MA Paper 1: Implementation update IATI work plan January - December 2024

1. Introduction

This update supplements the verbal update provided by the IATI Executive Director to IATI Governing Board members during the virtual quarterly meetings during the year covering twelve months of implementation updates spanning from 1st of January to 31st of December 2024. Information is presented in the order of the agreed work plan for the same period, listed under work scopes. This report would also provide a comprehensive financial report to the Governing Board as well as to the Members Assembly as at 31st of December 2024 based on a standardised format that has been approved by the Governing Board.

2. Implementation update on 2024 Work plan

Scope 1: Governance - Accountability Structure

The IATI Secretariat organised over the last twelve months four Governing Board meetings (excluding informal discussions). Board members received written and verbal updates on technical, financial, and operational matters and discussed upcoming work priorities for 2025. The first half of 2024 has been a pivotal period for advancing the overarching goals of the International Aid Transparency Initiative (IATI) and, more importantly, for strengthening the governance structure of the Initiative, while the second half was largely focused on deepening strategic engagements following the onboarding of the new Executive Director. The Secretariat has successfully recommended all action points provided during the 2024 Members' Assembly held in April 2024 as well as in successive Governing Board meetings.

Towards enhancing accountability and governance, in addition to day-to-day management and coordination, monitoring and managing risks for the initiative, key activities included:

- Board biannual election process leading to establishment of a new Board by April 1st, 2024.
- Planning and delivery of the IATI annual MA and Community Exchange (April 2024).
- Preparation and support to Governing Board meetings (January 17, April 11, April 23, June 4-5 (two in-person), 18th September and 20th of November. Launch and conduct an annual survey of members to inform strategic planning.
- Incorporation of updated clear guidance on 'good standing' and of waivers of membership contribution in the IATI SOP following consultation with members through the SOP Working Group. Further updating of the SOP has included references to the new governing arrangements instituted in 2023. SOP V.8 approved by members through written procedure Q2. The update of IATI's Standard Operating Procedures (SOP) has been completed with inclusion of content on clarification on waivers and financial good standing. This was published on the website in English and in French.
- Annual Result monitoring report (2023) had been released before the end of the year.

In addition, following the guidance provided at the April 2024 MA, the Secretariat advanced the work on the new Strategic plan during the last two quarters of 2024. The Governing Board cleared the terms of reference for the working group on Strategic Planning which is still open for registration to ensure an inclusive process for the development of the new strategic plan. This work is expected to continue into 2025 and is ensuring the ground for preparing the next strategic plan. The Executive Director provided an update on the Strategic Planning roadmap for the period of (2026-2030), based on the initial milestones shared during April 2024 MA. Based on the road

map, a series of activities are being executed including external environment analysis (completed), an independent review of the existing strategic plan (initiated) to draw key lessons, preparation of issue notes, consultation guiding questions and consultation leading to the establishment of a new Strategic Plan (underway). An independent review of the current SP will be undertaken concurrently, to inform and guide members to set IATI's strategic direction for the next 5 years. The independent evaluation commenced in December 2024.

Furthermore, since the latest presentation on the road map, several consultations are being conducted including in Nairobi (4-6th of November 2024) covering East, central and southern African stakeholders. A visioning workshop took place on 10th December 2024 and the first phase of the online moderated consultation was conducted.

An important task under this scope for the Executive Director working with the Governing Board is to manage risks facing the initiative. The risk register, which is the main tool used for risk management, has been kept up to date, with the addition of one new risk on financial sustainability:

- Risk description:
  - IATI's overall membership flows/cash liquidity and Trust Fund balances do not keep pace with operational costs of the new hosting arrangement.
- Impact:
  - Lack of predictable inflow of membership contributions combined with increased operational tempo of the new secretariat depletes liquidity and security reserves of the initiative.
- Management plan:
  - Regular cash flow oversight and analysis on financial projections/membership contributions provided on a regular basis; ensuring that the Board is alerted in advance of a risk that operations are depleting contingency reserves below the $1 million threshold.

The document is accessible at all times to the Board in the IATI GB# Shared drive, at the following link: Board Risk Register - Google Sheets

The Executive Director has maintained regular interaction with the Governing Board through regular weekly meetings with the Governing Board Chair.

Scope 2. Stewardship of the IATI Standard

Activities under this scope are on track. To maintain access and use of the IATI standard, routines and processes have been established to allow IATI Standard monitoring. Progress has been made on the IATI glossary. The initial terms identified from the Validator documentation have now been translated to French and Spanish. Follow-up actions will be to focus on identifying keywords and definitions from the Dashboard and Publisher documentation to be added to the glossary and translated to French and Spanish, and future maintenance of the glossary for consistency.

The three planned meetings of the timebound Stewardship of the Standard Working Group (SSWG) agreed at the Bogota MA took place. The meetings were attended with enthusiastic and positive participation by a dozen community members. ODS have set up a dedicated repository where members of the SSWG can discuss, develop, and improve the processes used to govern the Standard. Example changes discussed in the WG meeting have also been created sparking important discussions.

A clear need expressed by this group was to make progress in 2025 in terms of updating the IATI Standard, and for such processes to be a regular and expected characteristic of a modern and responsive initiative. Coupled with a renewed focus on how to evaluate and consider the impact and value of any updates and upgrades, it is envisaged that there is a strong foundation and goodwill to proceed in 2025 with this purpose. Many thanks to those that took part in this working

group, particularly with such dedication and diligence. The recommendations of the WG have been discussed during the 20th of November 2024 Governing Board meeting.

The Secretariat has produced a set of IATI Translation Guidelines setting out principles to be applied internally in relation to translation of different document and text types. These Guidelines have been operationalised in the IATI technical infrastructure, to enable online materials to be translated efficiently, with a successful first foray made to make the IATI Validator support documentation in English, French and Spanish.

Scope 3: Technical Infrastructure

Under this scope, the IATI Standard assets continue to be maintained and delivered. Technical maintenance and bug fixes were applied as needed. The underlying software (Wagtail & Django) that supports the IATI standard website has also been updated.

Good progress was made in an overarching design and functional alignment project, with a specification developed and a contract in place with external design partners. The first assets (header/footer) have been delivered and will next be implemented across the technical estate. This will provide a joined-up user experience for IATI's data access tools (d-portal, CDFD, Datastore, IATI Tables) as well as communications (website) and community (IATI Connect) assets.

Additionally, a first version of the new documentation theme is now in place for IATI Validator and has been announced on Connect. This further complements the design system project, to ensure a joined-up user experience. As noted in the previous section, this also integrates the translation infrastructure, to ensure IATIs digital estate can be made available in multiple languages in an efficient manner.

A Bulk Data Service has been deployed and communicated via IATI Connect and newsletter, and related tools are being migrated to it. This enables stakeholders to retrieve IATI data files in one go, including vital metadata in terms of the source and status of any file. This has been crucial work, given the distributed nature of the IATI data ecosystem, with publishers updating their data at any point. The Bulk Data Service now provides a modern, clear and authoritative source of information to those that need it. The file information service work (previously aligned with this project) will now be factored into the dashboard project (see below).

Work has begun on upgrading the IATI Dashboard. This work has several phases including addressing technical debt, integrating with a future version of the IATI Registry, and integrating relevant indicators from the Aid Transparency Index methodology in an inclusive process. Having timely and authoritative data-is a core need for many stakeholders and centralising the IATI Dashboard to be a source for that, rather than fragmenting such information across tools, is a driving factor. All these phases will be undertaken in acknowledgement of the IATI Data Policy currently being drafted in parallel, which will define how IATI tools should behave.

A single sign-on and identity service research phase has now concluded, exploring various options among products on the market that will allow IATI to operate a secure and standard-compliant identity and single sign-on service that will interoperate among the different components of IATI, including solid and open provision for 3rd party vendors to work with IATI Secretariat infrastructure. A prototyping phase is now underway to test various products and explore ways to develop an identity system and CRM that can work together effectively. Options will be developed paying close attention to feedback from the community to ensure that all practical and governance impacts of this important work are understood and can be addressed holistically.

Contract negotiation with third party provider Young Innovations resulted in agreement for integration of IATI Publisher with Aidstream, making the best features of these two tools available for publishers under a single IATI Publisher tool. An engagement plan has been developed to keep community members informed and support users with changes to the tools. Concerns raised by the governing board have been considered and will be addressed at all stages of the project.

The IATI Validator was enhanced to check cross-references to other IATI activities, with notification shared through IATI Connect.

A draft IATI Data Policy is prepared which will comprehensively describe how the Initiative's tools work with IATI data. Feedback and consultation is currently underway. Next steps are to review and amend based on feedback. It will be ready for sharing more broadly, and guidance will be sought from the Executive Board on its adoption.

Improving information management for the secretariat, including a review of the tools and processes in place. Work is underway to rationalize the data held in secretariat operational tools.

Scope 4. Publisher and User Support

Daily triage established on IATI Support desk, including Service Level Agreement thresholds and automated workflows. Established team protocols and mechanisms for the team to share and progress support queries. This is expected to improve users' journey going forward.

Effective help desk support has been provided with the highest rating in terms of satisfaction. To illustrate the demand for support desk services, an average of 123 support tickets were created each month in Q3, with July 2024 having the highest volume and September 2024 the lowest. These volumes are comparable to previous periods. Successes to highlight include the Development Bank of Latin America and the Caribbean (CAF) publishing IATI data for the first time in August (following a year of Secretariat support) and Bahrain's Ministry of Foreign Affairs establishing contact to begin their publishing preparation.

Towards improving the experience of publishing in IATI, improvement work on IATI Publisher began in August 2024 and it is deepening in 2025. This has initially focused on streamlining the activity publication process, aligning data completeness checks with the IATI Standard, and implementing an in-tool workflow to better guide new users through the steps to publishing data. These aim to reduce dependence on external written guidance, save users' time and reduce queries to IATI Support.

The first version of a modern documentation platform is in place that can scale to meet IATI needs. Documentation is being migrated to it starting with validator documentation. We are methodically migrating to an industry standard platform (ReadTheDocs) for technical and support documentation. IATI Translation Guidance note is prepared. The Note aims at providing clear guidance on how and what the initiative actively provides multilingual support. Draft is ready for comment/feedback. Work underway to ensure this is considered from a standard, tools, and guidance standpoint to instigate French and Spanish translation text for core aspects of the data standard, tools and guidance. Translation agencies identified and terms agreed for the translation services include content auditing, proofreading, copy-editing and other services to improve the written English content prior to the translation itself.

ODS reviewed the IATI website's data publishing pages, checking content for accuracy, and making minor navigation changes to help website visitors find the information they need. This has preceded a wider audit of website content, led by external agency Content Design London. The website's Donor reporting requirements page has been updated and conversations held with the relevant governments about how ODS can best work with them to support their partners to publish.

A workshop with the UN OCHA Financial Tracking Service (FTS) was held in October 2024 with the Ministry of Foreign Affairs of Denmark also participating. Progress was made between all teams to understand the different data models, with a prototype being created to illustrate how

IATI data can be transformed for FTS needs. A joint work plan has been prepared with FTS to further this work, which has been given impetus via the decision of the European Commission to decommission the EDRIS system in March 2025. Also, within the humanitarian context, detailed discussions are underway with the Centre for Humanitarian Data (HDX) to bring their "4Ws" data product into the IATI unified platform.

Demand for, and support to, different thematic communities, continues to expand. The Global Alliance for Food Security (GAFS) partnership continues, and new engagements are underway with UNICEF's Education Cannot Wait (ECW) initiative, Tracking Funding to Indigenous People and Disaster Preparedness communities, and Land Portal also now actively seeking to engage. With similar challenges faced by each of these communities, the Secretariat is exploring ways to projectise this workstream into a new offer in 2025.

Scope 5. Advocacy, Community and Communications

Following the onboarding of the new Executive Director, the Board requested the development of an updated engagement strategy and plan covering the current strategic period. Based on the IATI's Engagement Strategy 2024 - 2025 several activities were executed by the Secretariat. The three main engagement priority areas were:

- Promote the transparency of aid as a critical element of effective development within the sphere of open data and transparency of finances.
- Enhance and facilitate the use of IATI data to drive decision-making and transparency.
- Enhance IATI membership, drive community growth & ensure financial sustainability.

Towards promoting transparency of aid and ensuring IATI's visibility, several activities targeting the Fourth International Conference on Financing for Development (FfD4) were undertaken during the reporting period. IATI submitted an element paper providing official input to the FFD4 outcome document emphasising on the important role IATI plays in making development and humanitarian finances transparent. IATI's element paper calls for action to publish all finances using IATI's standard. More information on the submission is available: Inputs to the Elements Paper for FfD4 | Financing for Sustainable Development Office. Towards enhancing visibility and increasing IATI's bid to be included in the outcome document, IATI co-hosted a side-event at the UN High-level Political Forum on Sustainable Development (HLPF) on July 15 to raise awareness about the importance of transparency and effectiveness as key enablers for sustainable development. The event was co-hosted with Global Partnership for Effective Development Cooperation (GPEDC) and the keynote speaker was the Economy and Planning Minister from Chad, who explained how their government had benefited from using IATI data. Other speakers represented: USAID, UN Multi-Partner Trust Fund Office, Publish What You Fund and the Government of Nigeria. The side-event called for a commitment to IATI publishing at the Fourth International Conference on Financing for Development (FfD4) in June 2025. The side-event has led to subsequent proactive engagement from the United Nations Department of Economic and Social Affairs (the office leading on the FFD4 process) with IATI. Considering the significance of this process to IATI's mission, IATI will engage closely in the FFD4 process in the remainder of 2024 and into 2025, including hosting a side-event in February 2025.

Further enhancing IATI visibility, the IATI Secretariat prepared a report to raise awareness of the use cases and progress of the initiative, and to set out the challenges ahead in transparency and open data agenda. The report will be published in January 2025 at the MA and includes five case studies to demonstrate IATI's tangible impact in the world which will be published in a standalone report and on the IATI website. This cover improving accountability in the Netherlands, IATI's data in the Food and Nutritional Security Dashboard, African Development Bank's Map Africa Tool, CAF - the development bank of Latin America, and use of IATI data by the Nigerian Federal Ministry of Budget and Economic Planning.

Throughout the second half of the year, UNDP conducted direct outreach through meetings with the United Nations Permanent Mission of Nigeria, the Netherlands, Nepal, Ethiopia, Gambia, Cape Vered, Kenya, Vanuatu, Ghana; Tuvalu, Fiji, Peru and CARICOM, to explore potential

membership and partnerships. Several communication materials supporting engagement activities such as country data analysis were prepared. In addition, outreach activities with CSO are leading to potential new members being engaged such as DefendDefenders. From the partner government side, Senegal and Gambia have joined as new members of IATI.

Towards enhancing, facilitating the use of IATI data to drive decision-making and transparency as well as fulfilling the commitment made at the Members' Assembly (23-24 April Bogotá), the IATI Secretariat supported the Board Chair to hold brainstorming sessions for members to share ideas on how to best promote the use of IATI. During August, two virtual Data Use Brainstorming Sessions were held, with over 60 members from across all member constituencies. A **Summary and Actions paper**, makes recommendations for actions that will be taken forward as part of IATI's 2025 annual work plan, data use strategy and the initiative's upcoming IATI Strategic Plan post-2025 consultation process. Towards implementing the actions recommended in the brainstorming sessions, a successful workshop entitled "2024 IATI Africa Regional Workshop" in Nairobi, Kenya, which brought together 48 participants from partner country governments, providers of development assistance, CSOs, public finance/citizenry budget advocacy organisations, academia/research institutions, and media organisations involved in investigative journalism based in East, Central and Southern Africa. The workshop was aimed at providing much needed awareness on IATI data, capacity building on IATI data use tools as well as providing hands-on support to key data user groups. As part of this workshop, IATI Secretariat organised a full day consultation on the next Strategic Plan (2026-2030) which generated important insights related to the emerging trends in the financing landscape, IATI's accomplishment so far, challenges, opportunities including enablers. The workshop provided an opportunity to capture vision and success factors for transparency beyond 2030.

Similarly, several engagements started with IATI members and prospective members, UN Missions in New York, bilateral partners, multilateral organisations, Funds, Philanthropic organisation, and CSOs. These engagements have already started to bear fruit in terms of strengthening relationships and contributing to resource mobilisation efforts. IATI continued to secure much needed voluntary contributions (Euro 200, 000) from the EU for 2025 with agreement being finalised in November 2024 focusing on data quality and membership growth.

As part of these efforts, IATI was represented at the UN Data Forum side event "Measuring Inclusive Development in the Global South" on the margins of the World Data Forum in Medellin, Colombia, on November 12. This event will showcase how IATI is addressing the challenges in measuring and quantifying South-South Cooperation, with the goal of enhancing transparency and efficiency in resource allocation for this type of aid among countries in the Global South. This side event represents an important opportunity to demonstrate IATI's commitment to fostering inclusive development and collaboration among southern partners. Similarly, attendance at the OECD DAC WP-STAT meeting in Paris (13 Sept) cemented an important working relationship and visibility of IATI at this forum.

Regular communication activities were fully executed by the IATI Secretariat supporting effective communication within Governing Board and members. IATI updated the event calendar in the GB shared drive as well as in a publicly-available copy on the IATI website at the following link: https://iatistandard.org/en/events/iati-events-calendar/. Some of the key activities executed during the year include in Q1, a full communications plan was delivered for the Governing Board Elections 2024, including drafting the election timetable, members communications, nominee correspondence and results announcements across IATI Connect, newsletters and the IATI website. This resulted in an orderly election process that was delivered according to the planned timetable. A communications plan was also delivered to promote the Members' Assembly and Community Exchange 2024 in March. This included event branding, invitations, social media promotion, news posts, and coordinating a press release with APC-Colombia and DANE. The posts for the event attracted the highest audiences on social media for IATI so far this year. A key activity concluded in Q2 was the drafting, design, translation, publication, and issue of the IATI Annual Report and Annual Financial Report 2023. Highlights included data showing activities published with SDG data increased in 2023 by 23% compared to 2022, and a case study on IATI's collaboration with the Global Alliance of Food Security (GAFS). In Q3, following the launching of 2024 Aid Transparency Index (ATI), IATI's visibility was raised using appropriate communication means. In Q4, several communication activities to promote the new IATI strategic planning

process and the launch of the 2023 monitoring report were conducted. IATI news continued to be delivered through regular communications channels including iatistandard.org, X, LinkedIn, Facebook, Whatsapp, the IATI Newsletter and Members' Update from the IATI Chair of the Board.

Scope 6. Policy and Planning Services

Scope Area: Policy and Strategy Development

In a significant development, collaboration between IATI and OCHA's Financial Tracking Service (FTS) was strengthened through a joint workshop with the Ministry of Foreign Affairs Denmark, held in Istanbul from October 9-11. This workshop marked an important milestone in 2024, advancing cooperation with UN OCHA and FTS to explore the utility of IATI data for diverse humanitarian needs. Building on this partnership, further progress is anticipated through a Denmark-led pilot aimed at harmonising reporting processes between IATI and FTS, making data more actionable and relevant for humanitarian stakeholders. This initiative also provides a critical opportunity to focus on European Union member states and their partners following the decommissioning of the widely used EDRIS reporting mechanism for EU humanitarian reporters.

The *IATI 2030: Strategic Pathways in a Changing ODA Landscape* paper, which provides a comprehensive landscape analysis, will inform the upcoming strategic planning consultation process. This marks a pivotal moment for charting the Initiative's future direction. In addition, towards supporting the TWGs work of SSC, IATI Secretariat prepared a policy brief using IATI data to explore and inform next steps in implementing South-South Cooperation (SSC). The policy note informs the work of SSC TWG which was established by the Governing Board in June, 2024 to advise the board on SSC flows based on the approved TOR. The push towards developing SSC policy guidance in IATI follows the Governing Board's expressed commitment in Bogotá to formulate a working group among key SSC stakeholders in the community to assess the application of IATI to enhance transparency and coordination of SSC partnerships. As a concrete first step from the South-South Cooperation Working Group, the Secretariat will continue mapping reporting mechanisms within the IATI Standard to identify synergies.

Scope Area: Policy Advice

The Secretariat has been actively engaged with the pre-arranged financing Community of Practice hosted by the Centre for Disaster Protection, to inform the draft report, The State of Pre-arranged Financing for Disasters 2024. This work leverages methodologies, including machine learning, with an application of IATI data to improve forecasting and preparedness. In addition, the IATI Secretariat participated in discussions on tracking funds for Indigenous Peoples and Local Communities during the margins of the UN General Assembly. This workshop sought to take stock of progress in implementing the Paris Roadmap, share tracking and monitoring experiences, and discuss next steps to enhance the transparency of funding for Indigenous Peoples and local communities.

Engagement with UNDP country offices increased, including provision of policy advice to UNDP's Community of Practice on Aid Coordination in the Arab States region. The Secretariat remains involved in policy dialogues with key stakeholders, including the application of IATI data during consultations on Anticipatory Action with OCHA CERF, engagements with the Global Alliance for Food Security (GAFS), and collaboration with the Centre for Humanitarian Data / Humanitarian Data Exchange. During the reporting period, the Secretariat provided guidance and technical support to the UNDP Country Office in **Ukraine** to facilitate the government's development of an aid information management system to strengthen the government's transparency and accountability mechanisms to report on external financing flows into Ukraine. The Secretariat also provided technical assistance to the DREAM project portal in Ukraine, (a new procurement monitoring system led by Open Contracting Partnership and Prozorro) to leverage best practices in using IATI within the context of Ukraine's reconstruction and recovery procurement contracting. The Secretariat also supported the UNDP Country Office and the Government of Nepal to develop

its new Development Finance Information System (DFIS), including working with the DFIS developer to integrate IATI data from the Datastore.

Scope 7: Operational and Financial management

Following the MA and Community Exchange meetings in Bogota, Colombia, in April, UNOPS has focused on liaising with members to secure the signature of new Contribution Agreements. This effort includes raising awareness about the benefits of multi-year agreements, which will cover the current hosting arrangement until June 2028. As agreed at the March 2023 Members' Assembly meeting, some IATI members unable to enter contracts with UNOPS are instead routing their IATI contribution through UNDP. These members are Germany, Canada and Switzerland. UNDP holds a finalized multi-year agreement with Germany (BMZ) and Canada (DFATD).

As per the recommendation of the MA and the request of the Governing Board, IATI Secretariat produced financial reports in a standardised format. The data presented here in this report is current as of 31st of December 2024. Financial information might change once the financial year closes which will be updated and shared in the annual report. The information provided is intended to provide a comparison between the final year of the previous UNOPS IATI project (2013–2023), under the former Secretariat hosting arrangement, and the first year of the current project (2024–2028). The previous IATI project has now been fully closed both operationally and financially, and its remaining balance, amounting to USD 1,476,766.39, has been entirely rolled over to the current project, as agreed by all parties and approved by the Board (*Ref: email 12 January 2024 – Decision on WP/2023/2: Transfer of IATI Trust Fund to new hosts*).[1]

As indicated in table 1, below, total income in 2023 was US$ 2.7 million, while expenditure was US$ 4.05 million. Thanks to the carried over funds from 2022 (USD 2.6 million), IATI was able to meet its financial obligations. As of 31st of December, 2024, IATI received income of around USD 2.8 million, which includes all memberships paid plus a voluntary contribution from the European Commission - EC (USD 109,850 for 2024 and USD 62,081 for 2023, both paid in 2024).

In addition to continuing its collaboration with UNDP to propose solutions for IATI's greater financial sustainability, UNOPS has worked diligently to renew partnerships, formalize new ones, and collect payments in 2024. .

In line with the SOP paragraph 2.4 on Waivers of Membership Contributions, UNOPS has also followed up with members that have previously requested waivers to enquire whether these are still needed in 2024 for political, social, economic or other justifiable challenges impacting on their abilities to pay.

Although expenditures in the first half of 2023 (USD 2,379,069) were higher than in the same period of 2024 (USD 1,639,815.49), the pace of implementation increased during Q3 and Q4 of 2024. As a result, this year's total expenditures, estimated at USD 4,357,137, exceeded those of 2023 (USD 4,050,156) by 7.5%.

Table1: Total income and expenditure (2023/2024) by Quarter

[1] USD 1,028,288.10 in February 2024 and USD 448,478.29 in July 2024.

2023							
Income				Expenditure			
Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
689,385	301,500	800,313	930,655	1,221,883	1,157,186	961,458	709,629
		*Total income:	**2,721,853**			Total expenditure:	**4,050,156**
2024							
Income				Expenditure			
Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
1,025,070	543,000	557,532	733,312	682,774	957,042	1,159,138	1,558,204
		**Total income:	**2,858,914**			Total expenditure:	**4,357,157**

Notes Table 1: *The total income amount includes contributions paid directly to UNDP (USD 85,000) and the Canada DFATD and UNOPS voluntary contribution (USD 69,451). It excludes the unspent balance carried over from 2022 (USD 3,935,946).

**The total Income amount includes contributions paid directly to UNDP (USD 258,139) and EC voluntary contributions (USD 109,850 for 2024 and USD 62,081 for 2023, both paid in 2024). It excludes the unspent balance carried over from 2023 (USD 2,638,578). It also excludes the transfer of the project balance from the old to the new IATI project (USD 1,476,766.39)

As demonstrated in Table 2, below, the overall delivery rate — the proportion of the budget that has been spent — is estimated at 91% for 2024. End of financial closures are ongoing and final figures will be updated once this is completed. The final figures will be realized in the Annual report.

Table 2: Expenditure by Category (2023, Jan. – Dec. 2024)

	2023 Full Year			2024 Full Year (Budget) - Jan to Dec 2024 (Exp)		
Cost Category	Budget	Expenditure	Expenditure	Budget	Expenditure	Expenditure
Personnel	**2,230,462**	**972,732**	**44%**	**1,793,372**	**1,580,495**	**88%**
Labour Cost - IP Staff		231,783			1,048,745	
Internship Stipend		6,424			1,383	
Labour Cost - International Personnel Services Agreement (IPSA)		567,978			514,957	
Labour Cost - IP Staff on Temporary Appointment		166,547			15,411	
Consultancy / Service Contracts	**2,539,801**	**2,425,363**	**95%**	**1,374,944**	**1,626,879**	**118%**
International Consultants - Short Term Support Contractor		893,061			601,132	
International Consultants - Short Term Technical Contractor		28,675			75,812	
Service Contract Holders		479,924			942,134	
Long Term Contractual Service Contracts		480,620			-	
General Insurance - Consultancy		458			-	
Service to Projects - General Opex		3			7,800	
DI Salaries		542,622				
IT Applications / Subscriptions	**258,652**	**146,776**	**57%**	**341,142**	**78,297**	**1%**
Information and Communications Technology (ICT) Supplies		74,148			3,574	
Email Subscription		1,278			-	
Computer Software		19,348			6,389	
Maintenance Cost - Software Licenses		51,600			34,800	
Print and Publications		-			33,534	
Other Media Costs		403			-	
Travel	**286,718**	**227,987**	**80%**	**543,355**	**287,646**	**27%**
Travel Tickets - International/Local		89,300			147,305	
Daily Subsistnce Allowance - International/Local		82,850			72,263	
Travel Cost - Other		52,626			23,202	
Learning/workshop/training costs					44,875	
Grants				**400,000**	**400,000**	
Publish What You Fund (PWYF)				400,000	400,000	
Others	-	**19**	-		**26**	
Foreign Exchange Losses		43			371	
Realized Loss		23			(345)	
Unrealized Foreign Exchange Gain		(47)				
Facilities and Administration - Implementation	**414,010**	**277,279**	**67%**	**312,051**	**383,815**	
Facilities and Administration - Implementation		277,279			383,815	
Grand Total	**5,729,643**	**4,050,156**	**71%**	**4,764,863**	**4,357,157**	**91%**

Notes Table 2

* Personnel include (FTA/TA/IPSA and intern contracts and related personnel costs)
* Consultancy (Individual consultants and company service providers). A portion of the 2023 ODS expenses was captured in 2024. Oct-Nov 2024 estimate fees included - payment pending.
* IT Applications / Subscriptions (IATI tools/platforms and monthly subscriptions i.e. MailChimp, IATI Connect, Zoom Support, etc.)
* A separate budget line has been created for Grants (PWYF) from the IT budget in this table. The overall budget remains the same.
* General Management Support Fees - UNDP rate 8.0%; UNOPS rate 3.95%
* Travel (Secretariat travel costs for meetings and IATI workshop travel costs)

To review expenditure by scope, it is important to note that the activities planned for 2024 have been organized under new and different categories in the ongoing work plan. For comparison purposes, the 2023 activities have been regrouped under these new categories. Just as was done prior to this reorganization, each scope includes the associated personnel costs. A breakdown of the figures can be found in Table 3.

Table 3: Expenditure by Scope (2023/2024)

2023 Full Year				Jan to Dec 2024		
Expenditure by Scope	Budget	Expenditure	2023 Delivery	Budget	Expenditure	Delivery rate
Scope 1: Accountability Structure	640,072	423,700	66%	489,460	419,122	86%
Scope 2: Stewardship of the IATI Standard	185,640	55,211	30%	314,007	357,834	114%
Scope 3: Technical Infrastructure	277,315	150,038	54%	827,388	812,603	98%
Scope 4: Publisher and User Support	1,069,724	806,823	75%	665,909	620,560	93%
Scope 5: Advocacy, Community and	858,301	612,988	71%	643,055	539,387	84%
Scope 6: Policy and Planning Services	339,767	87,599	26%	528,939	731,556	138%
Scope 7: Operational Management	760,323	510,342	67%	1,127,095	692,680	61%
Scope 8: Procurement and Contracts Management	478,498	293,994	61%	169,010	183,415	109%
Scope 9: Transition Activities	1,120,003	1,109,461	99%	-	-	
Grand Total	**5,729,643**	**4,050,156**	**71%**	**4,764,863**	**4,357,157**	**91%**

As mentioned earlier, the 2024 overall delivery rate is estimated at 91%, which already exceeds that of 2023. This rate includes the full payment of the grant support to Publish What You Fund, amounting to USD 400,000.

In September, the 2024 UN to UN Contribution Agreement which forms the basis of the relationship between UNDP and UNOPS was amended to reflect the full year's work plan, and subsequently the second instalment transfer was received by UNDP, enabling it to carry out its project activities. In early December, UNOPS transferred the third and final tranche of agreement to UNDP, thus ensuring cash availability for the latter until the end of the year.

The key activities executed in 2024 includes: IATI-FTS meeting in Istanbul from 9 - 11 October brought together IATI Secretariat with OCHA Financial Tracking Service colleagues and the Denmark Ministry of Foreign Affairs to develop methods which European Member States could effectively report their humanitarian flows, while informing subsequent updates to IATI guidance/humanitarian standard. UNDP also carried out a successful regional workshop on "Strengthening IATI Data Use among East, Central and South African Partners" from 4 - 6 November in Nairobi which brought together over 30 participants from partner country government members, research institutions, CSOs and investigative journalists from the region. This workshop aimed to raise awareness of the benefits of utilizing IATI data to inform national planning and budgeting processes for East, Central and Southern African members.

The IATI Executive Director accompanied by UNDP's SDG Integration team Chief attended the PWYF Launch of the 2024 Aid Transparency Index in Washington D.C. on 16 July 2024, where the latter made a presentation highlighting the synergies of IATI data with SDG integration efforts at UNDP. This was a key opportunity for the IATI ED to meet and network with transparency advocates, specifically partners like USAID, Brookings Institute, and the IFC.

Delivering on a commitment of the IATI ED to undertake a review of IATI's financial sustainability, UNDP and UNOPS prepared a detailed analysis report for the Board laying out the financial picture for the initiative. The report included future forecasting with possible scenarios, challenges, and recommendations for increasing income streams, and was shared with a working group on Financial Sustainability, which is newly established by the Governing Board to engage members on decisions around this important topic.

Scope 8: Procurement and Contracts Management

Several procurement transactions took place during the year. For instance, UNOPS procured a moderator for the April Members Assembly meeting in Colombia, and UNDP procured a consultant leading up to, during and after the event. UNDP also continues to manage the Long-Term Agreement with Open Data Services (ODS) for technology service support to IATI, engaging ODS personnel support and procurement of various IT tools and applications for the implementation of technology work under scopes 2 – 4 of the work plans. This includes occasional travel for ODS supporting the IATI workplan, such as the February work planning exercise, April

Members Assembly meeting, and June Board meeting. In Q3 in support of various meetings, engagement work and travel. These activities are detailed below:

- UNDP organised meeting services for the International Aid Transparency Initiative (IATI) / Global Partnership for Effective Development Cooperation (GPEDC) side event at the UN High-Level Political Forum on Sustainable Development (HLPF) on July 15, 2024. This included reserving a conference room, arranging IT support, translation services, branding materials, catering, and covering travel costs for Henry Asor Nkang's participation.
- Simultaneous interpretation for English / French / was procured for the IATI Member Data Use Brainstorming Session on how to expand the use of IATI data on 28 August 2024.
- UNDP also maintains monthly subscriptions for essential IT tools and applications necessary for work plan activities, such as MailChimp and Adobe Acrobat/Creative Cloud licence.
- To further support the Secretariat team, an Engagement Specialist has been hired on a short-term consultancy contract to facilitate strategic plan consultations with both external and internal IATI stakeholders, as outlined in Scope 5 of the work plan. This short-term consultancy has been extended into Q1 of 2025 for continuity of engagement activities support until the Engagement Specialist post is filled in 2025.
- UNDP sourced services of UNDP Kenya office to handle the full logistics of the Eastern, central and southern Africa workshop in November 2024. Closure activities are underway to close out all workshop financial transactions before year-end.
- The services of a graphic designer have been engaged by UNDP to provide design support on the IATI Anniversary report as well as the 2023 Monitoring report.
- An Individual Consultancy contract (IC) has been issued to lead IATI's strategic planning exercise and support the IATI Secretariat as "Strategic Planning Consultant". The IC will work with the IATI Secretariat throughout the main phases of the strategic planning process, from September 2024 to December 2025 and lead on drafting the Strategic Plan and Results Framework, as well as take on a leading role in the consultation of key stakeholders.
- Two independent evaluators on Individual Consultancy (IC) consultants have been engaged by UNDP to review the implementation of Strategic Plan objectives (2020-2025) within the context of its mandate, strengthen IATI's accountability to its key stakeholders, and enable drawing of key lessons learnt to support transformation of the initiative.
- The MA Event Support IC consultancy has been extended until Q1 of 2025 to provide the IATI Secretariat with additional support in 2025 on the EU workshop, a side event at the February FFD4, support with outreach to EU based organizations and proposal on resource mobilization.
- UNOPS has recruited a Programme Management Support Officer to join its team on 2 January 2025. This additional personnel resource is expected to enhance both the speed and quality of services provided to members and the Secretariat.
- UNOPS has also procured translation services for ad hoc purposes and interpretation services for the IATI 2030 Visioning Workshop, held on 10 December 2024 and for the MA Meeting scheduled for January 2025.

Conclusion and consideration for Board

Progress has been rapid across the scopes of the 2024 work plan, with an increasing rate of delivery. The IATI Executive Director is leading the Secretariat towards higher delivery rates across several important fronts, preparing for evaluation of the current Strategic Plan and simultaneously consultation and drafting of a new Strategic Plan for members approval in Q4, 2025.

Some of the key challenges encountered during the reporting period include:

- Staffing of the secretariat: The Secretariat is facing a major challenge due to staffing issues. As per the agreed work plan, it is envisaged that UNDP will have eight full-time staff, the Secretariat is only functioning currently with six with two critical positions vacant. These include an engagement specialist whose contract was cut short and an operational associate which was not hired. These positions are key to the smooth functioning of the

Secretariat. Similarly, the delay in the recruitment of the executive director created a significant strategic leadership gap. The recruitment of the two remaining staff should be fast-tracked. There is an urgency in recruiting the Operations Associate to perform the procurement buyer function. UNDP Internal Control Framework dictates that this function must be separate from the requisitioner function performed by the Operations Specialist. The absence of the Ops Associate delays procurement/travel and other administrative tasks because this function is currently being served exceptionally by an associate outside the team and subject to this colleague's availability.

- Delay in the approval of work plan – considering the transition process to the new board and the approval of the work plan in April, some delays in implementing the work plan have been observed. Moving forward to correct this, for 2025 early preparation of work plan and approval has been pursued.
- Delay in payment of key partners: Due to several compounded challenges including approvals and UNOPS' administrative challenges related to the unique procurement process involved, the payment to Publish What You Fund (PWYF) was not made as initially planned. This issue has now been addressed.

Mitigation strategies are put in place addressing the challenge by bringing on-board short-term consultants to assist for shortage of staff; and early planning to approve 2025 work plan has been agreed and executed. Looking ahead, the Secretariat also developed a robust 2025 work plan based on agreed priority areas in the Q3 Board Meeting. The 2025 work Plan was approved by the Board before the end of the year. Key lessons were drawn on implementation challenges which will be incorporated in 2025.