

## ***IATI Strategic Plan 2026-2030***

# ***Annex II: IATI Theory of Change and Value Proposition 2026–2030***

Final Draft for Adoption 12 November 2025

## **IATI Theory of Change**

The updated IATI Theory of Change (ToC) has been developed as part of the IATI Strategic Plan 2026–2030. It reflects extensive consultations with members, the findings of the 2020–2025 evaluation, and the new priorities of members, partners and the wider international community. The ToC provides a clear, shared understanding of how IATI’s activities are expected to contribute to systemic change in international cooperation.

### **Purpose of the ToC**

The ToC explains the causal pathways through which IATI delivers impact. It complements the Results Framework by showing how the four integrated Action Areas lead to the two 2030 Outcomes: enhanced data use and more accountable, effective cooperation, which together advance IATI’s mission and contribute to IATI’s vision. It includes four cross-cutting Institutional Performance & Enhancing Governance activity areas, which support implementation of the core Action Areas. The ToC also makes explicit the external and internal assumptions that underpin this logic, enabling better risk management, learning, and adaptation, as developed below in the IATI 2026–2030 Theory of Change Assumptions Table.

### **Evolution of Approach**

The ToC highlights the phased evolution of IATI’s role, transitioning from *Transparency 1.0: Establishing open publication of data* towards greater emphasis on *Transparency 2.0: Ensuring data is usable and used*, while also beginning to lay the groundwork for *Transparency 3.0: Linking transparency to demonstrable impact*. This trajectory is developed below in the new

Value Proposition, and situates IATI's mission within the wider trajectory of the global transparency and accountability movement.

## **Assumptions and Risks**

The ToC is supported by a detailed set of external and internal assumptions, covering themes such as political will, data quality, membership, interoperability, governance, and financial sustainability. Each assumption has been tested against available evidence and linked to possible risks and mitigation measures (see accompanying assumptions table).

The ToC and its assumptions table will guide implementation of the Strategic Plan. The Board and Members' Assembly will periodically review the ToC to ensure it remains valid in light of changing contexts, evidence, and stakeholder needs.

## **Linkages between Action Areas, Outcomes and Assumptions**

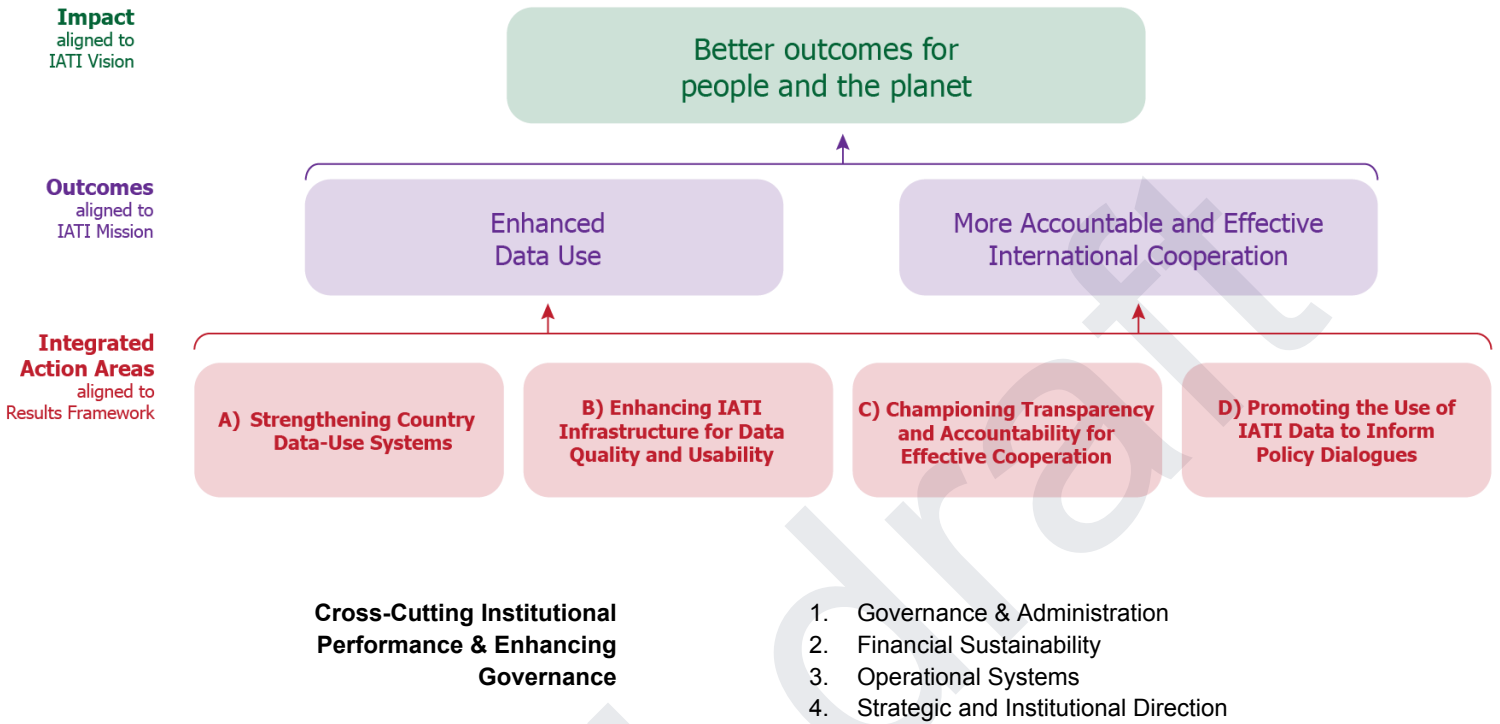
Each of IATI's four Action Areas contributes directly to the two Strategic Outcomes, with the 12 ToC assumptions (A1-A12), listed in the table below, providing the enabling conditions and risk mitigations that make these pathways viable.

- **Action Area A: Strengthening Country Data-Use Systems with IATI Data** drives Outcome 1 most directly, by embedding IATI data into national planning, budgeting, and accountability mechanisms. This pathway depends on assumptions around data use and wider development cooperation landscape (A4), effectiveness of capacity support (A6), learning (A12), and regional balance (A3, A12), with risks of weak uptake mitigated by user–publisher feedback loops and targeted capacity-building.
- **Action Area B: Enhancing IATI Infrastructure for Data Quality and Usability** ensures that publishers provide timely, consistent, and usable data; its contribution to both Outcomes is safeguarded by assumptions on transparency norms (A2), Standard relevance (A9), and quality incentives and feedback loops (A5, A12).
- **Action Area C: Championing Transparency and Accountability for Effective Cooperation** strengthens the multi-stakeholder model, ensuring legitimacy, shared ownership, and advocacy for transparency; it drives Outcome 2 in particular by reinforcing accountability and member commitment. Its pathway is underpinned by assumptions on partnerships (A3), governance (A10), and financial sustainability (A7, A11), mitigating risks of member attrition, donor concentration, or loss of legitimacy.
- **Action Area D: Promoting the Use of IATI Data to Inform Policy Dialogues** provides the infrastructure that links IATI to other global and national datasets, underpinning both Outcomes by enabling greater interoperability and efficiencies. Its effectiveness is reinforced through assumptions on the open data ecosystem (A8) and Standard relevance (A9), with mitigations in place against fragmentation and duplication.

Finally, the cross-cutting assumptions on the Financial Model (A11) and Monitoring, Evaluation and Learning (A12) tie all pathways together by ensuring that evidence from reviews, dashboards, and evaluations informs Secretariat workplans, resourcing, and Governing Board decision-making. In this way, each Action Area's contribution to enhanced data use and more accountable, effective cooperation is systematically supported by the 12 assumptions, which collectively provide the sustainability and adaptability needed to deliver IATI's mission.

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# Theory of Change Diagram



## IATI 2026–2030 Theory of Change Assumptions Table

Theme	Ref . #	External Assumptions	Internal Assumptions	Possible Risks	Evidence	Mitigations and Roles
Overall context / effective development	A1	Inclusive partnerships, accountability, and transparency remain central to achieving SDGs and financing for development.	IATI community collaborates to expand open data coverage and supports global norms.	Declining political will to prioritise transparency; competing crises shift focus.	SDG targets for effectiveness (17.15) linked to transparency; Sevilla Commitment (2025) recognises transparency and IATI.	Stronger Member and Secretariat advocacy in UN forums; align with global financing debates; showcase IATI impact through evidence.
Transparency & accountability	A2	Transparency fosters trust, public support, and donor legitimacy.	Open data improves coherence, reduces duplication, and strengthens development effectiveness.	IATI is perceived as donor-driven, losing legitimacy with partner countries.	Publish What You Fund evidence on peer pressure driving publication; independent evaluations highlighting trust-building.	Members and Secretariat reinforce partner country voice in governance; highlight civil society use cases.
Partnerships	A3	Multi-stakeholder engagement across governments, CSOs, private sector, and MDBs enables inclusive and relevant data.	A consensus-driven approach to collective membership decision-making can still deliver focus on core business.	Governance may become unwieldy as membership grows; risk of dilution.	IATI evaluations stress value of multi-stakeholder model.	Periodic governance review; ensure Board remains supported, equipped, representative and efficiently streamlined.

<b>Theme</b>	<b>Ref . #</b>	<b>External Assumptions</b>	<b>Internal Assumptions</b>	<b>Possible Risks</b>	<b>Evidence</b>	<b>Mitigations and Roles</b>
Data use	A4	IATI recognised as reliable source of cooperation data; demand grows with Agenda 2030.	Stakeholders will invest in using IATI data that is relevant and valuable.	Governments resist IATI data integration; data remains too technical for many users.	Evidence and feedback from partner governments; usability gaps highlighted in consultations.	Secretariat invest in simpler user-centric tools and single point of access; focuses on achieving deep impact in priority countries/issues; promote “data as dialogue” models; embed IATI in national systems, and feedback to support data quality.
Data quality	A5	Broader coverage increases IATI’s value and uptake.	Continuous improvements in Standard and infrastructure will deliver better quality data by publishers.	Insufficient technical support for publishers; quality remains uneven.	Annual State of the Data reviews; PWYF Aid Transparency Index findings.	Secretariat prioritise support to major publishers; introduce incentives and recognition for quality improvements, and incorporating learning from data use feedback.
Capacity	A6	Demand-led capacity support enables greater use by partner countries and CSOs.	IATI capacity-building reaches relevant stakeholders and adapts to needs.	Training insufficient or misaligned with user realities.	2020–25 evaluation flagged weak country-level uptake despite training.	Leverage partnerships and community peer-learning, ToT models; align capacity with country systems
Membership & sustainability	A7	Transparency remains a political priority; peer	Members value participation, contribute fees,	Non-payment by partner country members; decline in	Financial evaluation (2020–25) showing	Revise membership and publishing fee model; broaden

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		pressure sustains membership.	and see reputational benefits.	donor funding undermines sustainability.	flat membership fees and donor concentration.	membership and publishing base, with consideration of diversity across country typology, income and region.
Open data ecosystem / interoperability	A8	Effective collaboration across standards (CRS, FTS, TOSSD, etc.) ensures relevance.	IATI data remains interoperable and user-relevant in a fast changing ecosystem.	Competition or fragmentation across standards reduces incentives to publish/use IATI.	Interoperability identified as top consultation priority (2024–25).	Member and Secretariat joint initiatives with key data partners, standards and datasets; technical alignment projects.
Standard relevance	A9	IATI Standard will be used to capture new flows (climate, SSC, philanthropy, private).	Governance, Members and Secretariat commit to continuous stewardship.	Insufficient support or funding for technical evolution.	Growth of climate/ESG finance; stakeholder inputs on new flows.	Secretariat to modernise Standard regularly; secure dedicated funding for technical development.
Governance	A10	Strong governance safeguards legitimacy and inclusivity.	Balanced, representative governance structures and Secretariat capacity.	Secretariat consortium inefficiencies; weak partner country engagement.	Evaluations flagged high transaction costs, need for clarity in Secretariat roles.	Governance reform roadmap; role clarity; periodic performance reviews.

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Financial model	A11	Revised model secures adequate, predictable, diversified funding.	Members maintain commitments; Secretariat manages resources transparently.	Underfunding; reliance on narrow donor base; inability to cover technical costs.	Evaluation flagged unsustainable 2020–25 model; Board discussions on reform.	Secretariat and Board implement three-track funding model (core, voluntary & project-based, and non-Member contribution mechanism); pursue multi-year agreements.
Monitoring, Evaluation and Learning	A12	Stakeholders value evidence-based learning and are willing to adjust priorities based on independent evaluation, State of the Data reviews, and partner country feedback.	IATI Secretariat maintains robust MEL systems (annual reviews, evaluations, data dashboards) and integrates findings into planning; Governing Board and Members' Assembly are receptive and responsive to MEL outputs.	MEL outputs not taken up in decision-making, limiting adaptive management. Weak feedback loops from partner countries and users. Secretariat lacks resources or capacity to produce regular, high-quality MEL products. MEL is perceived as a compliance exercise rather than a learning tool.	Gaps in country-level uptake and limited use of MEL for adaptation. Stronger link required between evidence, decision-making, and workplans. State of the Data concept endorsed by multiple members as a key accountability tool.	Secretariat institutionalise MEL into planning, annual State of the Data review and integrate into Board papers. Board mandates MEL review in annual work planning; use MEL evidence to prioritise resources.

# Value Proposition

## Positioning IATI as an Engine of International Cooperation

Cutting across the diverse stakeholders is IATI's universal value proposition: transforming transparency into an engine for accountability and effectiveness **for international cooperation**. IATI is not just an open data standard, it's the AI-ready data infrastructure powering the future of international cooperation. We are inviting partners to join this ecosystem, making their data available and using the IATI dataset as part of the global intelligence network driving greater impact.

The traditional model focused on whether organisations were publishing data. This was a critical first step: making aid and development finance information open and accessible, published frequently and support was available to data publishers.

### **But transparency today must go further...**

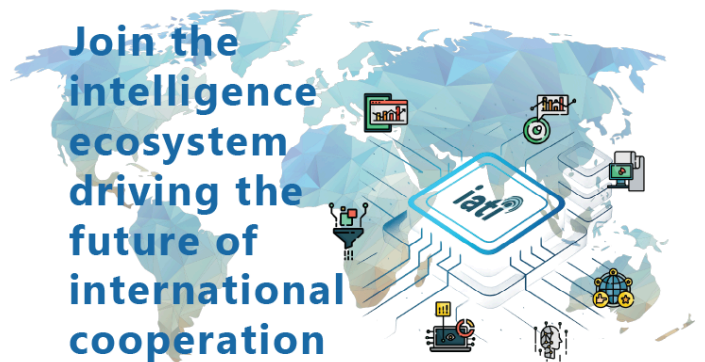
We are now moving toward a more advanced model that not only tracks whether data is published, but whether it is usable and used. This approach recognises and advances efforts to improve the interoperability, relevance and ease of use. To capitalise on the expanding value of **qualitative data, text and documents**, particularly with AI tools, IATI will ensure the expansion and use of these data types, and their metadata and linkages to IATI's foundational quantitative data.

### **...so transparency tomorrow can be transformative.**

We also have ambitions for the future of transparency, a step beyond usability and uptake, towards **measurable contribution to development cooperation impact**: understanding and tracking how that data is actively used to improve planning, coordination, budgeting, programming, accountability, and decision-making at national and global levels, and offers the opportunity to discern economic, sector-level, or even political capital "returns" on investments in data-driven decision-making

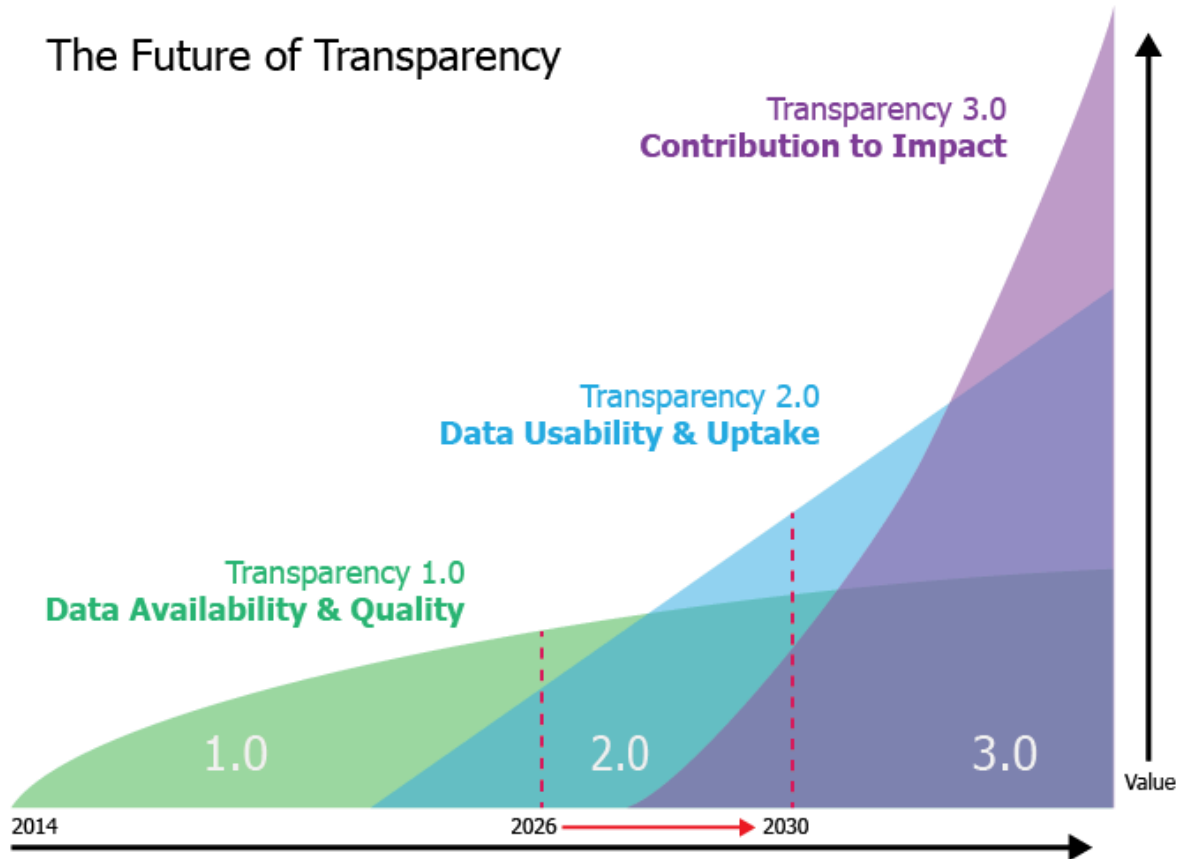
The ultimate goal for this third tier of transparency is to comprehensively demonstrate a clear line from **publishing data** → **using data** → **achieving results**.

By 2030 we aim to have advanced to the point that IATI is ready to embark on this ambitious future phase and value proposition: to meaningfully measure transparency - by data availability and use - and *also* by its own contribution to effectiveness. IATI can make transparency truly work for international



cooperation: driving better decisions, stronger partnerships, and more tangible outcomes for people and the planet.

## The Future of Transparency



### 1.0 Data Availability & Quality

- Standardised
- Open Access
- Frequent and Timely
- Complete and Granular
- Accessible and Machine-Readable
- Building Data Publishing Capacity and Support

### 2.0 Data Usability & Uptake

- Greater Trust and Coordination Between Partners
- More Visibility and Relevance
- More System Integrations and Interoperability
- More AI-ready text and document data
- More Effective, Data-informed Decision-making
- Intuitive User-Friendly Interface
- More Useful and Timely Analytics and Insights

### 3.0 Contribution to Impact

- Measurable Contribution to Efficiency and Effectiveness of International Cooperation
- Shared, Quantifiable Attribution Metrics of Transparency Towards Impact

- More Seamless Coordination around Shared Outcomes
- Better Budgeting, Planning and Execution
- Enhanced Monitoring, Evaluation and Learning
- Strengthened Public Trust and Accountability

## Elaboration of IATI's Value Proposition for Constituency Groups

IATI Members will be at the forefront of this movement, shaping and investing in the infrastructure that will underpin the next generation of development cooperation, and defining the underlying public data architecture with IATI's unique data pipeline and data set at its heart. By building on these network effects of an expanding IATI Membership, the value of increasingly comprehensive, high-quality data and synergies across the ecosystem, IATI enables effective development cooperation. New Members will be accompanied on this journey across data publishing, data utilisation, and contributing to the stewardship of the IATI Standard and governance of the initiative.

### Partner Country Governments

*You can use IATI to exercise country ownership, lead on transparency, strengthen coordination, and ensure external finance aligns with national priorities.*

- Track all development finance flowing into your country, including off-budget and NGO-led activities, by donor, sector, region, and delivery chain.
- Align IATI data with your national systems, such as Aid Information Management Systems, budget frameworks, and Integrated National Financing Frameworks (INFFs).
- Use real-time, project-level data to support planning, budgeting, results tracking, and SDG alignment across ministries and partners.
- Access subsidised tools, tailored technical support, and regional peer learning to build national capacity and leadership in transparency.

### Bilateral Donors and Financial Institutions

*IATI will provide greater visibility and recognition as a leader in transparency, and help drive smarter financing decisions.*

- Increase visibility and public trust: Support transparency portals and public dashboards to communicate impact, improve media narratives, and engage parliament and taxpayers.
- Demonstrate leadership and accountability: Use IATI to showcase your commitment to open, effective, and equitable financing, and to shape evolving global standards.
- Leverage data for smarter decisions: Integrate IATI into AI tools, dashboards, and risk analyses to monitor funding gaps, adjust portfolios, and align with national priorities.
- Publish once, report to many: Meet OECD-DAC, SDG 17.3.1, climate finance, and internal policy reporting requirements through a single structured pipeline.
- IATI will provide recognition and quality incentives through dashboards, *State of the Data analysis*, and public acknowledgement.

## **International NGOs and Implementing Partners**

*You can use IATI to build trust, expand your visibility, and strengthen your position in a competitive funding landscape.*

- Increase credibility, recognition, funding eligibility, and visibility by demonstrating open, accountable use of resources to donors, governments, and the public.
- Strengthen your MEL systems by integrating financial and results data for adaptive programming and learning.
- Inclusive Partnership - by showing how resources reach national and local partners - IATI enables inclusive partnership that will bring about enhanced impact.
- Meet multiple donor transparency requirements with one standardised data format—saving time and reducing duplication.

## **Academia, Policy and Research Institutions**

*You can use IATI to turn global transparency data into insights that shape policy, advance knowledge, and drive accountability.*

- Access a rich, AI-ready dataset to research trends in aid flows, localisation, climate finance, and equity across countries and sectors.
- Partner with IATI to co-develop dashboards, simulations, or tools that demonstrate how transparency data supports real-world decisions.
- Inform global policy debates with rigorous, evidence-based analysis rooted in timely, open data.
- Integrate IATI into digital tools, academic courses and student research to equip the next generation of development leaders with practical data skills.

## **Multilateral Agencies**

*You can use IATI to lead by example, fulfil global mandates, align with donor priorities, and strengthen country systems through open, structured data.*

- Increase credibility, funding eligibility, and visibility by demonstrating open, accountable use of resources to donors, governments, and the public.
- Improve cross-agency coordination and alignment with national plans by sharing real-time data with donors, governments, and partners.
- Enhanced resource mobilisation by generating donor intelligence that will allow diversification of funding and resource mobilisation.
- Lead on open and ethical data practices by shaping global standards and supporting country systems through consistent, timely, and accessible information.
- Strengthen your MEL systems by integrating financial and results data for adaptive programming and learning.
- Fulfil Quadrennial Comprehensive Policy Review (QCPR), SDG, and Development Cooperation Forum (DCF) transparency mandates one structured, harmonised publishing standard across all operations and offices.

## **Community Organisations, Media and Local Partners**

*You can use IATI to be visible, be trusted, and drive accountability from the ground up.*

- Gain visibility and credibility by publishing your data on a global platform trusted by donors, governments, and international organisations.
- Track how funding flows into your country, region, or sector and follow the money from donors to delivery. Hold duty bearers accountable.
- Access subsidised tools, training, and peer networks to publish, learn, and collaborate—without financial or technical barriers.
- Use IATI data in shadow reports, citizen monitoring, media investigations, or funding proposals to hold actors accountable and advocate for change.

### **Philanthropies and Foundations**

*You can use IATI to demonstrate your impact, align with global goals, and lead on ethical transparency.*

- Share open data to build trust, strengthen accountability, and position your work alongside wider international cooperation flows.
- Align and map your funding to SDG targets and priority sectors, supporting strategic giving and public good outcomes.
- Coordinate more effectively with governments, donors, and private actors by making your investments discoverable and comparable.
- Influence global transparency standards to reflect philanthropic values: ensuring data systems are inclusive, ethical, and enabling for grantees.

### **Private Sector and ESG Investors**

*You can use IATI to report transparently, align with global goals, and lead in responsible development finance.*

- Meet ESG and regulatory reporting requirements with structured, machine-readable data that aligns with global development priorities.
- Gain visibility and legitimacy in policy-relevant datasets, positioning your contributions alongside public and philanthropic finance.
- Identify investment opportunities by discovering aligned partners, sectors, and geographies.
- Shape future transparency standards to reflect the unique nature and potential of private capital in development.