iati International Aid Transparency Initiative	**IATI GB Q4** December 3, 2026 **MA Paper 5.1** December 10, 2026 Final report from the Standard Operating Procedures (SOP) Working Group **DATE**: 13 November 2026 **STATUS**: Draft for WG review

1. Executive Summary & Working Group Progress

The SOP Working Group has completed drafting almost all of its mandated governance, oversight, and operational updates between June and November. Based on the priority grouping set out by the Governing Board and refined by the Secretariat, tier 1, 2, and 3 items are now consolidated into a single cumulative Revision 9 draft document currently under review with the Working Group, with explanatory rationale for text selection retained as comments.

Sections dependent on finalising IATI's expanded membership categorisation model remain open for member consultation. Given the extent of the text changes proposed across the whole document, refinement such as re-numbering will only be undertaken as a final task, alongside the update of the change record.

Summary of Work Carried Out

- **Early Working Group Review.** Across its initial meetings, the Working Group began a substantive review of the SOPs. However, low attendance at early sessions (with only two Working Group members attending the session prior to October 6) slowed initial drafting momentum.
- **Board Guidance Q3.** During its October 6 meeting, the Governing Board recommended a pragmatic shift in workflow. To accelerate progress, the Board proposed reversing the sequence of consultation and drafting so that the Secretariat would first draft revised SOP provisions for the Working Group's review and subsequent discussion, alleviating the pressure on the small group of participants. This has accelerated the pace of work as anticipated.
- **Refocused Mandate & Deliverables.** The Working Group accepted this approach and planned to use the 10 December 2026 Members' Assembly (MA) as a milestone for structured member consultation rather than final text adoption. Final approvals are targeted via written procedure in Q1 2027.

2. Substantive Areas of Proposed Text Change (SOP Revision 9)

The cumulative Revision 9 draft addresses almost all tasks assigned to the Working Group. The substantive revisions cover the following areas:

Cross-Cutting Language & SOP Maintenance (Cross-cutting / Section 1). Identifies and corrects ambiguous, inconsistent, or outdated language across the SOPs, while authorising the Secretariat to prepare minor operational updates for direct approval by the Governing Board when changes carry no strategic or governance impact.

Member Constituencies, Commitments & New Categories (Para 2.1). Reviews existing membership constituency categories and commitments, moving beyond the current three

groupings to split out categories such as MDBs, private sector, foundations, civil society, and a dedicated category for publishers - to support greater engagement and provide an appropriate stake in governance.

Membership Registration Process (Para 2.2). Clarifies and standardises the membership registration process, codifying step-by-step due diligence protocols (including exemptions for governments, UN entities, and multilaterals) alongside a 90-day application and contribution waiver request timeframe.

Annual Membership Contributions, Structure & Financial Transparency (Para 2.3). Technically updates Section 2.3 to remove hard-coded contribution amounts in favour of Members' Assembly-approved decisions, reassesses contribution tiers and formulas for affordability and equitable expectations across constituencies, and incorporates regular UNOPS income monitoring via publicly available dashboards.

Observer Status & Board Transparency (Para 2.6 / Sections 3.4 & 4.8). Clarifies the meaning and use of observer status across governance bodies, establishing a three-year renewable term for non-member observers and enabling Board observers at the Board's discretion - to strengthen transparency in decision-making while maintaining clear distinctions between members and non-members.

Members' Assembly Decision-Making, Hybrid Meetings & Written Procedures (Para 3.4.2 & Section 3.5). Clarifies hybrid meeting and decision-making provisions (including virtual attendance for quorum and the "triple-lock" constituency voting rule) and defines written procedure protocols, specifying when written procedures may be invoked and their 10-working-day timeline.

Board Budget Responsibilities, Financial Stability & MVSP (Sections 4.4–4.5). Clarifies Governing Board responsibilities related to the budget and financial stability, codifying the Minimum Viable Service Product (MVSP) and granting the Board sole authority to activate or deactivate the MVSP during actual or imminent financial constraints.

Board Functioning, Hybrid Provisions & MA Referrals (Sections 4.7–4.8). Clarifies hybrid meeting and decision-making provisions for the Board and defines "important or urgent" matters - those carrying potentially detrimental long-term strategic or financial consequences, clarifying when the Chair may escalate unresolved issues to the Members' Assembly.

Management of Working Groups & Governance Mechanisms (Section 5 & Annex II). Clarifies the management of Working Groups and other governance mechanisms in IATI - including delegated authority, consultation structures, Secretariat impartiality, and the formal incorporation of the Standard Oversight Committee (SOC) in the Standard Change Process.

Secretariat Accountability & Governing Board Relationship (Sections 6 & 7). Clearly defines the Secretariat/Governing Board relationship and strengthens Secretariat accountability toward the Board, including executing and following up on Board decisions, ownership of key external relationships (such as ODS), UNDP/UNOPS division of labour, and consultation rights on third-party service providers.

Strategic Plan Alignment, GB Election Criteria & Conflict of Interest Policy (Annexes I, IV & VII). Aligns member commitments with the IATI Strategic Plan 2026–2030, clearly defines Governing Board membership criteria and formal change-management mechanisms (including

employer - employee relationship prerequisites and back-up representation), and updates the Conflict of Interest Policy.

3. Recommendations from SOP WG Meeting #5 (12 November 2026)

At its fifth meeting on 12 November 2026, the Working Group reviewed financial modelling from UNOPS alongside the expanded membership categorisation proposal prepared by UNDP. The Working Group submits the following four recommendations to the Governing Board:

1. **Initiate a Structured Member Consultation.** Present the broad parameters of the new categorisation proposal and identified edge cases to the Governing Board on 3 December, and launch a formal 6-week consultation at the 10 December Members' Assembly.
2. **Combine Open Feedback with Targeted Outreach.** Pair a 30-day open comment period on the proposed member mapping with targeted bilateral and caucus consultations (including sessions around the virtual Community Exchange in early February) so that every category has informed representation.
3. **Adopt a Phased Financial Implementation Timeline.** Apply any revised fee structures to new members starting in 2027, while deferring financial changes for existing members until 2028 to ensure a 12-month notice period and alignment with national budget cycles.
4. **Eliminate Financial Fees for LDC and SIDS Partner Countries.** Reduce partner-country contributions for Least Developed Countries (LDCs) and Small Island Developing States (SIDS) from $2,200 to $0, eliminating heavy administrative recovery costs (an estimated $30,000 annual revenue impact that UNOPS modelling confirms is financially manageable) while exploring structured non-financial, in-kind engagement alternatives.

4. Areas Requiring Member Consultation & Timetable

Finalising the remaining open sections of Revision 9 requires member input on five unresolved policy questions.

Core Consultation Areas

- **Overall Categorisation Architecture.** Confirming whether expanding from three constituencies to eight active categories (plus a ninth reserved placeholder for research/knowledge institutions) accurately reflects IATI's current and prospective community.
- **Government Agencies and Sovereign Voting.** Determining how to balance the rule of "one sovereign state, one vote" with giving operationally independent public executing agencies an active voice without imposing duplicate full-rate fees on parent ministries.
- **Methodology for Assessing Organisational Size.** Deciding whether fee tiers for multi-mandate institutions, businesses, and executing agencies should be calculated strictly on the annual budget or turnover dedicated to international development/aid rather than total organisational turnover.
- **Board Composition and Voting Mechanisms.** Assessing member support for pairing smaller constituencies into shared Board seats until they reach critical mass, alongside options for adapting the "triple-lock" voting mechanism across eight categories.
- **Non-Paying Participation and Partner-Country Engagement.** Testing support for $0 fees for LDC/SIDS partner countries and identifying mechanisms - such as a Publisher

Forum with a dedicated Board seat or structured in-kind contributions, to ensure non-paying publishers and partner governments remain represented.

Implementation & Consultation Timetable

Date / Window	Milestone / Action
By 1 December 2026	Working Group finalises its review of the Membership Categories Analysis , financial modelling, and track-changed SOP draft; Working Group holds final alignment meeting on 1 December.
3 December 2026	Governing Board reviews the categorisation proposal, identified edge cases, and the 6-week MA consultation paper.
December 2026 (MA)	Formal 6-week member consultation announced and launched at the Members' Assembly.
Dec 2026 – Jan 2027	30-day open comment period on the proposed institutional mapping and core consultation questions.
Early February 2027	Targeted bilateral and constituency caucus consultations held alongside the planned Q1 Virtual Community Exchange.
Jan – Feb 2027	Final or remaining non-contingent SOP Revision 9 provisions submitted for approval via written procedure, followed by finalisation of membership categorisation rules post-consultation.
2027 & 2028	Revised fee tiers take effect for **new members in 2027** and for **existing members in 2028**.