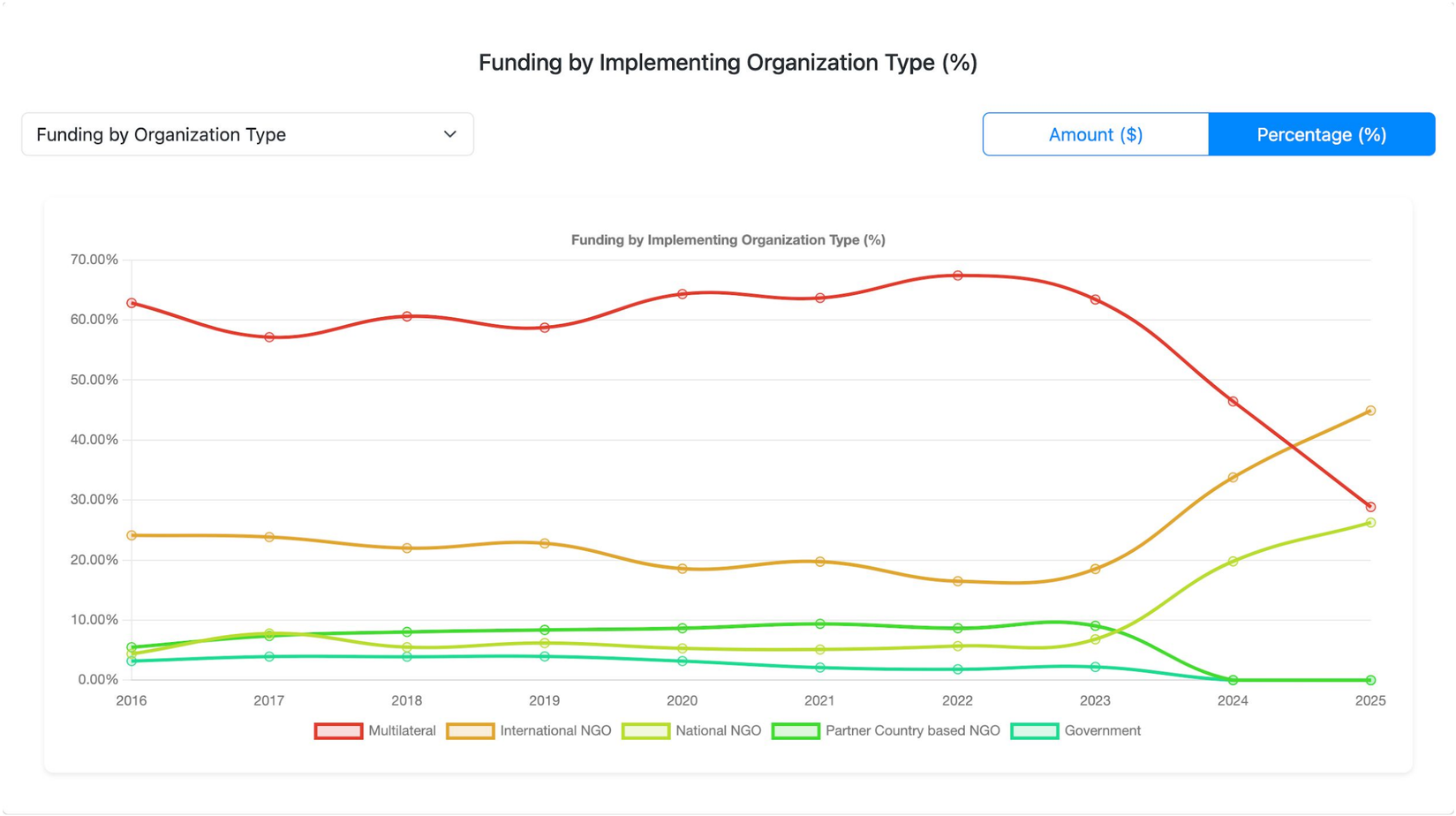


Key Findings



- Many INGOs **struggle** with publishing data, and few see its value beyond **compliance**.
- Data publication is **manual** for most INGOs, preventing scalability and efficiency
    - There are good examples of automation.
- The data submitted is not strategically used.
- Linkage between IATI and FTS – are undeveloped/not well understood.
- L/NNGO are generally enthusiastic to share their data.
- L/NNGOs see it as an opportunity for visibility and advocacy
- Data tools – inputs/outputs – not user centric or user friendly from an NGO perspective.
- LNAs **need and want** access to INGO data to participate in development processes and hold partners accountable.
- Governments need better data to coordinate humanitarian and development efforts.

DashBoard for NGO led pooled funds



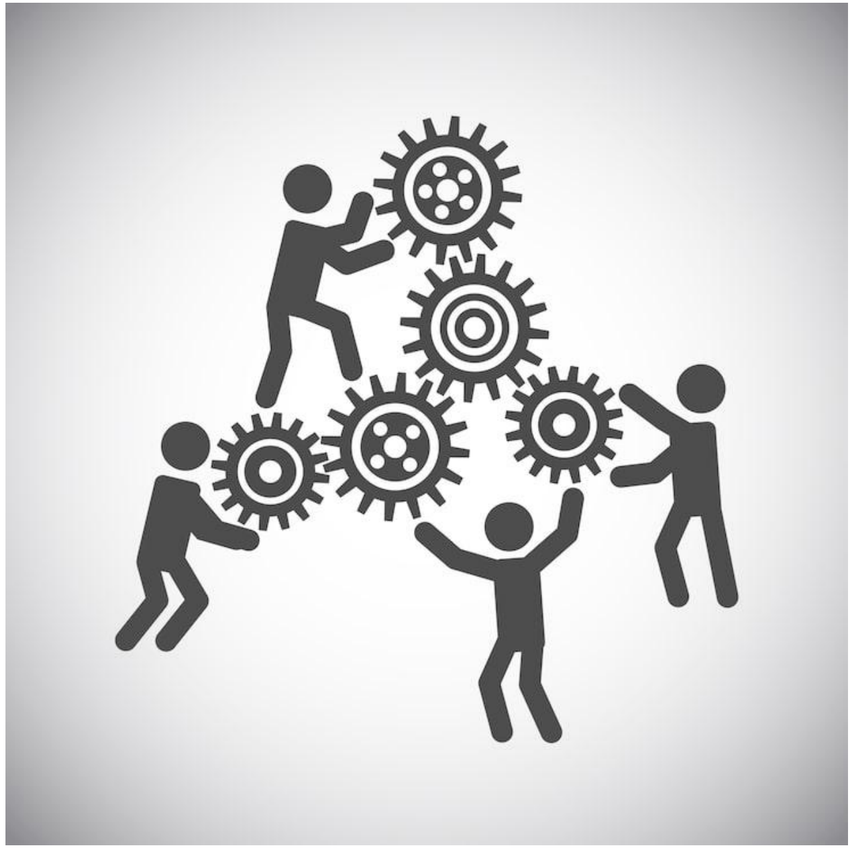
R1: Improve Data Quality Among INGOs

- Publication by default: manual to automation.
  - IATI to support in this transition.
    - Recommendations on system providers and IATI integration.
- Peer support among NGOs.
- User friendly tools.



R2: IATI – FTS integration

- Linkages between IATI and FTS expanded.
  - Make **publish once – use often** a reality.

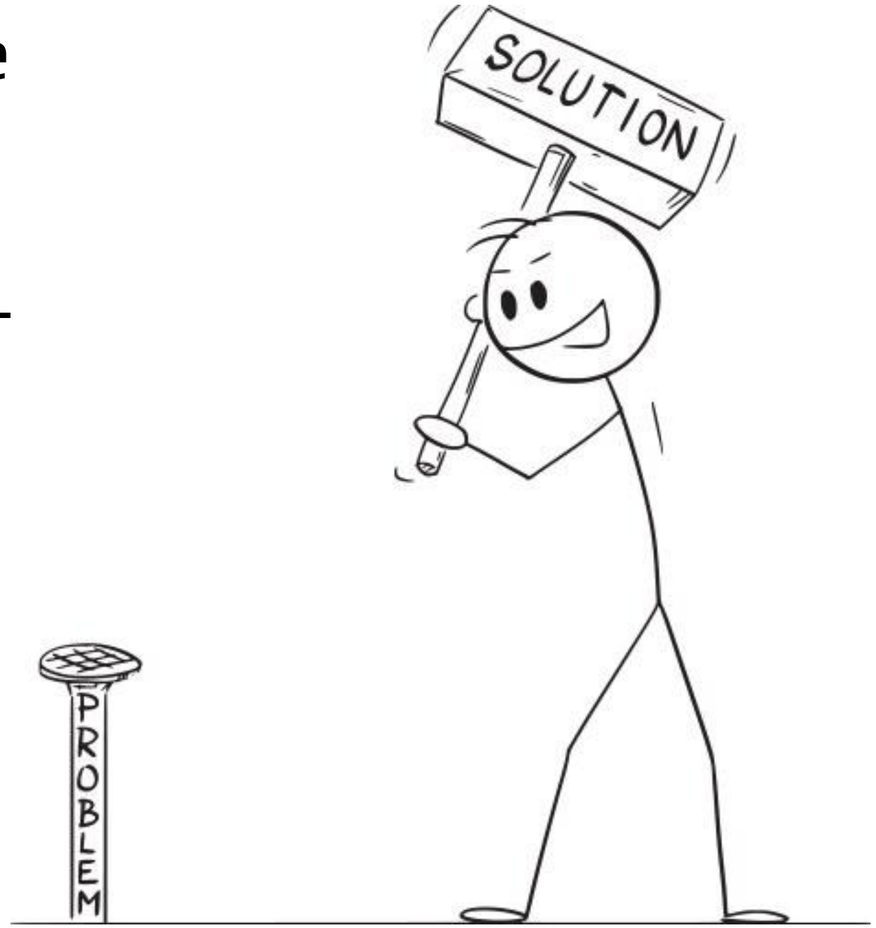


R3: Reward Publication

- Data needs to be used – including by donors.
  - Coordination and funding decisions.
- IATI to help build incentive structures – badges - public recognition for good reporting (which donors pay attention).

R4: Support L/NNGOs in data publication.

- IATI to help develop/roll out simple tools for L/NNGO publication (IATI publisher/ IATI academy)
  - Work with a group of L/NNGOs - to ensure the tools are user friendly and demand driven.
- Expand interfaces languages.
- Create interfaces for the Pooled Funds



R5: Rendering the data more useful

- Training and capacity strengthening – on why IATI and using IATI data.
- Better tools – D- Portal – and METIS – simplified with usability in mind.
- Data structured as per user needs – (or more effective linkages made and recognised such as with FTS).
- Means found to more effectively use IATI - as a visibilty tool for L/NNGOs (partnership building and funding opportunties).
- INGOs – to facilitate partner (L/NNGO visibility) through reporting



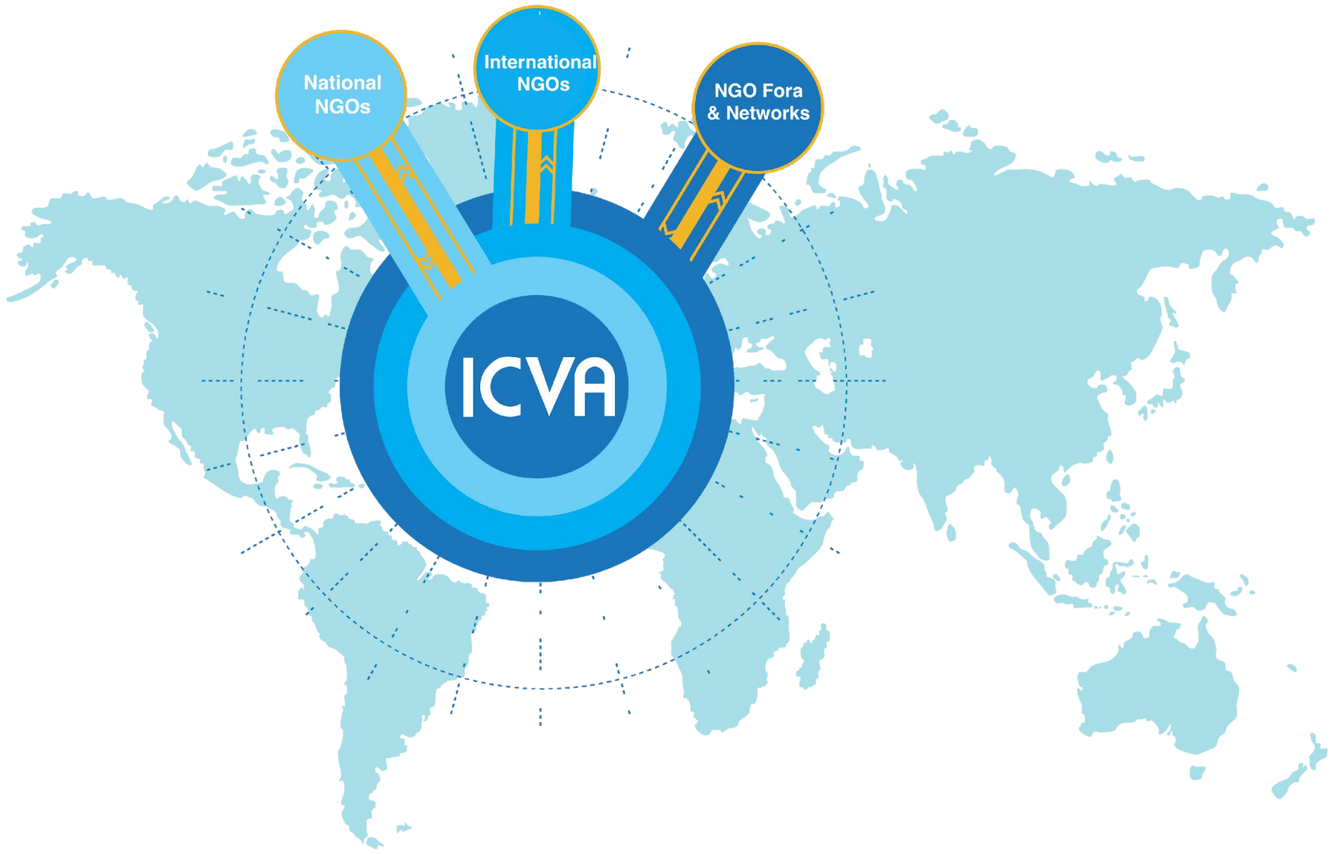
R6: Creation of an IATI Communty

- Invest in IATI Connect – as a community engagement platform.

- IATI to engage more the NGO networks to ensure more outreach to L/NNGO and a larger community of users.



A GLOBAL NGO NETWORK
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Thank you

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How to Join ICVA

Panel 1.2 Enhancing untying measurement through sub-contract data collection

WP-STAT open session, “Development Finance Data Forum”
14 October 2025, Paris

Outline

1. What is the issue?
2. Objective of the pilot study
3. Exploring models to capture data on aid subcontracts
    - The Australian model
    - The IATI model
4. Key Findings
5. Recommendations

1. What is the issue

Untying Aid: Apparent Donor Bias

- DAC donors committed to untying ODA and promoting local/regional procurement.
- Yet, donor-awarded aid contracts frequently go to suppliers registered in donor countries.
- This trend signals donor systemic donor country bias and raises concerns about the authenticity of implementation.

Example: Untying by Australia and the United Kingdom by contract value, 2020-23 average

	UK	Australia
Share of ODA reported as untied	100%	100%
Share of untied ODA contracts awarded to suppliers in the donor country (donor procurement)	85%	91%
Share of untied ODA contracts awarded to suppliers in developing countries (local procurement)	0.01%	1%

1. What is the issue?



Why Prime Contractors Are Often Donor-Based:

- Proven capacity to manage large contracts
- Geographic proximity to the client
- Donor preference for familiar networks (risk aversion)

Current monitoring focus on prime contracts.

☐ **Signals donor country bias and limited local participation**

The Role of Subcontracting:

- Prime contractors act as intermediaries.
- Local actors more likely to be engaged at the subcontract level.

Current information gap on subcontracts.

☐ **Could subcontracting data provide a more complete picture of aid untying and local procurement?**

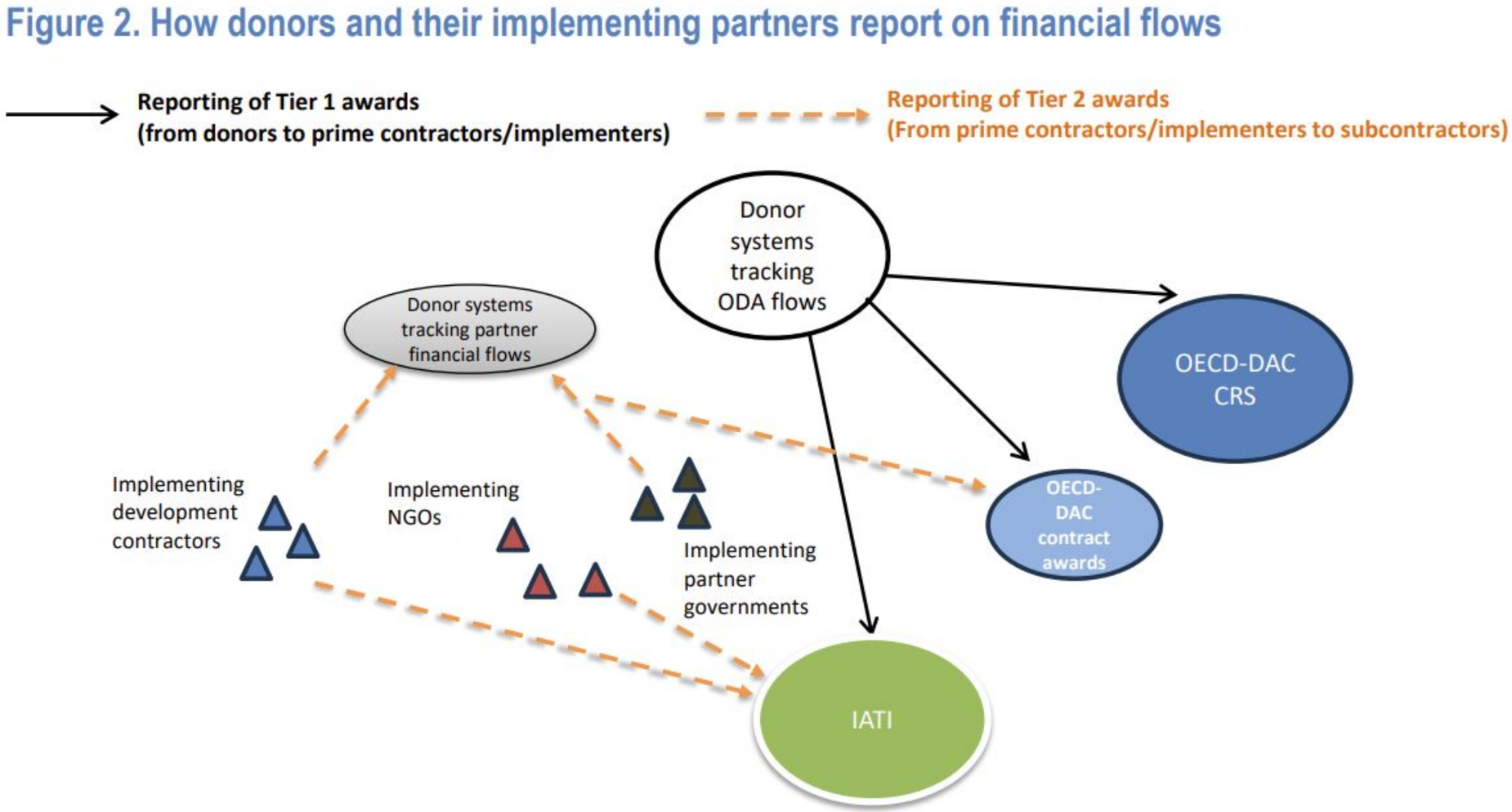
2. Objective of the pilot study

Pilot study led by the OECD, in collaboration with the IATI Secretariat and Australia.

Objectives:

- Assess the feasibility of tracking aid subcontracts by exploring different models
  - Pilot 1: The Australian model, PERFORMS – data collected by donors
  - Pilot 2: The IATI model – data published by prime contractors
- Demonstrate the policy relevance of such data in enhancing donor assessments of aid untying and in promoting locally led development.

Understanding available systems



3. Exploring methods to capture data on subcontracts

The Australian model – PERFORMS

The Project Electronic Recording of Financial and Operational Reports Management System (PERFORMS)

- Australia mandates its prime commercial contractors to submit annual data on subcontracting activities via a structured survey.
- Subcontract data is centrally managed, quality-checked, comprehensive: an provide strong insights into subcontracting patterns but
- However, limited data accessibility
- Australia was able to share data at aggregate breakdowns by recipient country, supplier nationality, type of award (grant or commercial contract), and type of organisation (e.g., commercial suppliers, NGOs, etc.).
- More detailed presentation from Australia on PERFORMS.

3. Exploring methods to capture data on subcontracts

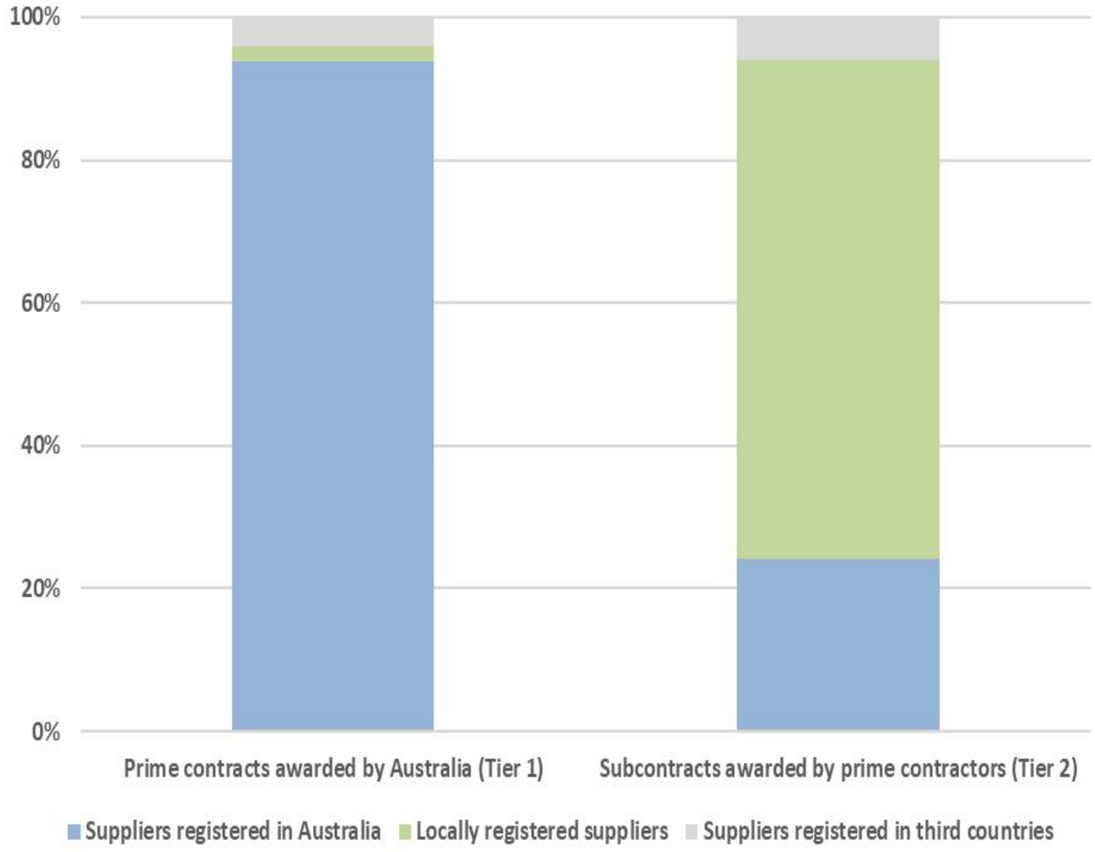
The Australian model – PERFORMS

Pilot Results

The data shared by Australia on its subcontracting can be considered of **great coverage and quality, but more limited granularity.**

It also provide **key insights for policies on untying aid and local procurement.**

- For example: **Large shift in supplier nationality** between prime commercial contracts and subcontracts:
  - **Contractors registered in Australia:** win 94% of the number prime contracts, and 24% of subcontracts
  - **Locally registered contractors:** 2.1% of prime contracts and 70% of subcontracts



3. Exploring methods to capture data on subcontracts

The IATI model

What is IATI?

- The **International Aid Transparency Initiative (IATI)** promotes transparency in development and humanitarian aid and enables **traceability of funds** from donors to beneficiaries.
- Organisations publish project data using the **IATI Standard**, a common data format.
- It's a **distributed model**: each organisation maintains its own data.
- Uses **organisation references** to map entities.
- Does not capture procurement data directly but can provide insights on financial flows (expenditures) to sub-contractors (channel of delivery) and their nationality (organisation references).
- **Data quality and coverage** can vary across publishers.

Methodological Approach:

- IATI Secretariat mapped **OECD-reported prime contracts** to **IATI-published subcontracts**.
- Focused mainly on **commercial contracts** (UK & Netherlands-funded).
- Used **IATI tooling** and **AI-enhanced search** to identify subcontractors and their locations.

3. Exploring methods to capture data on subcontracts

The IATI model

Pilot Results

- **Prime contractors** from UK and Netherlands often publish to IATI and include **subcontractor names**, but rarely use standard **organisation references**, limiting geographic traceability.
- **AI tools** help infer subcontractor locations when references are missing.
- **Data quality and coverage** vary;
- IATI is **useful for project-level analysis** but less suited for full ODA portfolio analysis.
- **Subcontractors** are more geographically diverse than prime contractors, with **developing country organisations** more likely to appear at the subcontract level.
- **Subcontracting patterns vary,** suggesting potential for policy interventions to promote local procurement and untied aid.

Donor	Prime contractor	Project	Number of subcontractors*	Estimated countries subcontractors are based in	% (and number) of subcontractors in donor country	% of disbursement funding to subcontractors in donor country
UK FCDO	University of Manchester (registered in the UK)	African Cities Research Programme	10	UK, Germany, Kenya, South Africa, Finland	60% (6)	51%
UK FCDO	Palladium International Ltd. (registered in the UK)	Climate Smart Jobs (CSJ) Programme	7	UK, Uganda, Switzerland	57% (4)	38%
UK FCDO	Adam Smith International (registered in the UK)	Sustainable Energy and Economic Development (SEED) Programme	19	Pakistan, UK, India, US	16% (3)	50%
Netherlands	Netherlands Enterprise Agency (registered in Netherlands)	SEE-Clean Cooking	14	No data available	29% (4)	52%
Netherlands	Oxfam Novib (registered in the Netherlands)	Power of Voices Partnership FAIR for All	57	Vietnam, Cambodia, OPT, Nigeria, Netherlands, Uganda, UK, US, South	9% (5)	26%

4. Key findings from the pilot study

Subcontracting data provide pivotal insights for aid untying and local procurement policies:

- **Supplier nationality shifts along the aid chain:** prime contracts go to donor-country firms, while subcontracts more often involve locally registered suppliers.
- The data highlights how **development contractors** influence aid delivery.
- The **extent of contractor discretion** in subcontracting influences how closely practices reflect donor policy.

Capturing data on aid subcontracts is feasible, though challenges exist:

- **The two models examined offer complementary strengths:**
  - **Australia's PERFORMS**: high-quality, centralised data with limited accessibility.
  - **IATI:** decentralised, accessible data with project-level insights but variable quality.
- Sustained donor investment is crucial to build partners' capacity for subcontract reporting.
- **System interoperability** is a barrier: inconsistent identifiers hinder linking contracts and organisations across platforms.

5. Recommendations

- **Policy-level:** Donors are encouraged to consider the **strategic value of subcontracting data** in advancing aid untying and local procurement objectives.
- **Technical-level:**
  - Improve **interoperability** across aid data systems.
  - Facilitate **peer learning** among donors to share lessons from successful cases.
  - Invest in **building** implementing partners' **capacity** to ensure quality reporting.
  - Explore **AI** tools to reconcile data inconsistencies.

Launching the Liberia Development Dashboard

Wednesday 26th November 2025

Nairobi and Monrovia

development.mfdp.gov.lr

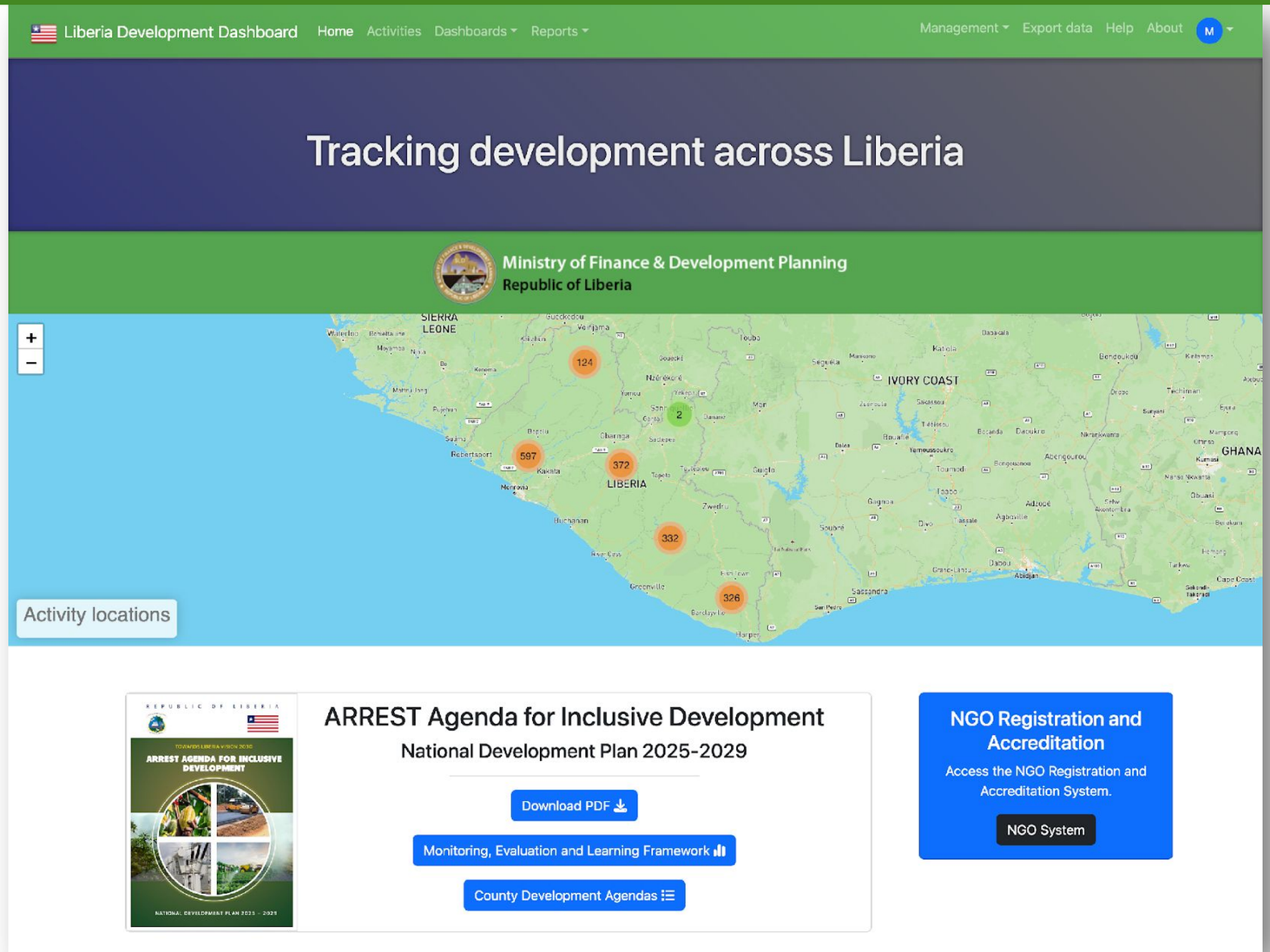
Liberia’s commitment to IATI

- First country in the world to use IATI data on an ongoing basis
- Provided extensive feedback to DPs to improve data quality
- Supported IATI at FFD4 side events and negotiations
- Budgeted membership contributions in next year’s budget
- Invested to further upgrade the Dashboard with our own resources



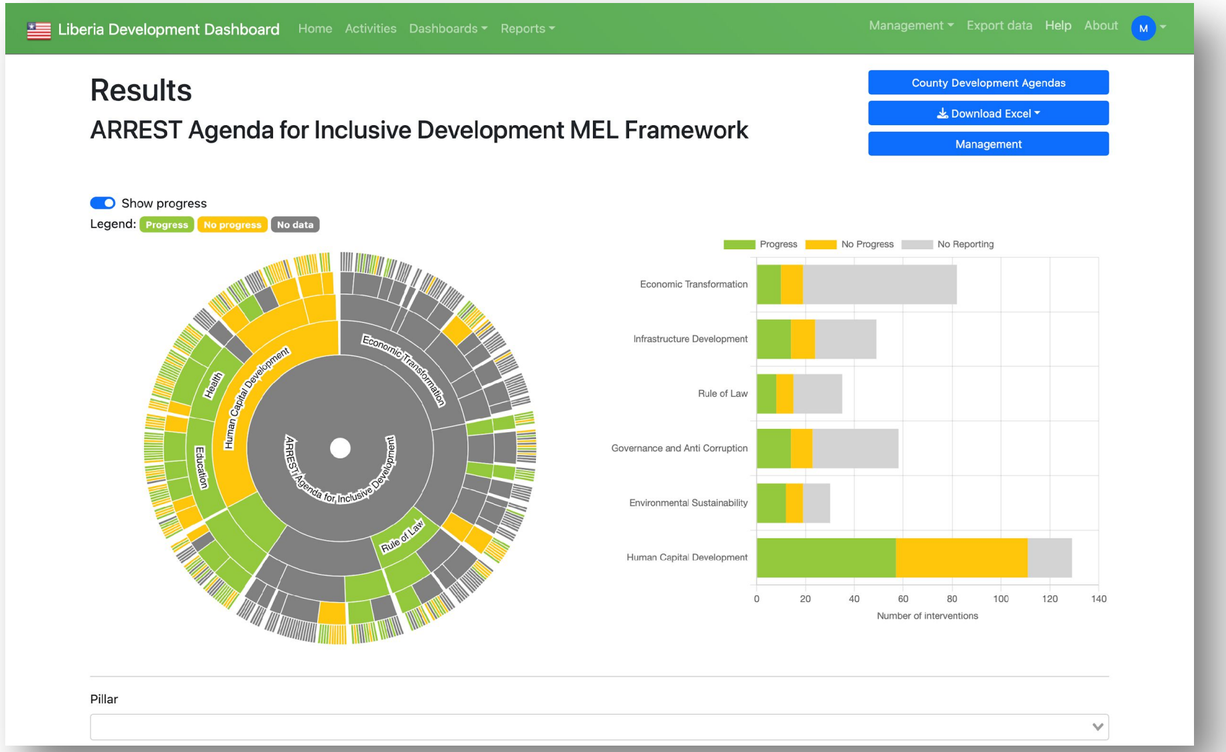
Hon. Sarah Mulbah, Assistant Minister for Budget (third from left), and other speakers at the full-capacity UN side event

Launching today:
the Liberia Development Dashboard

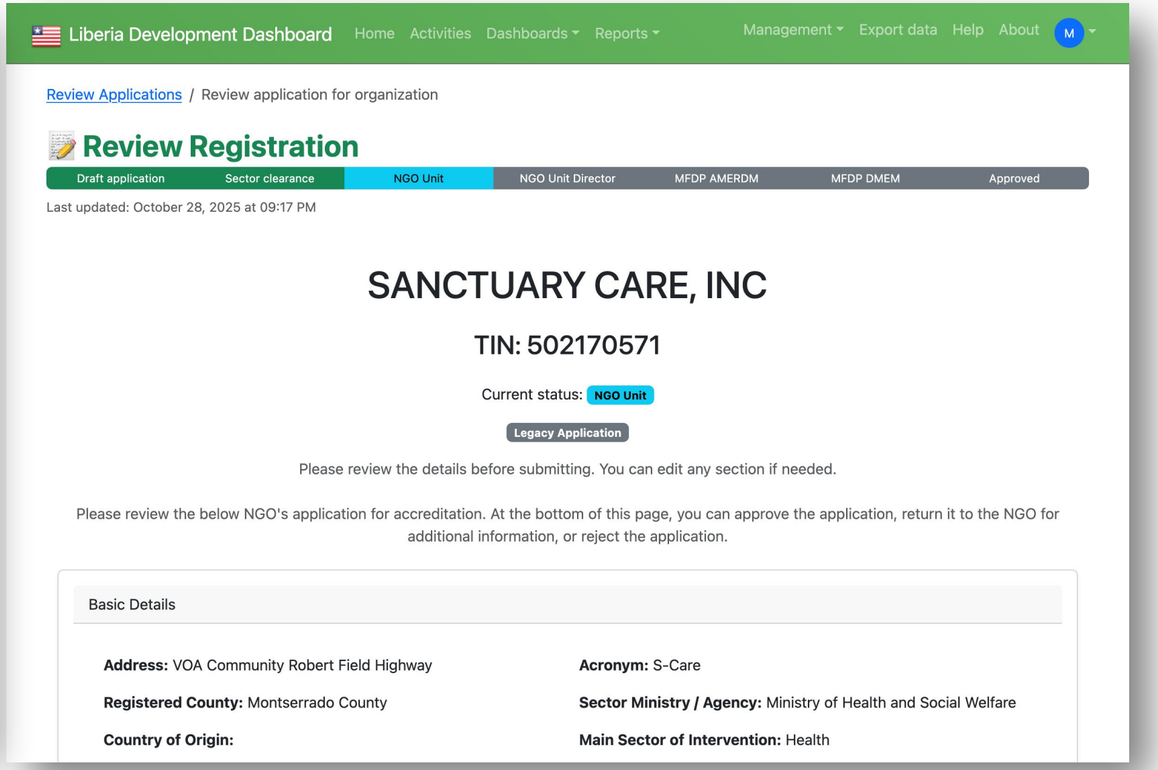


New features launching today: the Liberia Development Dashboard

Tracking the national development plan

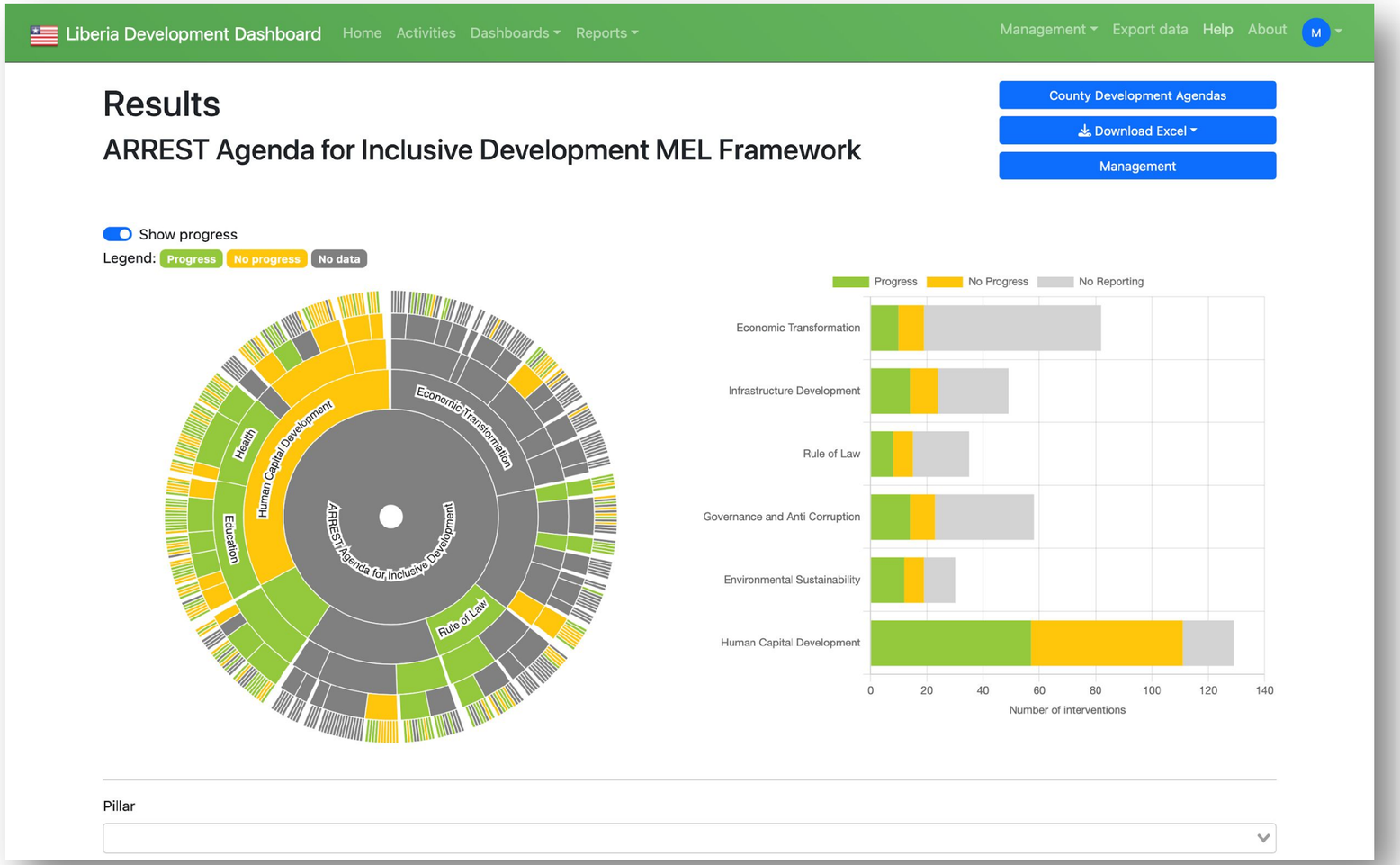


Downstream traceability of NGO activities



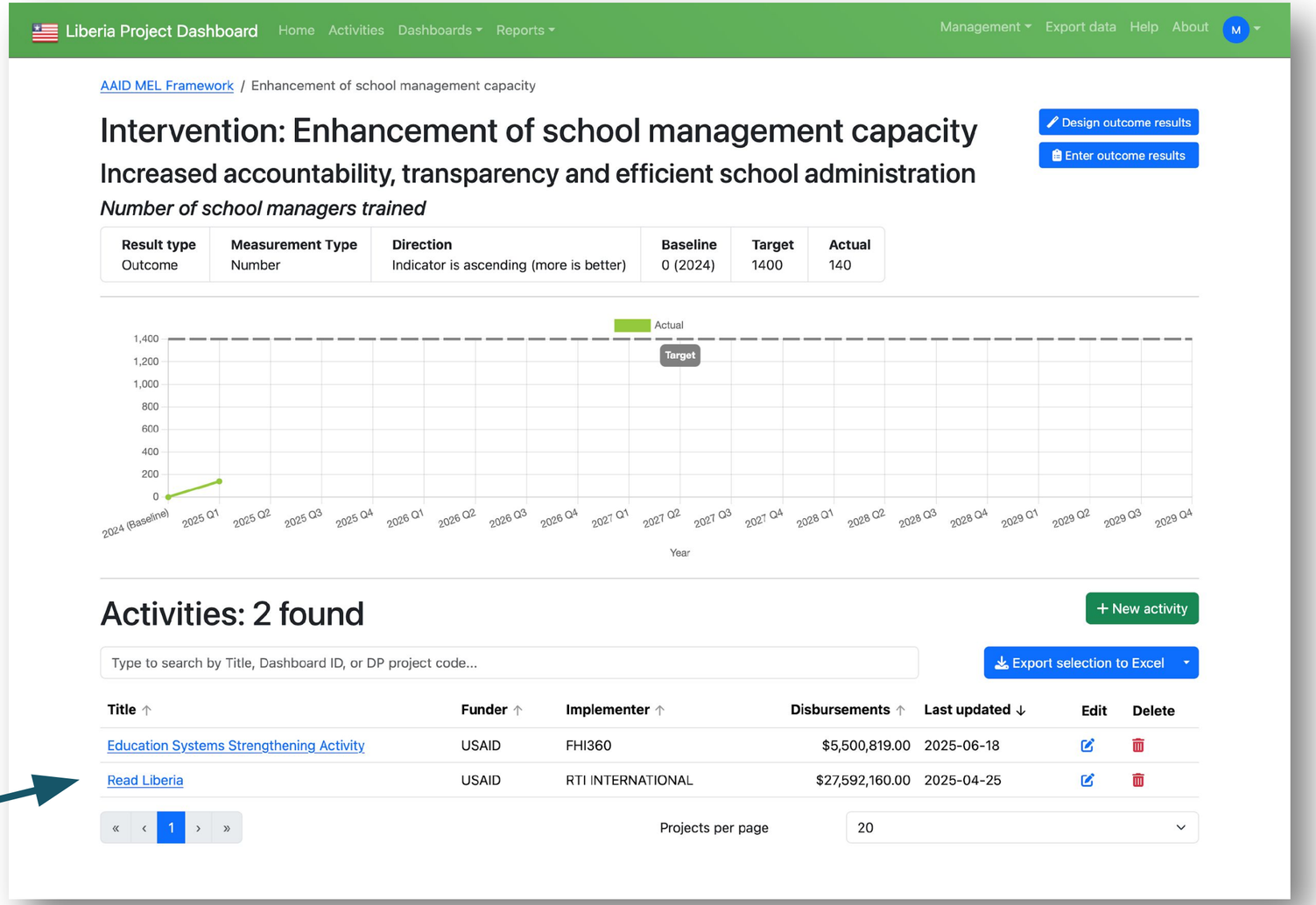
Overview of the ARREST Agenda
Liberia's National Development Plan

- View a summary of the ARREST Agenda
- Search through the individual interventions and indicators
- Monitor Progress
- Download the latest data in Excel



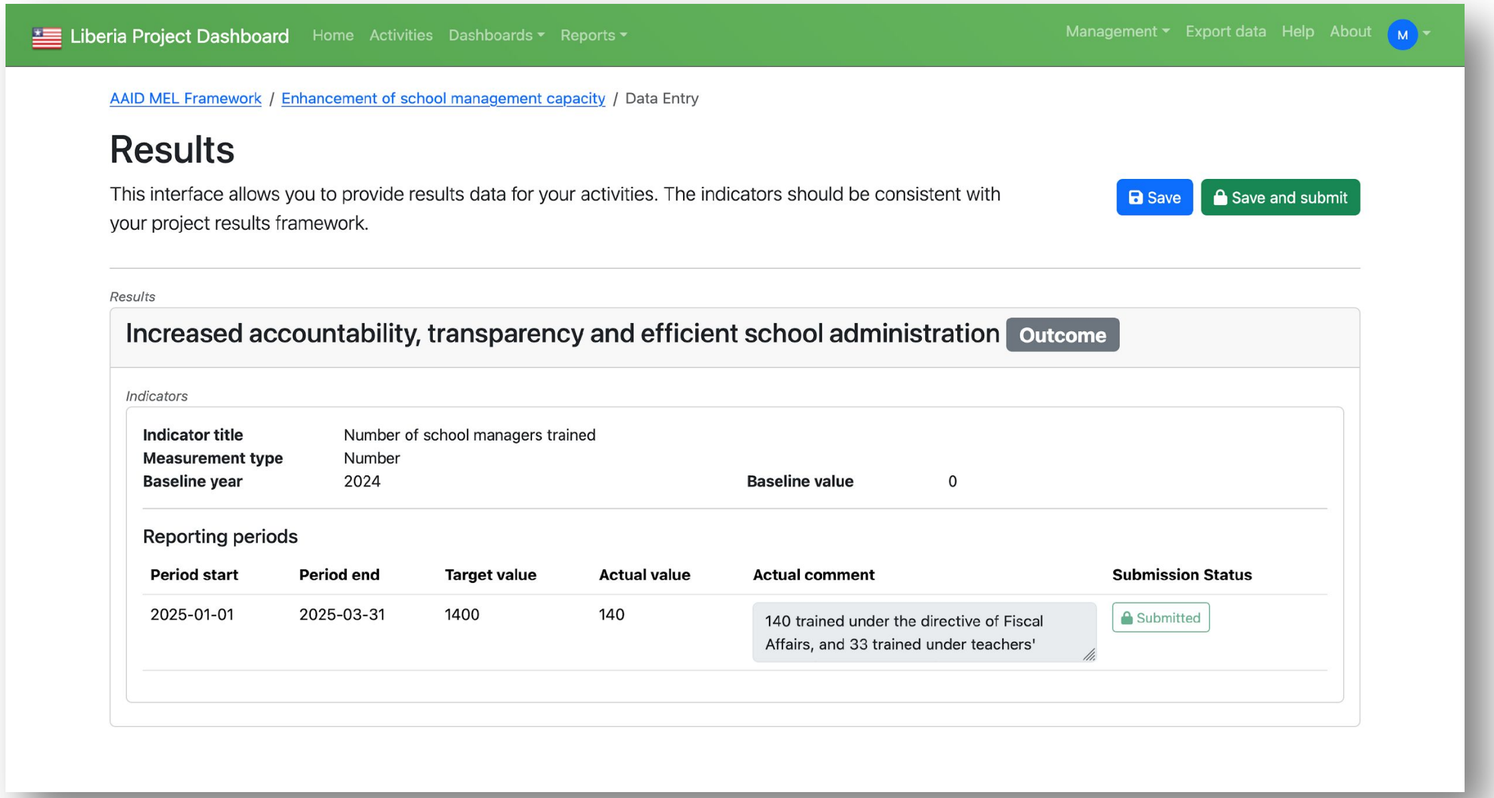
Aligning projects with the National Development Plan

- Track indicators over time
- Indicators are colour-coded:
  - Progress
  - No progress
  - No data
- See which projects have been aligned to these indicators



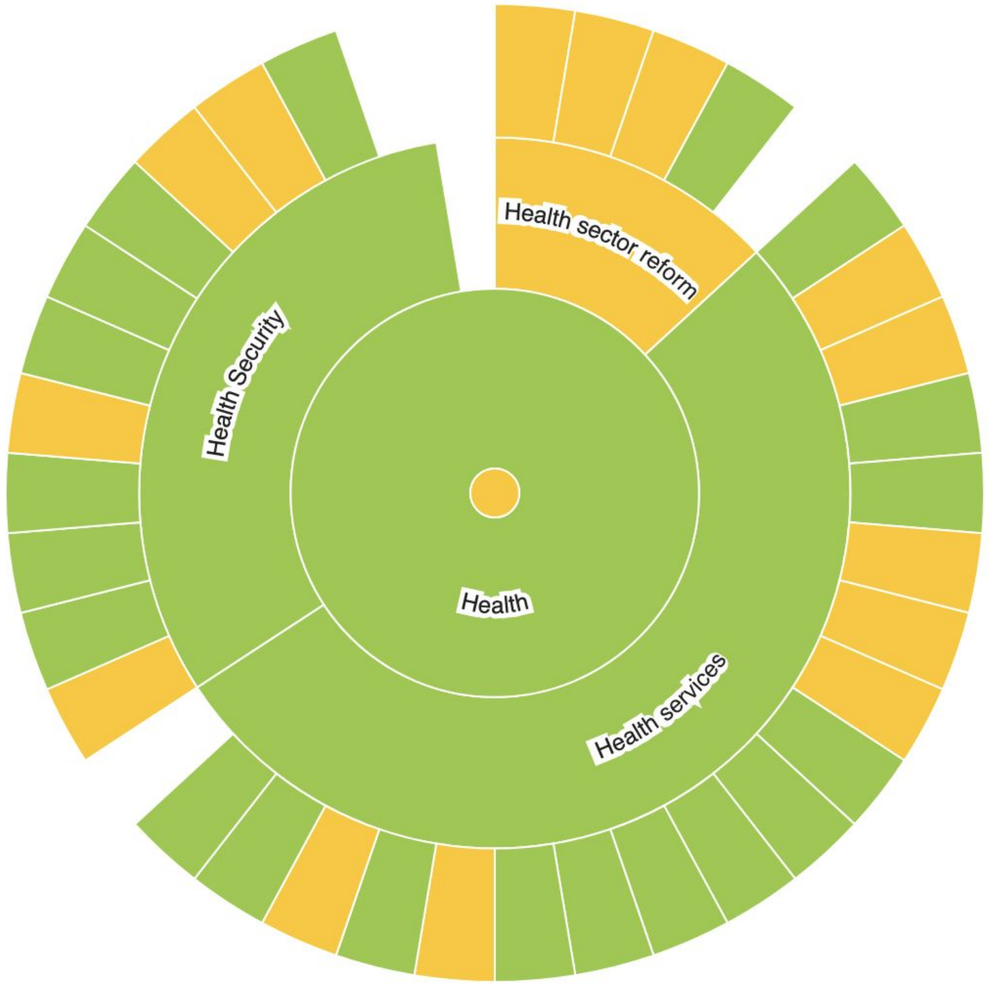
Simple data entry interface

- Structured data entry forms increase the quality of data inputs
- Data entry is being decentralized to Ministries / Agencies / Commissions



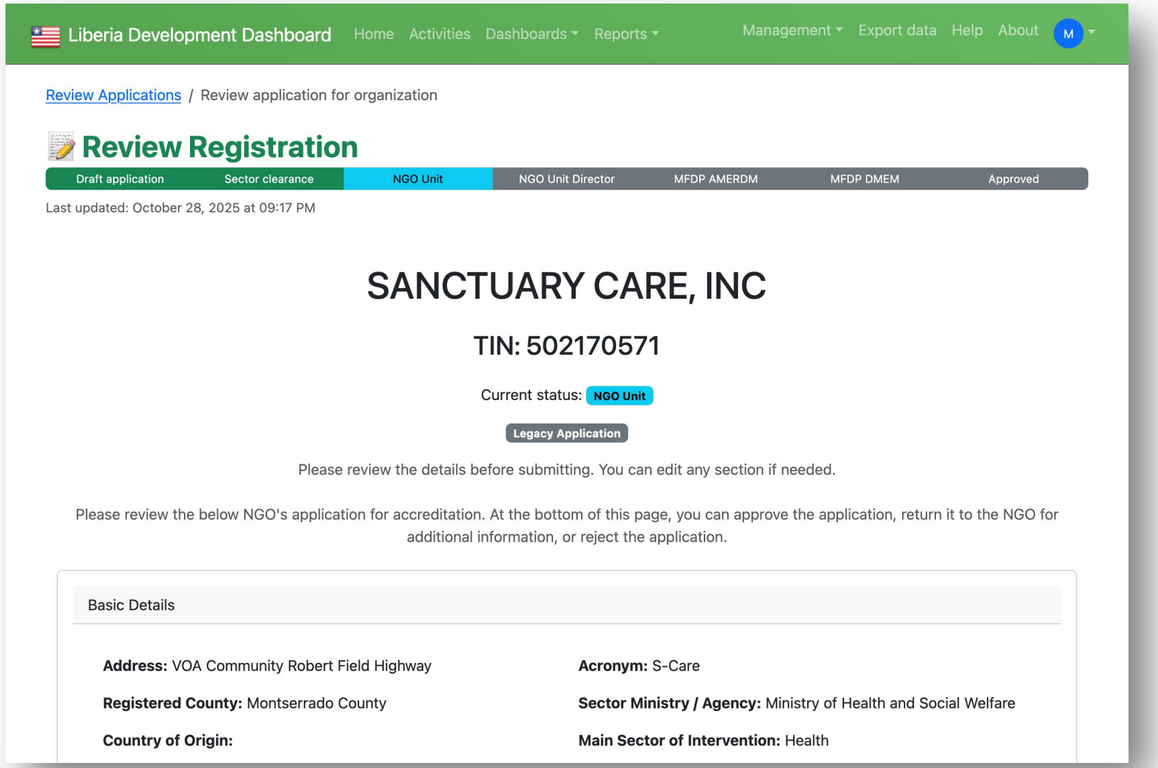
Summarizing progress across the national development plan

- View progress by intervention, program, strategic policy and pillar
- Progress is defined as moving from the baseline towards the target



Downstream traceability of NGO activities

Integrating registration, accreditation and reporting – come to the session tomorrow!





SUPREME AUDIT INSTITUTIONS & THE ROLE OF IATI

Freddy Yves Ndjemb
Assistant Director Gen
INTOSAI Development In

BACKGROUND

INTOSAI

International Organisation of Supreme Audit Institutions

Umbrella organisation for 195 members

Standards for public sector audit

INTOSAI Development Initiative

The capacity development arm of INTOSAI

Provides support to 140 SAIs in developing countries

INTOSAI Donor Cooperation

Established to foster partnerships between SAIs and donors

Works to coordinate support to SAIs

WHY SAIS SHOULD BENEFIT FROM IATI DATA

SAIs are sovereign organisations with national mandates

As the national auditors SAIs have a large mandate to audit all public expenses and programmes

IATI data provides direction information about funds of national interest

Access to information has been in decline

Monitoring data show that SAIs are reporting decline in access to audit information.

IATI data can provide supplementary data to fill the gap on government programmes

Many SAIs are expected to audit donor funds

63% of SAIs have the mandate to audit donor funds

Yet, many only receives access to national government documentation

IATI data can help access relevant information

In countries depending on external support financial flows and information is often complex

External financial support constitutes high-risk

SAIs often lack overview of actors

IATA data can enhance overview

INTOSAI-Donor Cooperation

A CALL TO STRENGTHEN TRANSPARENCY

Strengthening SAIs through the increased use of IATI data means

- Creating synergies between common objectives can strengthen fiscal transparency
- Facilitating aid effectiveness through enabling better oversight and monitoring of external funds
- Strengthening national accountability by identification of extrabudgetary spending from external support in recipient countries
- Incentivizing development partners to use SAIs reports to inform priorities



INTOSAI-Donor Cooperation

THANK YOU