Endorsement version

The Integrated Financial Accountability Framework (IFAF)

INTOSAI GOV 9250	The International Standards of Supreme Audit Institutions, ISSAI, are issued by the International Organization of Supreme Audit Institutions, INTOSAI. For more information visit *www.issai.org*

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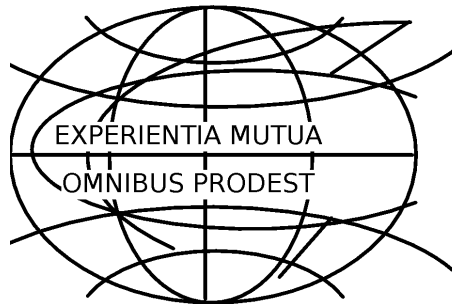
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The Integrated Financial Accountability Framework (IFAF)

Table of content

Foreword

I.   Since the beginning of the 21ˢᵗ century, the growing human and economic impact of humanitarian crises has led the international community to pay closer attention to the effectiveness of aid. This has led to a global campaign to improve transparency and accountability.[1] The 2005 Paris Declaration for Aid Effectiveness, reinforced by the 2008 Accra Agenda for Action, included Mutual Accountability as one of its five core principles.[2] Transparency was a key issue at the High Level Forum on Aid Effectiveness held in Busan, Korea, in late 2011. Donors signed up to implement a common, open standard for electronic publication of aid information, based on the International Aid Transparency Initiative (IATI) and the Organisation for Economic Cooperation and Development (OECD) Development Assistance Committee (DAC) statistical reporting standards.[3]

II.   The recognition that an indispensable precondition for improving aid effectiveness is greater transparency and better information resulted in the improvement and development of numerous data initiatives: databases such as the OECD-DAC Creditor Reporting System (CRS), open data initiatives, such as those launched by the World Bank and information repositories such as IATI. The data made available by these initiatives are often provided in real time and on a voluntary basis, and are used in preparing for and responding to emergencies, for coordinating aid delivery and for carrying out preliminary assessments and evaluations of humanitarian crises.

III.   However, these initiatives do not meet all financial information needs. The 2012 Global Humanitarian Assistance report states that: "Tracking the humanitarian dollar through the system is currently hindered by the lack of information on what has been delivered to whom and the absence of a feedback loop that enables the people affected by crises to say what they have received, and when. Without this feedback or aggregated data on what commodities and services have been delivered, the effectiveness and efficiency of the humanitarian response is hard to measure."[4]

IV.   External auditors of government finances drew a similar conclusion in the wake of the December 2004 earthquake and tsunamis, which killed over 230,000 people in 14 countries around the Indian Ocean. It was one of the deadliest natural disasters in recorded history, prompting a worldwide humanitarian response with more than USD14 billion donated in humanitarian aid. The aid flowed in quickly from a vast number of donors to many different recipient entities. There was clearly an urgent need for coordination at all levels. In 2005 INTOSAI put together a Task Force of SAIs to coordinate the assessment of the accountability of the aid related to the disaster. It found that aid flows could not be traced from donors to recipients and that the same aid payments were often reflected differently in the financial reports of recipient entities. INTOSAI asked the Working Group on Accountability for and the Audit of Disaster-related Aid[5] (AADA) to address the manifest lack of

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[1]   http://www.devinit.org/information-is-power-development-initiatives-calls-for-access-to-information-to-be-a-post-2015-millennium-development-goal

[2]   http://www.oecd.org/dac/aideffectiveness/parisdeclarationandaccraagendaforaction.htm

[3]   http://www.aideffectiveness.org/busanhlf4/images/stories/hlf4/OUTCOME_DOCUMENT_-_FINAL_EN.pdf.   p 23

[4]   http://www.globalhumanitarianassistance.org/wp-content/uploads/2012/07/GHA_Report_2012-Websingle.pdf

[5]   The Working Group on Accountability for and the Audit of Disaster-related Aid was made up of 22 SAIs and existed from 2008 to 2013. It produced ISSAIs 5000, 5010, 5020, 5030 and 5040 (see

transparency and accountability in the financial reporting of humanitarian aid.

V. The Working Group looked at the information initiatives in existence or being created and observed a paucity of audited and openly available ex-post financial information on aid flows in humanitarian aid. In common with donors, taxpayers and civil society entities, SAIs required better access to financial information to assist them in their task of holding actors in humanitarian aid accountable for their use of aid. The Working Group concluded that this type of data was not currently available.

VI. To ensure the necessary level of accountability, INTOSAI proposes that all entities required to report on transfers of humanitarian aid transactions produce and publish tables which would show clearly all transfers (receipts and payments) of humanitarian aid. The tables would be prepared in a simple and standardised way, be audited and be made publically available on the internet. The tables can be linked together to form the Integrated Financial Accountability Framework (the IFAF). If applied to all flows of humanitarian aid, the Integrated Financial Accountability Framework tables (IFAF tables) would allow donors, recipients, citizens and auditors to trace aid from the donor to the final recipient and vice versa.

VII. INTOSAI has considerable interest in the implementation of the IFAF. Supreme Audit Institutions would benefit from having financial data in a form which assists them in:
- constructing an audit trail,
- building up an overview of a crisis,
- evaluating effectiveness,
- cross-checking data for the entity they are auditing to audited data available on the internet and where appropriate follow up discrepancies and
- identifying which auditors have audited the same or similar aid flows with a view to the coordination of or collaboration on audit work.

Donors potentially gain:
- cost savings because instead of receiving multiple reports from aid recipients, they can access standardised data on all humanitarian aid they donate as well as that donated by others;
- the means to identify the path humanitarian aid donations have followed to the entity implementing the action or to the affected population;
- greater assurance that humanitarian aid receipts and payments are correctly recorded (because IFAF tables are audited by the entity's external auditor) and
- access to audited, simplified, standardised and comparable data which can be used for comparison and as the basis for subsequent effectiveness assessments.

VIII. Recipients of humanitarian aid[6] should find that:
- costs go down because preparing a single IFAF table is less time-consuming than

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http://www.issai.org/4-auditing-guidelines/guidelines-on-specific-subjects/) as well as INTOSAI GOV 9250. For more information on the Working Group and on the INTOSAI Task Force which preceded it, see annex I to ISSAI 5500.

[6] Recipients can be first level recipients which either implement aid directly, or pass aid on to implementing bodies. Recipients can also be implementing bodies themselves receiving aid from first level recipients.

producing individual financial reports for individual donors, and

- they have access to better information on humanitarian aid flows, which can assist them to optimise coordination and delivery of aid.

IX. Optimum use of IFAF tables requires that they should be available as open data. There are many open data initiatives working towards meeting the goal of aid effectiveness through the availability of better information.[7] INTOSAI GOV 9250 presents solutions developed by the INTOSAI Working Group AADA and the International Aid Transparency Initiative (IATI) to integrate the production of IFAF tables into IATI and to use the IATI registry to publicise the location of the tables.

X. The main role in promoting, implementing and developing the IFAF necessarily falls to providers[8] and especially donors, which can implement the IFAF by preparing IFAF tables themselves and by asking entities receiving humanitarian aid to report in this way. Both providers and recipients can further develop the IFAF initiative and support the inclusion of IFAF tables in IATI.

XI. In preparing INTOSAI GOV 9250, IFAF has been discussed extensively with stakeholders in humanitarian aid and pilot tested. The guidance in INTOSAI GOV 9250 may be further updated or completed based on lessons learnt during implementation. Entities implementing the IFAF would benefit from the availability of training in the production of IFAF tables and knowledge sharing between producers and users of the tables.

> INTOSAI GOV 9250 presents to the international community a framework for preparing and making openly available audited, ex-post, final financial data on humanitarian aid flows. To secure transparency and accountability INTOSAI proposes that stakeholders of humanitarian aid further develop the initiative, prepare IFAF tables themselves and make the production of IFAF tables a condition of receipt of humanitarian aid. INTOSAI supports the integration of the production of IFAF tables through IATI.

XII.

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[7]   Examples include IATI, OECD-DAC, Publish What You Fund, the World Bank Open Aid Partnership Initiative, the United Nations Crisis Information Strategy (CiMS), the United Nations Office for the Coordination of Humanitarian Assistance's Common Operational Datasets (UNOCHA COD) and the Open Humanitarian Initiative of NetHope.

[8]   Providers can be donors, or recipients of humanitarian aid which provide aid to entities which implement humanitarian actions, for example United Nations agencies

XIII. The GOV was drafted by the chair of the AADA Working Group, the European Court of Auditors, with contributions from SAIs which were members of the Working Group: the Contraloría General of the Republic of Chile, the Board of Audit and Inspection of the Republic of Korea, the Court of Audit of the Netherlands, the Riksrevisjonen of Norway and the Government Accountability Office of the USA. INTOSAI is grateful to the 30 international organisations which provided comments on the draft GOV, to the United Nations Office of Internal Oversight Services (UNOIOS) which chaired the working group on IFAF set up by the Representatives of Internal Audit Services of United Nations organisations and multilateral financial institutions and other associated intergovernmental (RIAS) and to the International Aid Transparency Initiative (IATI) secretariat and AidInfo for developing solutions for producing and publishing IFAF tables.

The Integrated Financial Accountability Framework (IFAF)

INTOSAI GOV 9250[9] presents the Integrated Financial Accountability Framework (the IFAF), a framework within which providers and recipients of humanitarian aid report financial and in-kind transfers of aid in standardised tables. These tables are then audited and published on the internet as open data with the objective that data should be published once and used often. INTOSAI proposes that the implementation of the IFAF initiative should be taken forward by stakeholders and that the preparation of IFAF tables should be made a condition of receipt of aid.

1. Introduction

Holding those responsible for spending humanitarian aid to account is central to improving the effectiveness of that aid. For donors, tax-payers, policy-makers and civil society to pursue the goal of better accountability, they require access to clear and reliable ex-post information on financial flows of humanitarian aid which have taken place. INTOSAI proposes the Integrated Financial Accountability Framework (IFAF) initiative, which comprises a framework for making financial information openly available. This INTOSAI GOV:

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[9] INTOSAI Guidance for Good Governance comprises documents endorsed by INCOSAI and contains guidance on internal control, accounting standards and other matters within the administrative sphere of responsibility. This includes documents, guiding the SAIs in their professional assessment of measures taken by administrative authorities or guiding administrative authorities and encouraging good governance. See www.issai.org

- shows why INTOSAI developed this proposal;
- describes the IFAF initiative and explains how Integrated Financial Accountability Framework tables (IFAF tables) are prepared and how the can be linked together to form the Integrated Financial Accountability Framework (the IFAF framework) ;
- explains why and how IFAF data must be audited;
- outlines the incentives for stakeholders in humanitarian aid to further develop and implement the IFAF initiative; and
- explains how IFAF tables can become open data.

2. Definition of humanitarian aid

2.1. According to UN General Assembly resolution 46/182, "Humanitarian assistance must be provided in accordance with the principles of humanity, neutrality and impartiality"[10] The United Nations Office for the Coordination of Humanitarian Affairs (UN OCHA) gives the following working definition of humanitarian aid:

"an intervention to help people who are victims of natural disasters or conflicts meet their basic needs and rights."[11]

2.2 The objectives of humanitarian aid are to save lives, alleviate suffering and maintain human dignity during and in the aftermath of man-made crises and natural disasters, as well as to prevent and strengthen preparedness for the occurrence of such situations. It is often differentiated from development aid, which focuses on removing the root causes of poverty and vulnerability.[12]

2.3 Aid is donated by governments, non-governmental organisations (NGOs), multilateral organisations, private foundations, trusts, private companies, corporations and individuals. Donations are received by public sector entities, multilateral organisations, NGOs and other entities involved in channelling and implementing humanitarian aid. The aid can be financial or "in-kind", i.e. that provided in the form of goods and services donated in the form of non-cash assistance in materials and or services (e.g. food, tents, seconding of staff).[13] Humanitarian aid comprises:

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[10]   http://www.un.org/documents/ga/res/46/a46r182.htm

[11]   http://fts.unocha.org/pageloader.aspx?page=showpage&PageID=62-Definitions

[12]   See http://www.globalhumanitarianassistance.org/data-guides/defining-humanitarian-aid for differences in definitions of humanitarian aid

[13]   ibid

- international aid from public or private sources donated for natural disasters and man-made crises,
- domestic aid from private or public donors which is provided following international appeals for aid (for example, following the 2004 Tsunami Disaster) and which is in excess of budgeted government spending, and
- assistance by the military to victims but not the cost of military intervention during conflicts.

3. Humanitarian aid flows

1. **Donors** (public or private) can provide humanitarian aid directly or pass it on to **first level recipients**. These include:
   - the public sector - including institutions of donor and recipient governments,
   - multilateral organisations - United Nations funds and programmes and specialised agencies and the World Bank, etc.,
   - NGOs based in the donor or recipient countries,
   - international non-governmental organisations (INGOs) such as the International Federation of the Red Cross and Red Crescent (IFRC), and
   - other entities.[14]

   First level recipients may either implement the aid directly or act as **providers** of humanitarian aid themselves by passing aid on to **other bodies for implementation**. At the end of the chain of humanitarian aid is the **intended beneficiary** of the aid (the affected population).

2. An example of humanitarian aid flows is shown in figure 1. In this example, donors A, B and C provide humanitarian aid to first level recipients and implementing bodies as well as implementing activities and projects directly with the affected population. The arrows flowing downward show transfers of humanitarian aid. The arrows flowing upward show bilateral financial reports on the aid transactions. In this example, each entity providing aid has requested information from each recipient as a condition of receiving aid.

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[14]   http://www.globalhumanitarianassistance.org/wp-content/uploads/2012/07/GHA_Report_2012-Websingle.pdf page 43

3. To illustrate this example, donors A and B could be governments and donor C could be a private donor. The first level recipient could be UN OCHA or the IFRC. The implementing body may be the local office of the World Food Programme (WFP) or an NGO set up specifically for the purpose of the crisis. The affected population may be individuals, communities or the intended beneficiaries of specific activities or projects.

4. A study of 50 NGOs providing humanitarian aid carried out by the Supreme Audit Institution of the Netherlands found that each NGO required the use of a different model to report on aid flows related to the 2004 tsunami disaster.[15] This meant there was a substantial reporting burden for aid recipients. The information received by the providers of aid was often fragmented, making it difficult to either track individual aid flows or form an overall picture of the situation. The reliability of the information was variable and this meant that accountability for the use of funds was inadequate. The overview of the study is shown in **Appendix 1.**

5. It was concern about the fragmented nature of financial reporting of aid transfers, the fact that reports could not be compared or linked up to construct an audit trail and the overall impact this had on transparency and accountability that led to the development of the IFAF initiative.

4. IFAF: the initiative

1. The IFAF initiative comprises a framework for making publically available standardised ex-post, audited financial information on humanitarian aid flows. The framework is built up from IFAF tables prepared by all entities involved in providing and receiving humanitarian aid[16]. The IFAF tables are prepared from the same data as that used to prepare the financial statements of the entity, i.e. final data that is closed and is not updated when new information becomes available. IFAF tables record transfers of humanitarian aid (financial and in-kind) as follows:

- Aid providers record the name of the recipient and the amount donated.
- Recipients record the name of the provider and the amount received.
  - If the recipient uses the aid to implement a humanitarian action directly

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[15] The 2004 earthquake and tsunami disaster in South East Asia was responsible for 230,000 deaths. The worldwide community donated more than USD14 billion in humanitarian aid.

[16] IFAF tables could also be prepared for other areas of aid, but this is not within the scope of INTOSAI GOV 9250.

[17] it records the project or activity undertaken and the amount spent.

- If the recipient transfers the aid <u>to a different entity</u> then it records the name of that entity and the amount transferred.[18]

<u>Note</u>: in-kind aid is recorded following the same rules applied by each entity preparing its financial statements.

2. The IFAF initiative consists of four component parts.

- **The framework.** The IFAF framework is the overview of humanitarian aid flows which can be obtained by linking together the IFAF tables.

- **The tables**. Each entity providing or receiving humanitarian aid should prepare an IFAF table.

- **The source data**. IFAF tables should be drawn up using the same data as that used to prepare the financial statements of the entity.

- **Open data**. The IFAF tables should be published as open data so that all interested parties can consult them. This means IFAF tables should be made publically available on the internet.

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[17] For example: the IFRC receives 100,000 USD from the German government and uses these funds to buy and supply emergency shelters directly to the people of a village in the Philippines whose houses have been swept away by a landslide.

[18] For example: the UNDP receives 200,000 USD from Ireland which it pays on to Habitat for Haiti. This implementing entity spends the funds building accommodation for the population of Haiti affected by the earthquake.

The IFAF initiative

**Publish on internet
= open data**
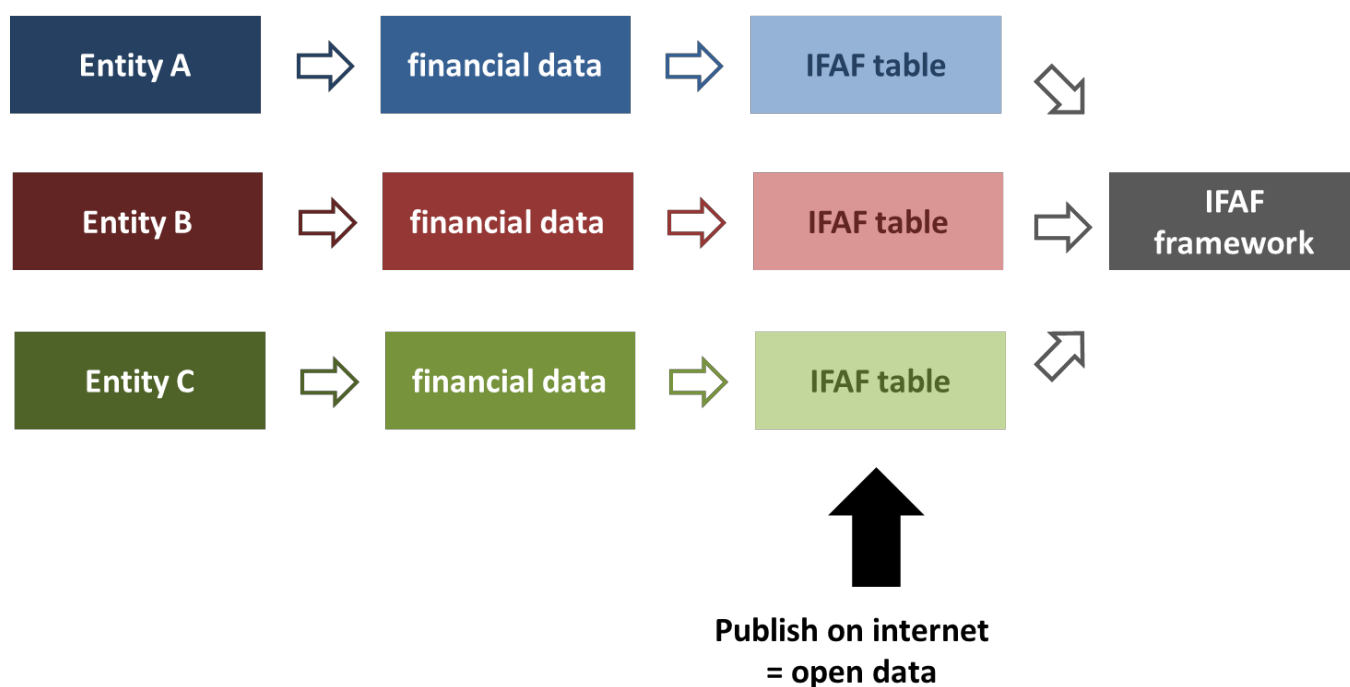
3. Once implemented, the IFAF initiative will change the way in which financial information on humanitarian aid is provided. Instead of an entity producing separate bilateral financial reports on humanitarian aid to each provider of that aid, the entity will publish one IFAF table which records all transfers of aid for the twelve month period ended December 31.[19] Transfers of aid include receipts and payments of humanitarian aid and in-kind transfers into and out of the entity. The IFAF table can be consulted by all stakeholders. This greatly simplifies the situation described in figure 1 because the financial flows are reported not bilaterally, but in openly available IFAF tables. Figure 2 illustrates this.

IFAF tables held as open data

5. **IFAF tables**

1. IFAF tables are the building blocks of the IFAF framework. For a successful IFAF framework to be constructed, all data on humanitarian aid should be included. This means that each entity reporting on transfers of humanitarian aid should prepare an IFAF table. If an entity does not produce an IFAF

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[19] IFAF tables use 31 December as the year end so that they can be compared. For entities which report humanitarian aid to financial year ends other than 31 December, data for the IFAF table are drawn from the different financial years concerned so that the IFAF tables themselves are nonetheless presented at 31/12 each year. This may result in delays in the availability of some IFAF tables.

table, this results in a gap in the chain of aid flows making up the IFAF framework.

2. An IFAF table consists of a list of balances of transfers of humanitarian aid into and out of the entity during the year. The following is a summary of what IFAF tables consist of. For steps in producing an IFAF table, see **Appendix 3**.

<u>IFAF tables in a nutshell</u>

- Each entity required to report on transfers of humanitarian aid prepares a single IFAF table.
- The aid can be financial or in-kind (expressed in its equivalent monetary value).
- IFAF tables include transfers of aid into and out of the entity preparing the IFAF table (not pledges or accrued expenditure) in the calendar year ending 31 December *.
- The currency for IFAF tables is US Dollars (USD) *.
- The language of IFAF tables is English *.
- When preparing IFAF tables, entities respect the same rules as those applied for drawing up their financial statements.
- The data for preparing IFAF tables is the same as that used for preparing the entities' financial statements.
- The external auditor of the entity audits the IFAF table and provides a statement to this effect.
- IFAF tables are made publicly available on the internet.

(*) These requirements are important so that IFAF tables can be compared and linked to each other.

6. The quality of IFAF tables

1. The added value of the information provided by the IFAF framework derives from the quality of the

IFAF tables:
- the financial data from which the IFAF tables are produced are ex-post, final and audited,
- the tables are subject to internal checks with a view to their publication published, and
- the tables are audited by the entity's external auditor.

2. Entities produce IFAF tables from the financial information that they use to prepare their financial statements. When the financial reporting period ends, the entities' accounting records are closed and the financial data is finalised. Accordingly, transfers of humanitarian aid which occur after the end of the financial reporting period are to be reported in the subsequent financial reporting period. The financial information provided in IFAF tables is not updated when new information becomes available, which makes it different to the financial information made publically available by other initiatives.

3. IFAF tables prepared by entities include transfers of humanitarian aid in and out of those entities. The tables are destined for the public domain and can be used to hold entities to account. The amounts in the tables may be compared to corresponding amounts provided in other entities' IFAF tables. The entity that prepares the IFAF table should perform quality checks on the data presented in the IFAF table. In addition, management and where appropriate internal audit should review and assure themselves of the quality of data presented in the IFAF tables. Internal audit can play an important role in this respect by outlining the advantages of the IFAF as well as assisting entities with their preparation of IFAF tables. Internal audit can also share information with external auditors with the goal of improving the quality and added value of IFAF tables. Cooperation between internal and external auditors on the basis of better information can lead to a reduced workload for external auditors.

4. Each IFAF table should be audited by the entity's external auditor. Where an entity does not undergo an external audit, the IFAF data should be passed on to the next entity in the chain of humanitarian aid for inclusion in the external audit of that entity's IFAF table. Without an external audit, the IFAF table concerned cannot be published, resulting in a gap of transparency and accountability in the chain of the aid flows.

5. The external auditor should perform the work necessary to provide reasonable assurance as to the accuracy, completeness and classification of the information in the IFAF table. The external auditor decides the audit approach, the timing and nature of the audit and the materiality to apply. The external auditor may adopt a risk-based audit approach and obtain management representations and assertions on the information presented in the IFAF table. The external auditor may also decide to use the results of audit work carried out in the context of the audit of the financial statements to support their audit work on the IFAF tables, for example, recording, classification and valuation of in-kind aid. Conversely, it is expected that the external auditor can use the work on the IFAF table to support the work on the financial statements. In addition to this, external auditors can use IFAF tables more generally to improve information on which to base the audit, including providing the possibility to collaborate with or rely on other auditors.[20] The audited data from IFAF tables also provide a solid

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[20] The contribution of IFAF data towards helping SAIs to collaborate with other auditors or take reliance from the work of

base for value-for-money and effectiveness audits.

6. The external auditor should provide a conclusion to convey the results of the audit of the IFAF table. If possible, the external auditor should state that he/she is satisfied with the accuracy, completeness and classification of the information presented in the IFAF table. If the external auditor has reason to be dissatisfied with one or more of these audit objectives, this should also be stated and explained by the external auditor. Based on the external auditor's conclusion, readers of the IFAF tables will be able to know whether the information in the IFAF tables is accurate, complete and appropriately classified.

7. The SAI of Chile, one of the SAI members of WG AADA, designed and tested an audit programme for auditing financial statements and IFAF tables. This can be consulted on the website of the INTOAI Knowledge Sharing Committee.[21]

7. **IFAF, open data initiatives and IATI**

1. In recent years, donors and other aid providers have improved the public availability of data about development aid, including humanitarian aid on the websites of governments[22] and international organisations.[23] They have focused on making available up-to-date information (often in real time) on how much and what type of aid is pledged, committed and paid over.[24] Such information is of greatest

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other auditors (single audit) has been explored in preparing the IFAF proposal. Once implemented, IFAF data can help auditors assess the possibilities for cooperation and improve the information available for taking such cooperation forward. However, IFAF cannot solve the complex issues such as access and developing joint methodology which arise between auditors seeking to cooperate. The SAI of Norway has produced checklists for the work that can be carried out using IFAF tables to seek to rely on the work of other auditors. This can be consulted at the KSC website. www to come

[21] ibid

[22] For example, AidInfo.nl, AidInfo.se, US Dashboard http://foreignassistance.gov/

[23] For example, OECD-DAC CRS, UNOCHA FTS, CRED-EM-DAT, SIPRI, IMF and World Bank

[24] The international community made high level commitments to improving transparency and accountability in development aid as a whole in the 2005 Paris Declaration on aid effectiveness, the Accra Agenda for Action (http://www.oecd.org/development/effectiveness/34428351.pdf) and in setting up the Busan Global Partnership (http://www.effectivecooperation.org/files/OUTCOME_DOCUMENT_-_FINAL_EN.pdf).

use for making decisions about or based on aid financing and for performance measurement of commitments and pledges made. The type of *ex-post*, final, audited data which is in IFAF tables, has not yet systematically been made public as open data. As shown in figure 1, such data can be found in the individual financial reports prepared by recipients for providers. However, these are often not easily accessible to those to whom the reports are not addressed. The reports may be published, but it may be difficult to find them on the internet.

2. In developing the IFAF as an open data initiative, INTOSAI has chosen to work with the International Aid Transparency Initiative (IATI). This open data initiative was created at Accra in 2008 to honour high-level commitments by donors to "publicly disclose regular, detailed, timely information on volume, allocation and, when available, results of development expenditure to enable more accurate budgeting, accounting and audit by developing countries".[25] The IATI coalition of governments of aid provider and recipient countries and NGOs have developed and agreed Standards and Code Lists to enable donors to standardise their data and make it available to aid recipients. IATI data comprises budget allocations, commitments, disbursements, project information and information on results, both as data and related public documents. The prescribed electronic format for the data to be published (XML) allows for easy machine readable access and analysis. Publication of data is done on the websites of the respective donors and other participants. IATI manages a registry with links to those locations.

3. However, INTOSAI noted that in common with other open data initiatives, IATI did not systematically include definitive, ex-post, audited data. This meant that the data reported to IATI was not intended for use in checking accountability and whilst it could indicate that aid has gone astray and not reached the intended beneficiaries, it could not be used to conclude on this because the data was not definitive.[26]

4. IATI and IFAF share the goal that transparent standardised and comparable information about aid flows should be available to stakeholders by publishing that information once to be used often. The ways in which the IFAF initiative differs from the IATI initiative can be summarised as follows:

   - IFAF data are definitive and not subject to updating,
   - IFAF tables are audited, which gives the user of IFAF data assurance that the data reflects what actually happened,
   - IFAF focuses on humanitarian aid, which features a particularly high number of transfers between entities,
   - IFAF includes the requirement that *all* stakeholders (providers and recipients) prepare IFAF tables so that a complete picture of aid transfers can be built up,

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[25]   http://www.aidtransparency.net/wp-content/uploads/2009/06/Mapping-IATI-to-the-AAA_181010_final_formatted1-4.pdf
[26]   For more on IATI http://www.aidtransparency.net/

- IFAF data relates to a defined period.

These differences mean that while both initiatives work toward greater transparency and accountability of aid flows, the coverage, level of detail, timing and status of the data they work with is not the same.

5. In terms of providing comprehensive and relevant aid information to stakeholders, the differences between the two initiatives make them inherently complementary and mutually reinforcing. IATI focuses on management information and IFAF on audited financial information. IATI data from providers is especially useful for budgeting and planning of development aid and IFAF ex-post data from all stakeholders in humanitarian aid is of particular use for reaching conclusions about accountability. The IATI initiative is already well-established amongst stakeholders: over 150 organisations publish their data to IATI, including donors providing 75% of global official development finance. The secretariats of the INTOSAI Working Group AADA and IATI have recognized the advantages of working together in a Joint Proposal to WG AADA and the IATI Steering Committee. **27**

8. **IFAF and stakeholders of humanitarian aid**

1. The goal of the IFAF initiative is to improve the availability and quality of ex post financial information on humanitarian aid, making the financial information more transparent, enhancing accountability and reducing reporting costs. The IFAF initiative has been developed and proposed by INTOSAI and has received much support for providers and recipients of aid. However, as an umbrella organisation for the external government audit community, INTOSAI's role in implementing the IFAF is limited. The impetus for the implementation of the IFAF framework must be led by the providers of aid. The production of IFAF tables needs the active support of major providers – the United Nations, the Organisation of Economic Cooperation and Development - and of leading donors. In embracing the IFAF, providers should prepare IFAF tables and encourage aid recipients to do so as well by making this a condition of the receipt of aid. At the same time, providers should reduce the traditional financial reporting requirements on recipient entities so that IFAF does not become an additional layer of reporting requirements. The recipients of humanitarian aid should also recognise the benefits of implementing IFAF and lend their support to IFAF. IFAF is an initiative which depends on quality data being reported from the bottom up and the top down and is of benefit to all stakeholders in humanitarian aid.

2. By publishing INTOSAI GOV 9250, INTOSAI makes the IFAF initiative available to the international

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[27] See Joint Proposal on producing IFAF through IATI, May 2013

community to take forward and further develop. Some of the incentives to do this are the following:[28]

- the production of IFAF tables assists <u>donors</u> to meet international commitments to improve transparency and accountability;
- in publishing their IFAF tables as open data <u>providers</u> should find that there are fewer requests from individuals and entities seeking financial information ('PUBLISH ONCE, USE OFTEN'), resulting in cost savings;
- there should be savings in cost and time for <u>both providers and recipients</u> because IFAF reports only have to be produced once by recipients and providers should find them easier to analyse in a standard format;
- better information in the form of IFAF data can help raise the efficiency of aid administration and delivery;
- IFAF data can be used to contribute towards the fight against fraud and corruption; and
- since IFAF data are audited, full implementation of the IFAF should result in efficiency gains and cost reductions in auditing humanitarian aid.

9. **INTOSAI working with stakeholders and IATI**

1. The secretariat of IATI and INTOSAI Working Group AADA have developed solutions to many of the issues surrounding the production of IFAF tables and the means of making them available as open data including:
   - adding the requirements for IFAF data to the IATI Standard and code lists to integrate the IFAF tables into the IATI initiative,
   - developing IATI entry templates in a spread sheet format so that IFAF data can be keyed in: entry templates can be downloaded from the IATI website by users,
   - developing a tool with which to compile IFAF tables from IFAF data at the end of the financial period, also available from the IATI website, and
   - developing the facility for users of IFAF tables to access and link together individual IFAF tables to build up an overall picture of aid flows.

2. Appendix 5 shows models of IFAF tables. Appendix 6 shows three examples prepared by stakeholders of humanitarian aid. The first example is a complete IFAF table for 2011 prepared by

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[28]   **Appendix 2** includes further detail on the expected benefits and costs associated with implementing IFAF.

NGO Fundación un Techo para Chile. The data from this table has then been translated into a machine readable XML format and entered into an entry template. The second example was prepared by the Dutch Ministry of Foreign Affairs and some of the organisations which received aid from the Ministry. An extract of the table is shown as well as its translation into the format used by IATI. The third example is an extract from an IFAF table prepared by the European Commission, UN OCHA and some of their partner organisations.

10.   IFAF tables: getting started

1. Every entity recording transfers of humanitarian aid should prepare an IFAF table. This includes, for example, government departments, UN agencies, development banks, INGOs, NGOs, aid agencies, etc. The insert below presents a checklist of steps an entity should follow when producing an IFAF table for the first time.

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IFAF tables: getting started

1. Read INTOSAI GOV 9250 (three documents: foreword, main text and appendices).
2. Download IATI-specific guidance on the IATI Standard, the IATI Code Lists and the IATI entry template from the IATI website:
   www.iatistandard.org/ifaf
3. Prepare data on transfers of humanitarian aid into and out of the entity.
4. Enter data onto the IATI template. IATI provides technical support at:
   www.support.iatistandard.org and support@iatistandard.org
5. Present the IFAF table to the external auditor, along with INTOSAI GOV 9250 and require that they should audit it with a view to providing appropriate statement. The statement is then attached to the IFAF table in the IATI template.
6. Produce the IFAF table using the IFAF-IATI conversion tool available at www.iatistandard.org/ifaf/convert .
7. Turn the IFAF table and the statement of the external auditor into open data by informing IATI where it has been published on the internet for entry on the IATI register.

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2. Users can refer to the model IFAF tables at Appendix 5 which show the basic requirements and can be adapted for different entities. The examples at Appendix 6 drawn from the pilot testing of IFAF illustrate how data from entities involved in humanitarian aid can be presented in IFAF tables and then published to IATI.

3. Additional information and support on the IFAF are available as follows:

   - background information on the IFAF initiative, examples of IFAF tables already prepared and guidelines on auditing IFAF tables and use of IFAF as a tool are held by INTOSAI's Knowledge Sharing Committee at http://intosaiksc.org/archives.php?syn=1&e=0#0

   - IATI templates, instructions on preparing the IATI templates (IATI Standard and Code Lists), tools for producing IFAF tables from IFAF data through IATI and technical support are available from the IATI website www.iatistandard.org/ifaf

   - Support and practical advice can be sought from IATI experts and from other entities which already have experience of producing IFAF tables through a user forum made available on the IATI website http://support.iatistandard.org/forum. Issues regarding the content of IFAF tables which cannot resolved through the forum can be addressed to INTOSAI's Knowledge Sharing Committee at http://intosaiksc.org/archives.php?syn=1&e=0#0

11. Taking IFAF forward

1. INTOSAI GOV 9250 presents to the international community a framework for preparing and making openly available financial data on humanitarian aid flows. It underwent an extensive review process before endorsement. 30 organisations provided constructive comments on the IFAF: SAIs, United Nations and other international organisations, NGOs and internal auditors.

2. INTOSAI proposes that:

   - stakeholders of humanitarian aid, both providers and recipients, should prepare IFAF tables and encourage their partners to do so as well;
   - work should continue so that the production of IFAF tables is integrated into the IATI initiative by further developing IATI tools to enable this; and

- SAIs should continue to support the IFAF initiative and recommend its implementation wherever possible.

Appendix 1: A case study of humanitarian aid reporting

This case study was carried out by the SAI of the Netherlands following the 2004 tsunami disaster in the Indian Ocean for the INTOSAI Task Force on Accountability for and the Audit of Disaster-related Aid.[29] The auditors were not able to follow aid contributed by donors through to the affected population because there was no harmonised and standardised reporting of the sources and destinations of aid. Donors and recipient entities reported differently on funds received and payments made. The study compared the reports of 50 humanitarian NGOs and found them all to be in different formats. The figure below illustrates the complexity of tracking humanitarian aid in the absence of a harmonised and standardised reporting structure.

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[29]   For this and similar case studies by other SAIs see "Lessons on accountability, transparency audit of Tsunami-related aid, Final Report of the INTOSAI Task Force (Netherlands Court of Audit, November 2008).

Flow of Tsunami-related Aid: Dutch Donor Perspective
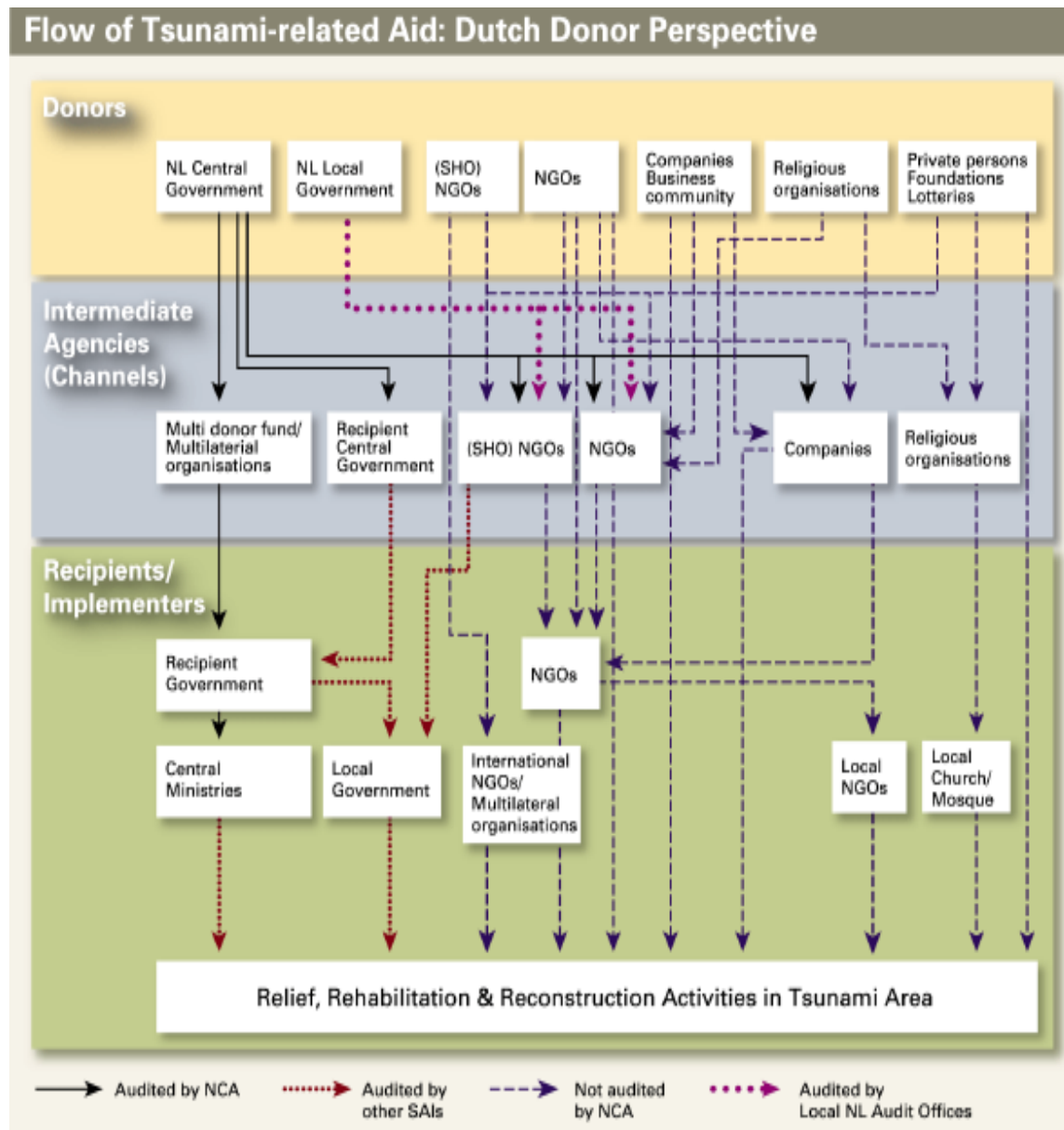
Appendix 2: Benefits and Costs of IFAF

The following example illustrates how **humanitarian aid donors** may benefit from the IFAF.

Example 1: donor benefiting from IFAF

Donor government A has donated humanitarian aid for the victims of floods
country M. A has made three payments to:

- a first level recipient (R), which then paid the aid on to a
  implementing body (NGO),
- the same implementing body, NGO, which used the aid to financ
  actions and projects in the flood-stricken area and
- directly to a project on the ground supplying blankets to victims (P).

Without the IFAF, A needs to set requirements for financial reports from F
and NGO. When submitted, A must check the individual reports.

**If IFAF tables have already been prepared by each aid recipient A can
consult simple, standardised, verified financial information on the
websites of the recipients. Aid transactions can be followed with
minimum effort. Data is simple to cross-check and compare between
IFAF tables.**

Improved transparency of transactions may mean that some donors find that it is no longer necessary to specify what humanitarian aid should be used for (targeted or earmarked aid). This allows recipient entities greater flexibility in using funds. In addition to saving time on financial reporting activities, donors can use the data in the IFAF tables as a source of verified and comparable data for evaluating the effectiveness of humanitarian aid.

Example 2 shows how **humanitarian aid recipients** may benefit from the IFAF.

Example 2: humanitarian aid recipient benefitting from IFAF

First level recipient (R) has received humanitarian aid from three donor governments, A, B and C, for which, in the absence of the IFAF, it must prepare three separate financial reports according to the individual specifications of each donor.

With the implementation of IFAF, R prepares a single IFAF table. This can be expected to reduce costs and release staff for other tasks such as improving the coordination and delivery of aid.

Expected benefits of the IFAF:

- IFAF data are prepared once and can be used often,
- since the tables are prepared using common definitions and codes, the data from different tables is understandable and comparable,
- the publication of the tables gives access to all interested parties, including those to whom financial reports would not usually be addressed and this helps to legitimate aid,
- the open availability of better data in the IFAF tables means decisions about aid are better informed,
- better information on the overall situation and on individual aid flows can help aid entities to improve coordination of aid activities and improve delivery of aid,
- because IFAF tables are open data, there should be fewer individual requests for information,
- greater transparency through open data makes the dishonest diversion of aid more difficult,
- the data in IFAF tables can be used to improve aid effectiveness,
- the availability of better data on accountability meets political commitments made internationally ,
- once the IFAF is implemented, a reduction in bilateral reporting requirements which will save time and imply cost savings for donors and recipients,
- fewer bilateral reports result in less work for the external auditors (further reducing costs for donors and recipients),
- the efficiency of auditing humanitarian aid increases because auditors can construct audit trails and can improve coordination and collaboration in audit work,
- the audited information in IFAF tables provides a reliable basis for auditors to carry out effectiveness and value for money audits,
- entities preparing IFAF tables can use the exercise to check amounts received and paid out and clarify differences between donor and recipient entities,
- the emphasis on transparency and accountability which accompanies the implementation of IFAF can encourage recipients for accountability to affected communities set by certifying bodies such as the Humanitarian Accountability Partnership (HAP) International. HAP has incorporated IFAF as suggested good practice in its guidance material[30],

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30   **See** www.hapinternational.org

- by comparing aid receipts and payments between IFAF tables auditors can confirm data or identify indicators of risk where figures do not match,
- the transparency of the IFAF allows taxpayers, parliamentarians, CSOs, the media and individuals to hold governments to account for the use of humanitarian aid.

Expected costs of the IFAF:

- there are costs associated with developing open data solutions and standards,
- the need to prepare data in a predefined, standard and comparable format may requires additional staff resources, especially in the early years,
- greater transparency implies separating out costs, such as overhead, which may require additional work and meet with resistance,
- entities will incur an additional cost for auditing IFAF tables. This is likely to be more than offset by a reduction in costs for auditing bilateral reports to donors.

Appendix 3: Preparing an IFAF table

Steps A to P provide instructions on how to draw up an IFAF table.

A. All transfers of humanitarian aid in and out of the entity are recorded in the IFAF table.

B. *Actual* transfers of humanitarian aid in and out of the entity are recorded for the calendar year. Transfers are not accrued. The term "receipts" is used for transfers into the entity and the term "payments" for transfers out of the entity.

C. The aid can be financial or in-kind. In-kind aid should be valued in the same way that it is for inclusion in the entity's financial statements or activity reports.

D. IFAF tables are published in USD for comparability purposes but include conversion rates from local currency for accuracy.

E. The data used to prepare an IFAF table is that used by the entity to produce its financial statements or activity report.

F. The IFAF table is prepared by the author of the financial statements or activity report, under the responsibility of the management of the entity to ensure that it is consistent with the financial statements or activity report.

G. Receipts are reported as a summarised figure for each source of aid:

- donors,
- first level recipients, implementing bodies, etc from which aid is passed on,
- own resources (including private donors), or
- other (for example, interest, earnings from dividends, selling of assets.)

H. The minimum value for separate disclosure of receipts or payments is USD 20,000. Smaller

amounts are grouped together.

I.   If aid is targeted or earmarked this is indicated.

J.   Multiple payments going to the same recipient or action, or receipts coming from the same payee are grouped together.

K.   Where payments are made to other entities (first level recipients or implementing bodies), the name of the entity concerned is recorded against the total amount.

L.   Where payments are made to fund activities or projects directly these are recorded with the name of the recipient of the aid and of the activity or project.

M.   Administrative expenditure and overhead costs (where applicable) are shown separately but without details. Donors do not need to include their overhead in the IFAF table if they are not funded from humanitarian aid receipts.

N.   The IFAF table is reviewed by management and where appropriate by the internal auditor, along with the other financial and operational information to be made public.

O.   The external auditor audits the IFAF table and makes a statement regarding the accuracy, completeness and classification of the data.

P.   The IFAF table is made available on the drafting entity's website and its location published through the International Aid Transparency Initiative where possible.

Appendix 5 shows models of IFAF tables for a donor, a first level recipient and an implementing body (an NGO). For further examples of IFAF tables using real data, **see appendix 6**.

Appendix 4: FAQs regarding IFAF tables

IFAF GOV 9250 was exposed to international scrutiny for 3 months. 30 organisations reviewed it and provided appreciative and constructive comments. Some of these are reproduced below in question and answer form. They are grouped around 3 themes:

  i.   IFAF table production,

  ii. auditing IFAF tables, and

  iii. the IFAF concept.

Production of IFAF tables	**INTOSAI GOV 9250 reply**

Is donor income shown by individual entity or grouped?	Receipts from donors are disclosed separately by name unless the amount is less than USD 20,000, in which case they are grouped.
Should all private donors be listed separately?	Private donations should be grouped together unless they are large and disclosed individually in the entity's financial statements.
Is targeted aid treated differently?	When aid is targeted, earmarked or restricted by the entity making a payment, this is indicated in the IFAF table.
How is non-donor income shown?	Receipts used for humanitarian aid payments which do not come from donors (interest, earnings from dividends, selling of assets, etc.) can be grouped as "Other receipts".
How is support from the military reported?	Where assistance by the military is recorded in the financial statements as humanitarian assistance, it should be reported in the IFAF table as such and accorded an appropriate value (as with an in-kind contribution). Donor IFAF tables show military support in the same way as support for projects implemented directly with the affected population.
How are in-kind donations valued?	Entities value in-kind donations shown in the IFAF table using the same valuation rules as those applied when preparing financial statements.
Why can't IATI data be used as the primary source for IFAF tables?	The data used for IFAF tables are different to IATI data because they must be ex-post, final and audited. Non-IFAF data published to IATI is not systematically audited and can be updated when new data arrives.
Do entities with financial year closure dates other than 31.12 have to produce IFAF tables at 31.12?	Yes. Using the IATI spreadsheet, data can be collected quarterly. Once all IFAF data relating to the financial year in question (from the 2 IFAF tables) has been audited, IFAF table can be produced and published.
How are aid transfers which take place in currencies other USD recorded?	Local currency amounts are entered into the IATI spreadsheet as well as the rate of conversion to USD. In this way, accurate data can be maintained as well as comparable data.
How can balances be reconciled with other IFAF tables and what can be done when they do not match?	Figures can be checked when compiling IFAF tables either through IATI (if other IFAF tables are already published) or by checking directly with partner entities. Discrepancies can be highlighted in footnotes to IFAF tables, with or without explanation
Won't separating out overhead costs entail a lot of extra work for entities producing IFAF tables?	Overhead costs financed out of humanitarian receipts are shown as a separate item in IFAF tables. This should be done following same rules as for financial statements and that portion attributable to humanitarian aid management included in the IFAF tables. If this work is not already done for the financial statements, it will entail extra work

	Overhead costs must however be disclosed separately for increased transparency.
How should year end payments made by one entity which arrive in the next year in another be treated?	This issue may arise for a small number of payments. The difference can be explained if necessary in notes to the IFAF tables.
What accounting rules are used to draw up the IFAF table?	The same national and international rules and accounting and auditing standards are applied in preparing IFAF table as those applied when drawing up the financial statements.
What happens when the data necessary for drawing up the IFAF tables is not in the financial statements?	IFAF tables report transfers of humanitarian aid (receipts and payments), which are basic data recorded by entities. Such accounting records should be available in all entities.
What does one do when descriptions of aid used by organisations differ?	INTOSAI GOV 9250 provides some definitions. For others entities can follow the IATI standard and code lists, which define appropriate coding rules for drawing up IFAF tables.
Auditing IFAF tables	**INTOSAI GOV 9250 reply**
Is it mandatory or optional to have an external audit carried out on the IFAF tables?	Each entity should require its external auditor to audit it IFAF table. The requirement for an external audit of the IFAF table is a basic requisite for the added value of IFAF data. If IFAF tables are not audited they cannot be considered part of the IFAF framework.
Can only SAIs audit IFAF tables, or also external audit firms?	Any external auditor can be asked to audit an IFAF table.
Are IFAF tables audited or reviewed?	The external auditor should carry out an audit of the IFAF table.
Does the external auditor give a statement or an opinion on the IFAF table?	The external auditor gives a statement on the IFAF table. Using the word statement makes clearer the separation between the IFAF table and the financial statements of an entity.
Should the external auditor's statement on the IFAF table be published?	The external auditor's statement on the IFAF table should be published to IATI with the IFAF table.
How should the IFAF Statement on the IFAF table be worded?	"External auditor X is satisfied as to the **accuracy, completeness and classification** of the information in the IFAF table of entity Y" <u>or</u> a negative statement regarding one or more of these aspects <u>or</u> an overall negative statement on the IFAF table.
What is the consequence of a statement on an IFAF table which is not positive?	If the statement on an IFAF table is qualified or negative the reasons for this should be given in the statement. If the external auditor issues a disclaimer or an exclusion regarding
What happens if there is no	If there is no external auditor statement on an IFAF table,

external auditor statement on the IFAF table?	that IFAF table cannot be published, resulting in a gap of transparency and accountability in the chain of humanitarian aid flows.
What is the basis for the external auditor statement on an IFAF table?	The external auditor bases the statement on an IFAF table on whatever work considered necessary. The external auditor decides the timing, nature and materiality applied. The external auditor may decide to apply a risk based approach, taking reliance from management representations and assertions, including from Chief Financial Officers and Internal Auditors.
What if there is overlap between the work of the external auditor on the financial statements and on the IFAF table?	The external auditor may use the results of audit work carried out in the context of the audit of the financial statements to support the statement on the IFAF, e.g. recording, classification and valuation of in-kind aid.
What level of assurance does the external auditor give on the IFAF table?	The external auditor states that he is satisfied with the accuracy, completeness and classification of the information in the IFAF table for individual users of the IFAF table to identify and follow individual aid flows and to construct an overall picture of aid flows.
Does the external auditor need to reconcile figures in the IFAF table to corresponding figures shown in other IFAF tables?	The statement of the external auditor can often not cover reconciliation of the figures shown in the IFAF table and corresponding figures shown in other IFAF tables since these may not be published in time. However, any discrepancies apparent between figures should be shown as a footnote with or without explanation.
The IFAF concept	**INTOSAI GOV 9250 reply**
How can universal implementation of the IFAF be achieved?	Donors and other aid providers (for example, United Nations agencies) need to give their support to IFAF, produce IFAF tables themselves and make the preparation of IFAF tables a condition of receiving aid.
How can IFAF reports using different year ends be reconciled?	All IFAF tables should use 31 December as the end of the accounting period. Quarterly data can be recorded using IATI entry templates. There will inevitable be a delay in publication of the IFAF tables of entities with year ends which are not 31.12 because of the requirement to wait until both years are audited before publishing to IATI.
Will IFAF tables replace reporting on effectiveness and value-for-money?	No. However, IFAF tables provide better access to standardized, audited information which can facilitate reporting on value for money and effectiveness.
Are IFAF tables are drawn from the accruals accounts?	No. Data for preparing IFAF tables comes from records of transfers of cash (receipts and payments) and in-kind aid. The same records are used for preparing the financial

	statements.
Does the requirement to respect the (often accruals) accounting bases of the entity conflict with the requirement to prepare IFAF tables on a cash basis?	No. The entity should simply respect the same **rules** it applies when drawing up its financial statements when preparing its IFAF table. Drawing up IFAF table on a cash basis means it is based on transactions which actually take place in the financial year and not those accrued.
Is it true that IFAF tables remove the need for earmarking of humanitarian aid by donors?	IFAF allows donors to keep track of what has happened to aid which means they no longer need to earmark aid to do this. This means aid can theoretically be pooled. However many donors earmark aid for political reasons.
Do IFAF tables require a whole new set of rules?	IFAF tables should be prepared according to the usual rules applied by the entity. Additional rules (the IATI Standard and code lists, INTOSAI GOV 9250) specify which data should be recorded how.
What is the difference between IFAF tables and the IFAF?	The IFAF is a **framework** built up of individual IFAF table produced by entities. **IFAF tables** can be linked up to gain an overall picture of aid flows – the framework.
Will the cost of auditing rise since IFAF tables are audited as well as financial statements?	Extra work to audit IFAF tables is expected to be minimal because much of the work is already carried out in auditing the entity's financial statements. Global savings are expected in the longer-term both because donors have better access to the information they need and should be expected to reduce reporting requirements. The availability of better information also raises the efficiency of external audit work because audit trails can be constructed more easily and auditors can cooperate based on better information.
Should IFAF tables be produced by entities without financial statements?	Transfers of humanitarian aid recorded should be included in an IFAF table that is audited. Entities required to prepare financial statements should produce IFAF tables and get them audited. An entity that does not produce financial statements should provide IFAF data to its aid providers so that it can be incorporated into their financial statements and audited.
Can entities postpone the requirement for the external audit of IFAF tables until after IFAF implemented?	No. IFAF is based on audited information. The added value of IFAF tables is depends on the fact that the data is audited.
Will IFAF tables pave the way to problem-free single audit?	IFAF provides universal access to better information on aid flows, which can help auditors to consider cooperating with others. Single audit depends on complex issues regarding access and methodology. These cannot be resolved by the IFAF alone.

What is the procedure when the entity has no website?	The IFAF table can be published to an external website such as aidstream, **http://www.aidstream.com/public/**

Appendix 5: Models of IFAF tables

The following are model IFAF tables for use by entities producing IFAF tables. Figures 1 to 3 are for a donor (A), a first level recipient (R) and an implementing body (an NGO). In figure 1, Donor A reports humanitarian aid payments in 2012 to Recipient R, an NGO and directly to a project (P).

Figure 1: IFAF table for Donor A

Donor A: IFAF table		
Financial year 2012		
	USD 000	
Payments:		
● Direct emergency support to project P (blankets for flood victims)	100	
● Funding to first level recipient R	100	(a)
● Funding to implementing body NGO	200	(b)
Total Payments 2012	400	

In its IFAF table, shown in figure 2, R records receipts by donor, etc. In the case of Donor B, the funds are targeted (earmarked) for "action V", which is indicated. Payments are shown as funding to NGO and on actions "V", "W" and "X".

Figure 2: IFAF table for First level recipient R

First level recipient R: IFAF table		
Financial year 2012		
	USD 000	
Receipts:		
● Private funding and Own Resources	100	
● Donor A	100	(a)
● Donor B (targeted funds for action V – shelter for flood victims)	100	
● Donor C	100	

● Other	2	
Total Receipts 2012	402	
Payments:		
● Emergency support to action V (shelter for flood victims)	100	
● Emergency support to action W (clothes for flood victims)	100	
● Funding to NGO (medical staff and supplies)	50	(c)
● Food Programme X	100	
● Administrative Expenditure and Overheads	40	
	continued	
Total Payments 2012	390	
Surplus of receipts over payments	12	

NGO shows its receipts from A and R and its payments by actions "Y" and "Z", as shown in figure 3.

Figure 3: IFAF table for Implementing Body NGO

Implementing Body NGO: IFAF table		
Financial year 2012		
	USD 000	
Receipts:		
● Private funding and Own Resources	10	
● Funding from A	200	(b)
● Funding from R (medical staff and supplies)	50	(c)
● Other	2	
Total Receipts 2012	262	
Payments:		
● Emergency support to area Y – food, water, shelters	100	
● Programme Z – field hospital, medicaments, medical staff	50	

●	Other (medical staff and supplies from R)	50	(c)
●	Administrative expenditure and overheads	20	
	Total Payments 2012	220	
	Surplus of receipts over payments	42	

The information in the IFAF tables clearly links the entities in the chain of aid flows. The tables are publically available and can be consulted by any of the stakeholders to identify where funds have come from and where they go to.

Appendix 6: Examples of IFAF tables and of producing IFAF tables through IATI

Both providers of humanitarian aid (donors and intermediary entities) and recipients of humanitarian aid have carried out pilot testing of the IFAF. Appendix 6 shows examples of IFAF tables produced during this pilot testing, some of which have also been audited. The results of these tests have been largely positive. In general entities have found it relatively easy to put together IFAF tables using data already existing in their financial systems. The IFAF tables shown here took between one and five working days to produce. The main challenges have been the following:

1. adapting IT tools to extract receipts and payments;
2. ensuring that coding of data is consistent and
3. reconciling figures shown in the IFAF tables to equivalent figures disclosed by other entities.

The following entities worked with INTOSAI to produce test IFAF tables:

- Fundación un Techo para Chile – see example 1
- the European Community Humanitarian Office (ECHO) – see example 2
- the Ministry of Foreign Affairs of The Netherlands – see example 2
- the Central Emergency Response Fund (CERF) of the United Nations Office for the Coordination of Humanitarian Assistance (UN OCHA) – see example 2
- the United Nations Development Programme (UNDP) – see example 3
- the International Rescue Committee (IRC) – see example 3
- Catholic Organisation for Relief and Development Aid (CORDAID) – see example 3

The objectives of the pilot tests were to

- test the models of the IFAF tables
- identify issues arising during implementation,
- demonstrate the way in which IFAF tables prepared by different entities can be linked,
- indicate the costs and benefits of the proposal, and

- highlight the uses of IFAF tables.

The three examples which follow show extracts of IFAF tables prepared during pilot testing, with data for humanitarian aid relating to the 2010 or 2011 financial year. They show the links between the different data provided by entities at different points in the chain of humanitarian aid flows.

Example 1

Techo is an NGO which operates throughout Latin America to provide emergency housing for the victims of disasters. The Chilean branch of Techo, Fundación un Techo para Chile (Techo-Chile) receives annually approximately USD 12 million of mainly private donations. Techo-Chile worked with the SAI of Chile to prepare an IFAF table for 2011. The table shown in this annex shows all receipts and payments for Techo-Chile in 2011. Once Techo-Chile had produced this table, IATI put the data into the IATI entry template and presented the Techo-Chile table as it would appear when published to IATI. This is shown on pages 17-18 of appendix 6.

__Comments by Techo:__
__At present we have to produce 68 different financial and__
__management reports to meet the requirements of our many aid__
__providers. There is no unified accountability format, or much less__
__one that enables transparency and consolidates income information__
__and spending that organisations receive. We are keen on the IFAF__
__initiative because producing one IFAF table as opposed to many__
__financial reports for the different donors will save us time which we__
__can then devote to helping the victims of disasters.__

Example 2

The Netherlands Ministry of Foreign Affairs prepared an IFAF table, an extract of which is shown in example 2. The extract on page xx shows humanitarian aid donated following the Haiti earthquake in 2010. The aid was paid to SHO, a Dutch Umbrella entity for NGOs. SHO also prepared an IFAF table, shown below, which shows receipts from donors and payments to implementing bodies. SHO paid implementing body Cordaid aid which was targeted for another implementing agency, Care. Extracts from Cordaid's IFAF table are also shown in the example. The diagram of extracts from IFAF tables shows part of the chain of humanitarian aid flows. This example was then entered into the IATI template as shown on pages 20-22 of this appendix.

__Comments by the Dutch Ministry:__
__The Dutch Ministry of Foreign Affairs - if all the actors involved in__

the aid chain provide the uniform information as foreseen in the IFAF tables the principle of Single Information Single Audit (SISA) could be applied, meaning that a single verification by one auditor in the chain would be used by the other auditors, thereby minimizing the costs of audit and subsequently of accountability.

Example 3

As aid providers, the European Commission (DG ECHO) and the United Nations Office for the Coordination of Humanitarian Affairs (UN OCHA) produced IFAF tables which could then be linked to the IFAF tables of the recipient entities UNDP, IRC, CORDAID and the UNDP Haiti Office. Example 3 on page 23 shows extracts of IFAF tables relating to humanitarian aid for Haiti (2010).

Comments by DG ECHO and UNDP:
DG ECHO - if the publication of IFAF tables would become a standard financial reporting tool, which would also be accepted by its external auditor, the Commission itself could significantly decrease the financial reporting requirements it currently has with its over 200 partner NGOs.
UNDP - the widespread use of IFAF could result in a significant reduction in the number of requests from donors for multiple reporting and from third parties for financial reviews.

Example 1: IFAF table for Fundacion un Techo para Chile

Example 1: IATI entry template for the IFAF table of Fundación un Techo para Chile

Header Data (reported once for each year or quarter)	Transaction Type	Parties	Transaction Details	Project Number	Intended Recipient								
Reporting Organisation	Period	Exchange Rate	Transaction Type	Type of Aid	Provider Ref	Provider Name	Receiver Ref	Receiver Name	Value (USD)	Description	Notes	No.	Description
Ref	Name	Reporting Year	Orig Currency	Rate	Value Date								
						Receipt	Cash	CL-SII-6 5533130	Fundacion Un Techo Para Chile	CL-SII-6 5533130	Fundacion Un Techo Para Chile	229 811 340	Balance brought forward
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash	Banco Santander		CL-SII-6 5533130	Fundacion Un Techo Para Chile	245 000 000	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash	Sodimac S.A		CL-SII-6 5533130	Fundacion Un Techo Para Chile	71 500 000	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash	Universidad Pedro de Valdivia		CL-SII-6 5533130	Fundacion Un Techo Para Chile	75 000 000	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash	ENAEX S.A		CL-SII-6 5533130	Fundacion Un Techo Para Chile	10 600 000	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash	Telefónica Chile S.A		CL-SII-6 5533130	Fundacion Un Techo Para Chile	12 500 000	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash	Compañía General de Electricidad S.A		CL-SII-6 5533130	Fundacion Un Techo Para Chile	60 650 000	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash	Sociedad Benefica La Rioja		CL-SII-6 5533130	Fundacion Un Techo Para Chile	25 900 000	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash	Solidarity and Social Investment		CL-SII-6 5533130	Fundacion Un Techo Para Chile	27 060 000	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash	Solidarity and Social Investment		CL-SII-6 5533130	Fundacion Un Techo Para Chile	50 000 000	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash	DAC-909 Inter-American Development Bank		CL-SII-6 5533130	Fundacion Un Techo Para Chile	70 283 782	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash	DAC-909 Inter-American Development Bank		CL-SII-6 5533130	Fundacion Un Techo Para Chile	253 895 478	

CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash	CL-SII-8 1496800	NGO Hogar de Cristo	CL-SII-6 5533130	Fundacion Un Techo Para Chile	21 000 000	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		NGO Compañía de Jesús	CL-SII-6 5533130	Fundacion Un Techo Para Chile	15 000 000	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		Minera Nevada Company	CL-SII-6 5533130	Fundacion Un Techo Para Chile	############	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		SQM Nitratos S.A.	CL-SII-6 5533130	Fundacion Un Techo Para Chile	230 819 472	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		SQM Salar S.A.	CL-SII-6 5533130	Fundacion Un Techo Para Chile	221 674 700	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		Doña Ines de Collahuasi SCM Mining Company	CL-SII-6 5533130	Fundacion Un Techo Para Chile	492 908 640	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		Celulosa Arauco y Constitución S.A.	CL-SII-6 5533130	Fundacion Un Techo Para Chile	21 800 000	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		Anglo American PLC	CL-SII-6 5533130	Fundacion Un Techo Para Chile	412 015 295	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		Minera Los Pelambres	CL-SII-6 5533130	Fundacion Un Techo Para Chile	277 161 865	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		DAKAR	CL-SII-6 5533130	Fundacion Un Techo Para Chile	94 137 635	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		ENEL Green Power	CL-SII-6 5533130	Fundacion Un Techo Para Chile	13 450 052	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		Bank Of America	CL-SII-6 5533130	Fundacion Un Techo Para Chile	288 111 577	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		Digicel	CL-SII-6 5533130	Fundacion Un Techo Para Chile	14 176 800	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash			CL-SII-6 5533130	Fundacion Un Techo Para Chile	############	Donations inferior to $20 000
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash			CL-SII-6 5533131	Fundacion Un Techo Para Chile	417 409 314	Own Revenue, from Technical and Social Assistance Subsidies
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-6 5533130	Fundacion Un Techo Para Chile			241 242 113	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-6 5533130	Fundacion Un Techo Para Chile			109 555 894	from Sociedad Química y Minera de Chile
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-6 5533130	Fundacion Un Techo Para Chile			196 127 309	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-6 5533130	Fundacion Un Techo Para Chile			193 674 007	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-6 5533130	Fundacion Un Techo			485 575 864	

CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			303 772 917	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			253 305 478	from Inter-American Development Bank
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			70 283 782	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			156 812 984	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			174 311 534	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			1 510 232	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			88 011 117	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			0	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			14 176 800	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		TECHO - Argentina	31 771 905	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		TECHO - Bolivia	63 181 236	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		TECHO - Colombia	36 433 105	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		TECHO - Costa Rica	61 270 805	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		TECHO - Ecuador	102 648 384	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		TECHO - El Salvador	184 906 108	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		TECHO - Haiti	254 301 048	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		TECHO - Honduras	3 899 927	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		TECHO - México	178 982 968	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		TECHO - Nicaragua	47 682 123	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		TECHO - Panama	3 510 075	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		TECHO - Paraguay	59 105 072	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		TECHO - Perú	114 494 831	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		TECHO - Dominican Republic	29 716 161	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		TECHO - Uruguay	25 063 024	
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			43 663 792	Permanent Housing Central Office
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			178 864 681	Social Empowerment Central Office
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			348 941 589	TECHO LATAM Central Office
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			28 797 716	Expenditures on Transversal Projects in Arica and Parinacota Regions

CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-6 5533130	Fundacion Un Techo Para Chile			266 421 245	Expenditures on Transversal Projects in Antofagasta Region
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-6 5533130	Fundacion Un Techo Para Chile			281 514 094	Expenditures on Transversal Projects in Valparaiso Province
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-6 5533130	Fundacion Un Techo Para Chile			485 575 865	Expenditures on Transversal Projects in Metropolitan Region
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-6 5533130	Fundacion Un Techo Para Chile			461 926 057	Expenditures on Transversal Projects in Bio Bio Province
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-6 5533130	Fundacion Un Techo Para Chile			51 765 085	Expenditures on Transversal Projects in Araucania Province
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-6 5533130	Fundacion Un Techo Para Chile			82 501 476	Expenditures on Transversal Projects in Los Ríos Province
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-6 5533130	Fundacion Un Techo Para Chile			82 995 794	Expenditures on Transversal Projects in Los Lagos Province
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-6 5533130	Fundacion Un Techo Para Chile			754 613 210	Payments made on Administrative and General Spending
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-6 5533130	Fundacion Un Techo Para Chile	CL-SII-6 5533130	Fundacion Un Techo Para Chile	282 287 592	Balance carried forward

Example 2: Extract of an IFAf table prepared by the Netherlands Ministry of Foreign Affairs and their partners

Example 2: extract from the IATI Standard on IFAF tables containing the definitions and formats for completing the entry template

Section	Item		Definition	Requirement	
Header Da (reported o for each yea quarter)	Reporting Organisation	Identifier	The unique organisation identifier that the organisation uses publishing to IATI	Mandatory	A val meth
		Name	The name of the reporting organisation	Mandatory	Text
	Period	Reporting Year	The year being reported	Mandatory	Calei
		Reporting Quarter	The quarter being reported	Optional	Integ
	Exchange Rate	Original Currency	The original currency in which the reporting organisation prep data for audit	Mandatory	ISO 4
		Rate	The exchange rate that was used to convert the original curr Dollars	Mandatory	Deci
		Value Date	The date for which the exchange rate was valid	Mandatory	Date
Volume Da (repeated each transactior value repor	Transaction Type	Transaction Type	The type of transaction being reported: Receipt, Disburseme Expenditure, Balance	Mandatory	IATI (
		Type of Aid	Whether transaction reported was Cash, or In Kind	Mandatory	IATI (
	Targetting (Where funds have been targetted for specific purposes)	Targeted Country/Region Code	A code for the specific country or region for which the transa targetted	Optional	ISO (
		Targeted Country/ Region Name	The name of the specific country or region for which the tran targetted	Optional	Text
		Targeted Sector Code	A code for the specific sector for which the transaction is targetted	Optional	OCH
		Targeted Sector Description	A description of the specific sector for which the transaction targetted	Optional	Text
		Targeted Project Number	A unique activity identifier for a specific project for which the transaction is targetted	Optional	A val meth
		Targeted Project Description	A title or descriptiuon of a specific project for which the trans targetted	Optional	Text
	Parties	Provider Ref	The unique organisation identifier for the organisation provid the aid	Optional	A val meth
		Provider Name	The name of the organisation providing the aid	Mandatory	Text
		Receiver Ref	The unique organisation identifier for the organisation receivir the aid	Optional	A val meth
		Receiver Name	The name of the organisation receiving the aid	Mandatory	Text
	Intended Recipient (Whei funds are transferred to Receiver for the benefit another organisation)	Intended Recipient Ref	The unique organisation identifier for the organisation that is intended recipient of the aid	Optional	A val meth
		Intended Recipient Name	The name of the organisation that is the intended recipient of the aid	Optional	Text
	Transaction Details	Value (USD)	The value of the transaction in US Dollars	Mandatory	Deci
		Description	A short description summarising the transaction	Optional	Text
		Notes	Any notes clarifying the provenance of this transaction, or other matter.	Optional	Text

Example 2 IFAF table in the IATI entry template

| Header Data (reported once for each year or quarter) | | | | | | | Volume Data (repeated for each transaction / value rep... | | | | | | | | | | | |
| Reporting Organisat | | Period | | Exchange Rate | | | Transaction Type | | Targetting | | | | | | Parties | | | |
Ref	Name	Reporting Year	Reporting Quarter	Original Currency	Rate	Value Date	Transaction Type	Type of Aid	Country / Region Code	Country / Region Name	Sector Code	Sector Descr	Project No	Project Descr	Provider Ref	Provider Name	Receiver Ref	Receiver Name
DAC-7-1	Min BuZa	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti								SHO
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Receipt	Cash	HT	Haiti					DAC-7-1	MinBuZa	NL-KVK-0000000	SHO
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Receipt	Cash	HT	Haiti							NL-KVK-0000000	SHO
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Receipt	Cash	HT	Haiti							NL-KVK-0000000	SHO
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO	NL-KVK-41160054	Cordaid
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO	NL-KVK-41160054	Cordaid
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO	NL-KVK-41160054	Cordaid
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		NRK
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		Oxfam
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		Unicef NL
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		Icco
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		SCF
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		Terre des Hommes
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		World
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		Tear
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		???
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Balance	Cash	HT	Haiti							NL-KVK-0000000	SHO
NL-KVK-41160054	Cordaid	2010		EUR	1,296	2010-12-31	Receipt	Cash	HT	Haiti					NL-KVK-0000000	SHO	NL-KVK-41160054	Cordaid
NL-KVK-41160054	Cordaid	2010		EUR	1,296	2010-12-31	Receipt	Cash	HT	Haiti					NL-KVK-0000000	SHO	NL-KVK-41160054	Cordaid
NL-KVK-41160054	Cordaid	2010		EUR	1,296	2010-12-31	Receipt	Cash	HT	Haiti							NL-KVK-41160054	Cordaid
NL-KVK-	Cordaid	2010		EUR	1,296	2010-12-31	Expenditure	Cash	HT	Haiti		Housing					NL-KVK-41160054	Cordaid
NL-KVK-	Cordaid	2010		EUR	1,296	2010-12-31	Expenditure	Cash	HT	Haiti		Health					NL-KVK-41160054	Cordaid
NL-KVK-41160054	Cordaid	2010		EUR	1,296	2010-12-31	Expenditure	Cash	HT	Haiti		Health					NL-KVK-41160054	Cordaid
NL-KVK-41160054	Cordaid	2010		EUR	1,296	2010-12-31	Expenditure	Cash	HT	Haiti							NL-KVK-41160054	Care
NL-KVK-41160054	Cordaid	2010		EUR	1,296	2010-12-31	Expenditure	Cash	HT	Haiti							NL-KVK-41160054	Cordaid
NL-KVK-41160054	Cordaid	2010		EUR	1,296	2010-12-31	Expenditure	Cash	HT	Haiti							NL-KVK-41160054	Cordaid

Example 2: XML data conversion

This is an example of the XML data conversion to turn IFAF data into a machine-readable format using the IATI er
the entry for the first line of the table on the previous page. The users of IFAF tables would not see this detail
illustrative purposes.

```xml
<iati-organisation>
<reporting-org ref="DAC-7-1">Netherlands MinBuZa</reporting-org>
<ifaf year="2010" quarter="">
<currency orig="EUR" reporting="USD" rate="1.296" value-date="2010-12-31"/>
<transaction transaction-type="Disbursement" aid-type="Cash">
<recipient-country code="HT">Haiti</recipient-country>
<sector code=""/>
<activity ref=""/>
<provider ref="DAC-7-1">Netherlands MinBuZa</provider>
<receiver ref="NL-KVK-0000000">SHO</receiver>
<intended-recipient ref=""/>
<value>15552000</value>
<description>haiti  via SHO</description>
<note/>
</transaction>
</ifaf>
</iati-organisation>
```

Example 3: IFAF tables relating to humanitarian aid for Haiti (2010) - from DG E...

DONOR

INTERMEDIARY/IMPLEMENTING ORGANISATION INTERMEDIARY/IM...

DG ECHO		
extract from IFAF table 2010		
payments humanitarian aid 2010		US$(*)
benefic. country	partner	aid type	payment
Haiti total payment	all partners	all types	102 273 394
Haiti	Cordaid	health/med.	782 784
Haiti	IRC-UK	rehabilitation	1 013 117
Haiti	OCHA	coordination	983 019
Haiti	UNDP	coordination	1 037 267
	etc.		

DONOR/INTERMEDIARY ORGANISATION

UN OCHA	
extract from IFAF table 2010	
receipts in 2010	US$(*)
Member States	424 314 711
Private donors + others	4 371 823
Total receipts	428 686 534
payments humanitarian aid 2010	US$(*)
WFP	120 284 949
UNICEF	98 487 094
WHO	48 871 503
UNHCR	46 599 955
FAO	45 443 880
UNDP	8 250 191
Others	40 889 388
Total payments	415 223 792
Surplus	13 462 742

(*) Exchange rate used : €1 = US$ 1.296 (as per 31/10/12)

CORDAID		
extract from IFAF table 2010		
receipts in 2010	US$	US$
Haiti total	26 862 287	
> DG ECHO	(**)	975 370
> Others		25 886 917
payments in 2010	US$	US$
Haiti total	9 644 998	
> Haiti Health		542 086
> Haiti other types		9 102 912
Haiti reserve	17 217 871	

UNDP		
extract from IFAF table 2010		
receipts in 2010	US$	US$
receipts total	N/A	
> OCHA CERF		8 250 191
> ECHO - Haiti		1 037 267
payments in 2010	US$	US$
payments total	N/A	
>CERF Haiti		1 000 000
>ECHO		1 016 976

IRC -UK		
extract from IFAF table 2010 (****)		
receipts in 2010	US$	US$
receipts total	101 905 776	
> ECHO - Haiti - rehabilitation		1 221 453
payments in 2010	US$	US$
payments total	93 416 405	
> ECHO - Haiti		1 261 918
of which ECHO funds		1 221 453

N/A = Not available
(**)Discrepancies will need to be investigated.
(***) Table constructed based on information from other tables
(****) Financial year = 1/10/2010 - 30/9/2011

UNDP HAITI OFFICE	
extract from IFAF tab...	
receipts in 2010	
receipts total	
> ECHO	
> OCHA	
payments in 2010	
payments total	
>UNDP direct implem...	
> Implementing part...	
> indirect costs	
carry over to 2011	

CORDAID: Organisati...
DG ECHO: European ...
FAO: Food and Agricu...
IFAF: Integrated Finan...
IRC: International Res...
UN CERF: UN Central ...
UN OCHA: UN Office ...
UNDP: United Nation...
UNHCR: UN Refugee...
UNICEF: United Natio...
WFP: World Food Prog...
WHO: World Health O...

Appendix 7: Glossary of terms

Affected population – the victims of the humanitarian crisis.

An IFAF table – a table showing all receipts and payments of an entity which relate to humanitarian aid for a single calendar year.

Bilateral Financial Report – report required by a humanitarian aid provider from an entity to which it has provided humanitarian aid.

Civil Society Organisations – The multitude of associations around which society voluntarily organizes itself and which represent a wide range of interests and ties. These can include community-based organisations, indigenous peoples' organisations and non-government organisations

Entities involved in humanitarian aid – donors and recipients of humanitarian aid which produce financial statements to account for aid flows.

Ex-post **data** – historical, final information which is not further updated.

First level recipient – entity which receives aid and can either implement it directly or pass it on to another entity for implementation

Humanitarian aid – intervention to help people who are victims of natural disasters or conflicts to meet their basic needs and rights

Humanitarian aid donor – public, private, multinational, national or local entity or individual which donates funds, goods or services to assist populations affected by a humanitarian crisis. Many individual donations may be grouped together and donated by an entity, such as a government or a charitable association.

Humanitarian aid provider – individual or entity which provides humanitarian aid to other entities which either implement humanitarian projects or activities themselves or pass the aid on to other entities which implement humanitarian projects or activities.

Humanitarian aid recipient – public, private, multinational, national or local entity receiving aid from donors.

IATI – International Aid Transparency Initiative, a coalition of governments of aid provider and recipient countries and NGOs has developed and agreed Standards and Code Lists to enable donors to standardize their data and make it available to development cooperation stakeholders.

Implementing body – an entity which receives humanitarian aid and implements actions with it.

Intended beneficiary – the individual or community for whom or for which the aid was intended.

INTOSAI – International Organisation of Supreme Audit Institutions, an umbrella organisation of the external government audit community

INTOSAI GOV - INTOSAI Guidance for Good Governance comprises documents endorsed by INCOSAI and contains guidance on internal control, accounting standards and other matters within the administrative sphere of responsibility. This includes documents, guiding the SAIs in their professional assessment of measures taken by administrative authorities or guiding administrative authorities and encouraging good governance.

Open data – data which is freely available to everyone.

The Integrated Financial Accountability Framework (IFAF) - a framework within which entities report and make publically available *ex post* information on their receipts and payments of humanitarian aid in standardised tables.

XML – Extensible Markup Language – a set of rules for encoding documents electronically - used by IATI.