IATI Governing Board Paper Ref: 2026/#3
Date:
Purpose: Implementation Report Q3 1 July - 30 September
Status: Final

Executive Summary

During Q3 2026, IATI made solid progress against the Minimum Viable Services Product (MVSP) despite ongoing staffing and financial constraints. Delivery was strongest in data use, technical infrastructure, data quality, interoperability, partnerships, and global advocacy, while some country engagement, community-building, and policy-influence activities advanced more slowly due to limited capacity and dependence on external funding.

Key achievements included completion of the country data-use mapping study, which found evidence of IATI data use in 27 of 37 countries reviewed, advancement of the Technical Infrastructure Stocktake and Roadmap procurement process, significant progress on the Data Quality Dashboard, and strengthened interoperability work with the OECD, TOSSD, and OCHA. IATI also expanded its reach and influence through new partnerships, the accession of UNCDF as a member, Côte d'Ivoire's commitment to join, and preparations for major advocacy events and policy engagements.

Financially, the Secretariat remains within approved spending parameters. Projected expenditure at the end of Q3 was approximately USD 2.19 million (64% of the annual core budget), with member contributions reaching 81% of expected income. While cash reserves temporarily fell below the preferred MVSP threshold, they are projected to recover by year-end.

The principal challenges remain constrained staffing, uncertainty around member contributions, dependence on non-core funding, and risks associated with further reductions in technical infrastructure expenditure. Governance-related activities have also progressed more slowly than planned due to limited participation in some working groups.

Q4 priorities include delivering the virtual Members' Assembly, finalizing the 2027 Work Plan and Budget, launching the new IATI website, completing the Data Quality Dashboard and State of the Data Report, advancing interoperability work with the OECD and TOSSD, and consolidating lessons learned from implementation of the MVSP. The Governing Board is invited to provide feedback on the 2027 Work Plan and Budget and approve the proposed Members' Assembly agenda.

Q3 Decisions / guidance requested

- Review and provide feedback on the draft Workplan and budget for 2027.
- Approve draft agenda for 10 December virtual MA.

Progress by Strategic Action Area

Action Area A: Strengthening Country Data-Use Systems

Country systems integration and support; capacity strengthening and feedback loops (A.1-2)
Work in these areas during the quarter was concentrated on finalizing the baseline analysis on country data use and securing the non-core resources required to deliver planned regional activity, rather than on delivery itself.

The **IATI country mapping study (A1.2)**, covering 37 partner countries, found that IATI data use is already widespread, with 27 countries using IATI data to support planning, reporting or aid information management, while identifying limited resources and capacity, rather than data availability, as the primary constraint to deeper use. The study also highlighted several country examples demonstrating mature and sustainable approaches to data use, including Nigeria's automated AIMS-IATI integration and Lesotho's long-standing use of IATI data to produce its annual development report without a formal AIMS. To validate these findings, the IATI Secretariat convened a Country Mapping Validation workshop on 12 August, in which participating governments broadly confirmed the report's conclusions while providing important corrections and contextual updates. Discussions reinforced that discrepancies between IATI data and national or partner records remain a significant barrier to institutional adoption, while also revealing strong momentum around new or planned AIMS initiatives in countries such as Zambia, Sierra Leone, Chad and Lesotho. Feedback from the workshop is incorporated into the final report and will inform targeted follow-up support, peer learning and country engagement activities under Action Area A of the Strategic Plan 2026-2030.

Pacific Small Island Developing States. Engagement on the Pacific data capacity proposal progressed during the quarter, with revisions strengthening delivery arrangements and broadening regional scope. Discussions with the UNDP Pacific Multi-Country Office resulted in agreement in principle to extend coverage to the Solomon Islands, while engagement also advanced with the South Pacific Community (SPC) which hosts the largest Pacific data hub. The proposal was shared with Australia (DFAT) and New Zealand (MFAT), supporting continued dialogue on potential financing. No funding decision had been taken by quarter end and the programme remains unfunded, although further feedback from partners is anticipated.

Middle East–Africa regional engagement (BADEA). Engagement with BADEA continued during the quarter with the objective of establishing a partnership to support regional capacity-building and transparency initiatives. Discussion with the **African Development Bank (Afdb)** also progressed to join hands in expanding the training scope. Progress was made toward formalising the collaboration, although completion of the partnership instrument remains a prerequisite for launching planned regional activities. As a result, the regional workshop is now expected to contribute to a broader training programme in early 2027 rather than delivery during 2026. This is largely due to the delay in funding availability.

Country policy influence and knowledge exchange (A.3)

Nigeria's publication of its 2025–2026 Development Cooperation Report provides a significant example of the strategic value of integrating IATI data into partner country systems. Produced by the Federal Ministry of Budget and Economic Planning, the Report draws directly from the Nigeria Development Cooperation Dashboard, which automatically incorporates IATI data and serves as the Government's central platform for tracking development cooperation. The Report records US$1.54 billion in provider-reported disbursements and explicitly recognises the contribution of IATI-supported transparency and data management systems.

The Report also demonstrates growing partner-country demand for high-quality development cooperation data. It identifies gaps in partner reporting and calls for improvements in the timeliness and completeness of data submitted to the national system, reinforcing the role of country stakeholders in promoting transparency and accountability. The approach taken by Nigeria aligns closely with the Strategic Plan's emphasis on strengthening the use of IATI data through national systems and decision-making processes, providing a practical example of how partner countries can use IATI-enabled infrastructure to support their own accountability and reporting objectives.

The Secretariat undertook a detailed review of the Report and provided feedback to the Nigerian government. The Secretariat is planning to identify lessons for future country engagements and to inform ongoing monitoring and data quality work under Action Area D. This review includes analysis of reporting coverage, data reconciliation practices and the treatment of technical data issues within national reporting processes.

Challenges / risks
The absence of core resources continued to prevent in-person capacity-building activity during the quarter, and Secretariat staffing constraints also limited the capacity to advance online peer-to-peer learning and briefings. These activities are now expected in Q4. Non-core funding for both the Pacific programme and the Middle East–Africa regional workshop remains unconfirmed, and neither can proceed on core resources under the MVSP.

Next quarter priorities

- Complete and share the Secretariat's review of key lessons based on the Nigeria Development Cooperation Report to share to other countries.
- Conclude the BADEA instrument and confirm whether the Middle East–Africa regional workshop moves to 2027.
- Seek a funding decision from DFAT and re-engage MFAT on the Pacific programme; confirm Solomon Islands coverage.
- Deliver the online peer learning and briefing activity deferred from Q3.

Action Area B: Enhancing IATI infrastructure to increase quality and usability of data

The quarter has seen strong progress across Action Area B through IATI's technical work, combining improvements to core publishing infrastructure, enhanced user experience, interoperability advancement, and ongoing efforts to improve sustainability and operational resilience. Delivery has focused not only on building new functionality, but also on creating the foundations for a more integrated, scalable and efficient technical ecosystem.

Terms of reference for the Technical Infrastructure Stocktake and Roadmap for IATI (2026–2030), funded under the amended European Commission contribution, were finalised during the quarter with input from the Technical Chair. The recruitment process for the consultancy is now starting, with the roadmap expected to inform the Secretariat's infrastructure priorities for the remainder of the Strategic Plan period.

Standard Custodianship (B.1)

Work to improve governance and stewardship of the Standard advanced in Q3. A comprehensive change-management briefing is under development to clarify historical context, governance relationships and future processes relating to maintenance of the IATI Standard, and this will be finalised for the Board and SOC to inform next steps in governance of the Standard. This will be an important step towards resolving longstanding governance ambiguities, including those highlighted through the OECD codelist synchronisation process.

Publishing Tools and Integration (B.2)

Technical support and innovation activities continued to strengthen both publishing and data use. The Secretariat worked with APC Colombia to model South-South Cooperation data within the

Standard and prepare for publication of such a dataset for the first time; while supporting organisations including UNCDF, Nordic Development Fund and Qatar Red Crescent Society and the Saudi Development Fund to enhance publishing capability.

Operational work focused on improving reliability and sustainability through infrastructure optimisation and server consolidation, delivering cost savings while maintaining high service availability.

The quarter also advanced longer-term improvements to service delivery. New publishing guidance, endorsed by major donors, will help streamline reporting expectations, while research into AI-assisted support services and CRM integration explored more scalable ways of supporting the growing IATI community. Future decisions on governance, funding and implementation will determine how these initiatives progress.

Global Data Use Tools (B.3)

User engagement remained strong, with continued growth in usage of D-Portal, the Datastore and Validator, alongside increasing referrals from AI assistants. Additional analysis of usage trends is planned for Q3 reporting. No substantive development was undertaken whilst in MVSP status.

Data-use support ranged from helping UN Women Ecuador identify gender-related activities through IATI policy markers and the Centre for Freedom and Justice for their own resource and funding planning, to assisting GIZ and INTOSAI in integrating IATI data into analytical systems. These engagements reflect growing adoption of IATI data and the Standard, with further opportunities emerging through APC Colombia and MAPME location-data pilots.

Unified Digital Platform and User-Centered Design (B4)

Implementation of the website project continued during Q3. Feedback from Member testing of the new website content and features was analysed and used to identify and prioritise improvements. Overall feedback was positive, with respondents rating the usefulness of the new content an average rating of 4.7 out of 5.

Following the reduction of the budget under the Minimum Viable Secretariat Plan (MVSP), the scope of planned development was reduced. Work focused on completing priority elements identified through the testing process and maintaining the IATI website and core functionality within the revised resource envelope. This included linking country activity maps directly to relevant results in d-portal, which has now been completed. Work also continued to address bugs identified through testing and to develop sections that were not included in the testing phase, including interactive publishing guidance and content on the IATI Standard. The website is scheduled to be launched by the Members' Assembly in Q4.

Data quality initiatives (B.5)

Data Quality Dashboard
Significant progress was made on the IATI Dashboard, moving from design into implementation as the future platform for publishing transparency and data exploration. During the quarter, redesigned reporting organisation pages were launched, providing a more intuitive view of publishers and their datasets, while real-time dataset update tracking was introduced to support more responsive

monitoring and quality assurance. Development also advanced on organisation-level publishing score pages and the integration of publishing statistics, data quality metrics and assessment methodologies into a single framework. An initial “sneak-peek” release will enable organisations to review their own publishing metrics through IATI Account before wider rollout.

Looking ahead, community testing and consultation will support implementation, alongside further development of authentication, comparative views and publishing statistics. In parallel, IATI Account was enhanced with provider administration permissions, allowing organisations to authorise third-party publishing providers to manage datasets on their behalf. Together, these developments support a more integrated, sustainable and user-centred technical infrastructure.

State of the Data report. Penholder terms of reference were finalised at the end of June, covering the main report and supplementary analytical outputs, funded from the reprogrammed 2026 European Commission contribution. Work is expected to be completed by the end of Q4.

European publisher analytics. Preparation began on data-quality analytics for EU Member State publishers, including a dedicated group page, to support the Commission-funded Transparency Days event and to allow that event to be structured around peer learning and targeted support rather than general exchange.

Interoperability work (B.6)

Progress on interoperability continued during the quarter through strengthened collaboration with the OECD, TOSSD Secretariat and humanitarian partners, advancing IATI’s objective of improving alignment across the development finance data ecosystem.

A major focus during Q3 was advancing the joint OECD–IATI paper on CRS/IATI interoperability. ODS supported review and validation of the methodology, independently replicating the analysis to identify and resolve methodological differences and establish a shared approach ahead of presentation at the Development Finance Data Forum and OECD WP-STAT in October. In August following Gazzetting, IATI synchronised its codelists with the latest OECD DAC releases and rebuilt the synchronisation workflow, strengthening interoperability across IATI, CRS and TOSSD while laying the groundwork for more regular automated updates from 2027.

Collaboration with the TOSSD Secretariat also advanced through development of a joint interoperability pilot, linked to ongoing work to map development finance information across national systems, identifying potential organisation for the pilot. The next steps will be to finalize the papers and issue during the TOSSD steering committee meeting, and then engage identified organizations. A meeting with the European Commission to discuss preliminary findings is scheduled for September 23rd.

The GPEDC-IATI cooperation continued. IATI provided valuable inputs to the 2026 report. IATI drafted a brief note identifying potential opportunities to use IATI data in selected countries including Nigeria. The GPEDC Secretariat is reviewing the paper and its opportunity to help organizations use IATI data for future monitoring rounds where possible. The note will be finalized and shared once input from GPEDC colleagues is obtained.

Beyond the OECD and TOSSD agenda, interoperability with the humanitarian system progressed through technical work on flow identifiers between IATI and OCHA’s Financial Tracking Service, helping to improve consistency and traceability of data across humanitarian and development finance reporting systems.

Looking ahead, these strands of work will inform wider discussions on practical interoperability and data integration across the international development finance architecture.

Challenges / risks:
Alignment of coverage methodology between IATI and the OECD CRS remains unresolved and is a precondition for joint publication. Divergent coverage figures derived from the two systems would otherwise carry into external communications and into the joint paper.

Next quarter priorities

- Finalise the IATI Data quality dashboard work supported by EC ensuring feedback from publishers.
- Drafting of the state of IATI data quality report should be completed by the end of the Q4 as per the agreed work programme of EC.
- Present the joint IATI–OECD paper at the WP-STAT and Development Finance Data Forum open session in Paris on 8 October, subject to agreement on coverage methodology. Work should also move to the practical level as suggested in the paper to learn lessons on the publishing practices that could help enhance IATI-CRS interoperability.
- Organize follow up discussion with TOSSD to move forward with the SPA implementation with the selected organisations who are now identified as possible pilots. Lessons drawn from this work will be used to scale to additional publishers in 2027.
- Presentation of the EU member countries state of data quality at the EU seminar in November 2026.
- Preliminary findings of the infrastructure road map work to be shared with the Board by Q4.

Action Area C: Transparency, Partnerships & Membership

Global advocacy and policy engagement (C.1)

Partnerships and resource mobilisation

European Commission. The amendment to the 2025/26 Voluntary Contribution Agreement was cleared on content by the Commission in July. Registration releases the 2026 budget and securing the State of the Data contract, the repricing of publication deliverables and the associated additional funds. Separately, a proposal for a 2027–28 partnership has been submitted and has received initial verbal feedback; the Commission's stated areas of interest are data quality, Members' Assembly sponsorship and interoperability. Preparations for the Commission-funded EU Transparency Days began, with an agreed date for November for a one day Seminar in Brussels under the theme "Information for Impact". The programme has since been revised, dates are still under discussion and the event is now most likely to fall in late November. Registration has not yet opened and is expected to do so before the end of September.

BADEA. Compliance information required by BADEA's legal department was supplied in July and a Letter of Understanding is in draft at BADEA, with a UNDP financing agreement template offered as an alternative instrument. The partnership is expected to support a Middle East–Africa training programme in early 2027.

CAF – Development Bank of Latin America and the Caribbean. Engagement with IATI member CAF deepened during Q3 through the co-organisation of the CAF–IATI Transparency Forum, a high-level side event during UNGA 81 High-Level Week on 24 September. CAF contributed USD 25,000 towards delivery of the event. The Forum provides a platform to promote transparency and open development data during UNGA and deepen IATI's engagement with Latin America and the Caribbean. Speakers include representatives from CAF, Spain/AECID, a new IATI member,

UNOSSC and ECLAC, alongside civil society partners. Discussions will bring together perspectives on ODA, South–South cooperation and multilateral development finance, while strengthening relationships across the region and the wider development cooperation system. As of 21 September, more than 170 participants had registered to participate in person or online.

Philanthropy. Following the expert exchange convened in June, the philanthropy consultancy closed out with delivery of its final outcome report. Engagement during the quarter was predominantly inbound: Compagnia di San Paolo began building an internal case for membership and requested fee information; the Rockefeller Foundation's catalytic capital arm was approached with a repositioned proposition; and a meeting with the MacArthur Foundation was secured for early October. The philanthropy sector forum planned for Q3 did not take place. Under the MVSP the workstream carries no dedicated capacity, and the sequencing of structured Phase 2 engagement requires a decision on ownership and approach that remains pending.

Strategic engagement continued through high-profile policy and advocacy opportunities, including participation by the Executive Director in the opening panel of the ECOSYSTEM 2026 Summit in Barcelona alongside the Gates Foundation and the World Bank. The discussion highlighted IATI's role in addressing fragmentation in development data and demonstrated how IATI data is being used to strengthen coordination, inform decision-making under uncertainty, and better understand financing flows and development networks.

Membership outreach and communications (C.2)

Global advocacy, membership and strategic engagement (C.1). During the quarter, UNCDF joined IATI, with a contribution agreement under preparation, while Côte d'Ivoire also agreed to join the initiative. The Executive Director also participated in a high-level panel hosted by CABEI on international and regional approaches to transparency measurement. In July, the Secretariat hosted a workshop for the Saudi Fund for Development at UNDP Headquarters, introducing the benefits of IATI publishing and membership.

The quarter also saw publication of the IATI Annual Report 2025 and Financial Report 2025, showcasing nearly USD 3.9 trillion in reported development and humanitarian spending, examples of country and institutional use of IATI data, emerging AI applications, and continued progress on interoperability and collaboration with partners including the OECD, UN OCHA and TOSSD.

Challenges / risks:
Converting engagement into membership and into funding continues to require sustained follow-through that the Secretariat does not currently have the capacity to provide. The philanthropy, Pacific and BADEA strands each reached the point where structured follow-up was required and delays were encountered due to capacity constraints. Extended staff absence during the quarter compounded this, and several partner-facing items were held rather than progressed.

Next quarter priorities

- Convene IATI's session at the UN World Data Forum 2026 in Riyadh, *Making Every Dollar Count: Data and Artificial Intelligence for Development Effectiveness*, as a major global advocacy opportunity to promote the use of open, interoperable data and AI for development effectiveness.
- Conclude the BADEA instrument and confirm the route for the 2027 training programme.
- Confirm the EU Seminar, open registration and complete the Member State entity list for the Commission.
- Take a decision on philanthropy strategy and its implementation.

- **Launch the new IATI website** by the Members' Assembly, completing the priority elements of the website project within the revised scope under the MVSP.

Action Area D: Policy Influence & Knowledge

National policy dialogues (D.1)

The publication of Nigeria's Development Cooperation Report for 2025–2026, reported under Action Area A, provides the national accountability anchor for the monitoring work described below.

Research partnerships (D.1.2). Two academic partnerships were advanced during the quarter. With the University of St Andrews, a memorandum of understanding entered UNDP's internal review process and the engagement was restructured into a research agreement and a separate convening strand. With the University of Sussex, a memorandum of understanding is likewise in legal review; a joint session was held in August with colleagues across the University's climate and development programmes, and a technical session on the use of IATI data in research is being scheduled for the autumn. Both partnerships rest on the principle that research is designed, authored and published independently by the academic institutions; IATI's contribution is data access, technical orientation and dissemination through its own channels, and no funds are transferred under either instrument. Two further academic contacts remain in scoping. Researchers at both institutions are also engaged in the redevelopment of the United Kingdom's DevTracker, which gives these partnerships a direct connection to the data-use practice of a major bilateral publisher.

Global policy influence (D.2)

Global Partnership for Effective Development Co-operation. Following discussions with the GPEDC joint support team, the Secretariat undertook an analysis of whether IATI can contribute to the availability of data for partner organisations. Additional technical capacity is needed to work on a pilot with country partners, and could contribute to the pilot country case for the IATI–TOSSD interoperability strand reported under Action Area B.

As a further contribution to global policy influence, the Global Partnership for Effective Development Co-operation (GPEDC) 2026 Progress Report, launched on 13 September, used IATI data with the support from the IATI Secretariat to assess the transparency of development co-operation. IATI's Executive Director authored a blog reflecting on the findings, highlighting trends in development partners' reporting to IATI and promoting IATI's forthcoming Data Quality Framework.

Key results and emerging outcomes
Challenges / risks

Next quarter priorities
- Continue to advance Partnerships that could deliver on this important action area.
- Hold the joint review of the GPEDC data availability analysis with the GPEDC joint support team and agree whether a pilot proceeds.
- Conclude both academic memoranda of understanding and hold the Sussex technical session.
- Confirm virtual IATI representation at the GPEDC High-Level Dialogue.

Institutional Performance

Governance & Operations

Key governance activities in addition to preparation for quarterly board meetings and biweekly briefings with the Board Chair, have been on creating understanding on functioning of working groups and finalising TORs for the two Working Groups on institutional arrangements post 2028, and on updates to V.8 Standard Operating Procedures. The Secretariat has prepared packages of work for working group participants and shared these through dedicated Teams spaces, before facilitating preliminary meetings with each. Progress has been slow during the holiday period. The SOP Working Group members are beginning to review work packages and will hold a follow-up meeting in early Q4, while the Institutional Arrangements Working Group work is slightly delayed by a month due to the summer holiday season and availability of representatives. The Board and Secretariat are working to ensure representation from all constituencies before the end of September.

During Q3, operations focused on sustaining core Secretariat functions and facilitating delivery of the highest-priority activities under the MVSP approach.

Overall, operations were directed toward maximizing the impact of available resources, preserving critical Secretariat functions, and enabling delivery of priority commitments under the MVSP, while lower-priority activities remained deferred as necessary.

Key improvements:

Financial Performance & Sustainability - MVSP

Expenditure

As of 30 September 2026, total expenditure is projected at USD 2,186,340, representing 64% of the approved annual core budget of USD 3.42 million. This reflects a decrease of 24,86% compared to the same period in 2025. Detailed breakdowns by Strategic Priority and cost category are provided in the Annex.

Cash flow

The operational cash balance as of September 2026 is projected at USD 1,154,667 million, equivalent to approximately four months of operational runway. This balance reflects opening reserves, contributions received to date (including retroactive payments), interest income, and committed expenditures through Q3 under the approved work plan. In line with established cash management practices, this figure excludes deferred income for future years and provisions for anticipated refunds, thereby representing funds available for immediate operational use. Cash flow projections continue to be monitored monthly, noting that the operational runway may fluctuate as deferred contributions are released over the course of the year. As shown in Table 5 (Projected 2026 Cash Position and Operational Runway), the operational runway is currently four months, therefore below the proposed five-month MVSP trigger. However, it is expected to recover to six months by year-end, reflecting a healthy closing balance available to support implementation and transition into the subsequent financial period.

Progress on resource mobilisation

Out of 79 member organizations, approximately 60 are expected to contribute financially in 2026 due to existing waiver arrangements and planned renewals. As of the reporting date, 43 members have paid their annual contributions (USD 2.5 million), accounting for 81% of this year's total expected membership contributions (USD 3.085 million). This includes contributions from seven additional members and an increase of approximately USD 0.4 million in total contributions since the end of Q2 2026. Information regarding the current status of Contribution Agreements and fee collection is available on the IATI Financial Monitoring Dashboard.

Discussions with Spain on a 2027-2028 contribution are ongoing, with agreement expected in November, while BADEA funding will support delivery of specific priority activities.

MVSP Implementation

The 2026 financial projections indicate core income of USD 3,085,332 (including One Campaign 2,200 USD but excluding EC's voluntary contribution), resulting in a 90% spending threshold of USD 2,776,799. Projected expenditure is USD 2,748,836, thus remaining within the established spending threshold.

Minor variances from the earlier reported expenditure projections are attributable to the following:

Personnel: Personnel costs varied from budget projections due to normal fluctuations in staff-related expenses and delays in implementing the planned transition to the Madrid cost structure.

IT Applications/Subscriptions: Expenditure remained focused on maintaining the essential infrastructure and services required to support IATI members and publishers. Following the Board's decision to retain IATI Publisher, resources were allocated to ensure service continuity, while non-essential enhancements were deferred. The Secretariat continues to identify efficiencies and cost-saving opportunities while maintaining core service delivery and platform reliability.

Outlook: The Secretariat remains committed to prudent financial management and resource optimization. Ongoing resource mobilization efforts are expected to strengthen the Secretariat's ability to sustain operational requirements and support services in the coming months.

Operational Delivery
Staffing Updates (Vacancies, Short-Term Gaps, Consultancies)

Human resources support focused on team relocation activities and the recruitment and onboarding of a new China Scholarship Council (CSC-funded Fellow). Additional HR support included routine personnel administration, such as performance reviews and contract management. Reduced personnel capacity, coupled with the demands of the relocation process, continued to present challenges in delivering activities and maintaining planned timelines, requiring ongoing prioritization of resources and workloads across the Secretariat.

As noted above, delays in the implementation of the personnel relocation to Madrid resulted in minor variances in staff costs and timing differences, as not all personnel charges reflected the Madrid cost structure as originally anticipated.

To help address capacity gaps within the Secretariat, a fully externally funded Fellow has been secured to support communications and advocacy activities. The Fellow is expected to commence in October 2026 for an initial period of nine months, with the intention of extending the appointment to the maximum permitted duration of 12 months, subject to approval by the sponsor, the China Scholarship Council. This arrangement will provide additional support to the Secretariat while incurring no direct cost to the IATI budget.

Procurement and Delivery Capacity

Following approval of the EC Agreement Amendment, several procurement processes were launched to support workplan delivery, including the recruitment of a Graphic Designer and a consultant for the State of the Data Report. Procurement processes for additional EC-funded consultancies are also underway. Preliminary planning for EC-funded workshops under the agreement will commence in Q4. Procurement approvals, purchase orders, contract management, and payment processing were carried out for existing contracts to support the timely implementation of planned activities.

Use of Voluntary Contributions in 2026

In 2026, voluntary contributions from the European Commission (EC) and CAF (Banco de Desarrollo de América Latina y el Caribe) will support activities that advance IATI's strategic objectives, including improving data quality, strengthening technical infrastructure, promoting transparency, and enhancing stakeholder engagement.

The EC contribution (USD 193,227) will fund technical and analytical activities, including data quality initiatives, analytical reporting, infrastructure improvements, stakeholder dialogues, and workshops, together with associated management costs.

The CAF contribution (approximately USD 25,000) will support the CAF-IATI Transparency Forum alongside the 2026 United Nations General Assembly, covering participant support, travel, event delivery, communications, and related management costs.

Collectively, these contributions will strengthen IATI's technical and analytical capabilities, improve the quality and use of IATI data, and support engagement and dialogue across the transparency community. All activities supported by these contributions are planned for implementation during 2026, and there is every expectation that the funds will be fully utilized within the year.

Risks and Mitigation

The principal risks facing delivery in Q3 remain broadly unchanged from those reported in Q2 and continue to be driven by the Secretariat's constrained staffing capacity and ongoing operation under the Minimum Viable Services Product (MVSP). Limited core resourcing continues to place pressure on delivery across strategic priorities, requiring careful prioritisation of activities and increasing reliance on external partners and contractors to sustain critical functions. The MVSP environment also requires continued vigilance to ensure expenditures remain aligned with agreed thresholds and available resources.

While opportunities for further cost reductions in IT and infrastructure continue to be assessed, achieving full alignment with the current expenditure threshold would require accepting significant

operational trade-offs. Meaningful reductions in Azure infrastructure costs would likely require an accelerated decommissioning of servers and subscriptions beyond the current plan, with limited financial benefit realized before year-end due to existing industry billing cycles.

Such reductions could adversely affect platform performance and service reliability, including slower Datastore performance, less frequent data refreshes, reduced backup retention periods, the loss of development and testing environments, and the retirement of legacy services that remain in use by parts of the community. Reduced infrastructure resilience would also increase the risk of service interruptions and outages.

These risks are compounded by growing levels of automated bot and AI-related traffic, which place additional demands on infrastructure capacity and system resilience. Further reductions to IT expenditure therefore carry a heightened risk of disrupting critical publishing and data access services relied upon by the IATI community, potentially affecting both user experience and platform reliability.

Financial sustainability remains a key underlying risk, with the pace and predictability of member contributions continuing to influence the Secretariat's ability to maintain adequate operating runway and transition beyond the MVSP. Capacity constraints have also affected the pace of work in several areas, including data use focused activities, strategic engagement, community development and the progression of some longer-term initiatives.

Mitigation efforts continue to focus on disciplined financial monitoring, prioritisation of core functions and active management of delivery risks. The Secretariat is also seeking to expand implementation capacity through the strategic use of non-core resources, including project-funded support, partnerships and specialist contractors, enabling progress to continue in priority areas while preserving limited core capacity. In parallel, outreach to existing and prospective members remains focused on strengthening the organisation's financial sustainability and reducing reliance on contingency measures over the medium term.

Beyond finance and operational constraints, on the governance side, there are significant risks in Q4 and early 2027 if Working Group progress continues at the current slow pace. Two Working Groups on Institutional Arrangements and on SOP update are currently operating but with very little activity or significant delay, and many meetings lacking participation by certain constituencies, and therefore inquorate. Renewed efforts by both the Board and the Secretariat are needed to reinvigorate these two Working Groups, or to examine new ways of delivering the work set out in the TORs of each of these groups.

Executive Director Forward Look (Next Quarter)

Board forward look (Q4 2026 / Q1 2027)

The primary governance focus for the remainder of 2026 will be preparation for the virtual Members' Assembly and the advancement of several strategic issues that will shape IATI's medium-term direction. Following the Governing Board's approval of the outline agenda, the Members' Assembly will consider updates from the Working Groups on Institutional Arrangements beyond 2028 and on proposed amendments to IATI's Standard Operating Procedures, alongside the proposed 2027 Work Plan and Budget. The new IATI website is also expected to be launched at the Assembly as an important step in strengthening IATI's visibility, accessibility and user experience.

As IATI approaches a half year of operating under the Minimum Viable Secretariat Plan (MVSP), the Secretariat will prepare a lesson learned paper for both the Governing Board and the Members'

Assembly. The paper will assess the operational, financial and strategic implications of operating under the MVSP, identify what has worked well, highlight areas where delivery has been constrained, and propose considerations for future organisational planning and resourcing. The intention is to support informed discussion on the long-term sustainability of the Secretariat and the resources required to deliver the ambitions of the Strategic Plan.

Interoperability has emerged as one of the most significant strategic opportunities for IATI during 2026. Building on progress with the OECD, TOSSD, GPEDC and humanitarian partners, the Secretariat will prepare a briefing note for the Governing Board and Members on lessons learned, emerging opportunities and the strategic implications of closer integration across development finance data systems. The note will outline how interoperability can increase the value, reach and use of IATI data while reducing reporting burdens for publishers, and will identify areas where member engagement will be essential to future progress.

The Secretariat also expects to present preliminary findings from the Technical Infrastructure Stocktake and Roadmap (2026-2030) before completion of the final report. This will provide the Governing Board with an opportunity to review emerging recommendations, offer strategic guidance, and help shape future investment priorities. The roadmap is expected to play an important role in informing decisions on the future evolution, sustainability and resilience of IATI's technical infrastructure.

Alongside these governance and strategic priorities, IATI will continue to strengthen its external engagement through participation in key international processes, including OECD WP-STAT discussions on IATI-CRS interoperability, the European Commission-supported Transparency Days, and the UN World Data Forum. These engagements are helping to position IATI within a broader ecosystem of development finance, transparency and data initiatives and to reinforce its role as a cornerstone of the international development data architecture.

Looking ahead, the coming quarter represents an important opportunity not only to conclude the 2026 programme of work, but also to build consensus around IATI's future institutional arrangements, technical investments, interoperability agenda and long-term sustainability. The Secretariat will therefore focus on providing members and the Board with the evidence, analysis and strategic options needed to support these discussions and guide decision-making into 2027 and beyond.

Annex: Quarterly Financial tables

Table 1: 2026 Quarters 1, 2 and 3 Finances by Strategic Priority and Cost Category

Strategic Priority	Cost category	2026 Budget	Expense Q1 2026	Expense Q2 2026	Expense Q3 2026
Action Area A. Strengthening country data-use systems through IATI data	Consultancy (UNDP)	142,250	23,819	20,753	-
	Personnel (UNDP)	189,222	50,739	45,979	25,565
	Travel (UNDP)	136,498	-	-	-
Action Area A. Strengthening country data-use systems through IATI data Total		**467,970**	**74,558**	**66,732**	**25,565**
Action Area B. Enhancing IATI infrastructure to increase quality and usability of data	Consultancy (ODS)	55,000	-	-	-
	IT Applications/Subscriptions (ODS)	192,800	44,044	44,799	18,061
	IT Applications/Subscriptions (UNDP/UNOPS)	16,000			715
	Personnel (UNDP)	140,151	37,241	40,926	25,565
	Service Contracts (ODS)	842,600	210,600	185,600	173,100
	Travel (ODS)	10,000	1,131		-
Action Area B. Enhancing IATI infrastructure to increase quality and usability of data Total		**1,256,551**	**293,016**	**271,325**	**217,441**
Action Area C. Championing transparency and accountability for development effectiveness	Consultancy (UNDP)	62,000	-	-	-
	IT Applications/Subscriptions (UNDP)	22,645	1,423	2,848	875
	Other (UNDP)	33,500	-		
	Personnel (UNDP)	234,508	59,026	71,749	53,639
	Travel (UNDP)	5,000			-
Action Area C. Championing transparency and accountability for development effectiveness Total		**357,653**	**60,449**	**74,597**	**54,514**
Action Area D: Promoting the use of IATI data to inform policy dialogues	Personnel (UNDP)	137,637	36,550	40,667	25,565
	Print/publications	10,000	-		
	Travel (UNDP)	30,000	-		
Action Area D: Promoting the use of IATI data to inform policy dialogues Total		**177,637**	**36,550**	**40,667**	**25,565**
Institutional Performance	Consultancy (UNDP)	52,944	9,833	13,111	-
	Consultancy (UNOPS)	16,617	6,220	221	69
	Personnel (UNDP)	518,959	129,109	152,438	116,671
	Personnel (UNOPS)	338,898	87,879	84,337	81,881
	Support Services (UNOPS)	70,000	18,440	17,440	15,680
Institutional Performance Total		**997,418**	**251,482**	**267,547**	**214,301**
Facilities and Administration - Implementation	Management Fees - UNOPS 3.95%	122,694	35,654	4,029	39,435
	UNDP GMS 8%	226,537	48,281	49,510	35,123
Facilities and Administration - Implementation Total		**349,231**	**83,935**	**53,539**	**74,558**
Grand Total		**3,606,461**	**799,989**	**774,406**	**611,945**

Item	IATI Core	Non Core	TOTALS
Budget	3,085,331	171,898	3,257,229
Fees UNDP	212,785	13,752	226,537
Fees UNOPS	122,694	0	122,694
Total	**3,420,811**	**185,650**	**3,606,461**

Table 2: 2026 Quarter 1, 2 and 3 Finances by Cost Category

Cost Category 2026	Budget 2026	Expense Q1 2026	Expense Q2 2026	Expense Q3 2026	Delivery Rate
Personnel	1,559,375	400,544	436,096	328,886	75%
Labour Cost - GS Staff	-	-	-	-	
Labour Cost - IP Staff	-	312,665	351,759	247,005	
Labour Cost - International Personnel Services Agreement (IPSA)	-	87,879	84,337	81,881	
Labour Cost - IP Staff on Temporary Appointment	-	-	-	-	
Consultancy / Service Contracts	1,241,411	268,912	237,124	189,564	56%
International Consultants - Short Term Support Contractor	-	-	-	-	
International Consultants - Short Term Technical Contractor	-	33,652	33,863		
Service Contract Holders	-	210,600	185,600	173,100	
Long Term Contractual Service Contracts	-	6,220	221	784	
General Insurance - Consultancy	-	-	-	-	
Service to Projects	-	18,440	17,440	15,680	
IT Applications / Subscriptions	231,445	45,466	47,647	18,937	48%
Information and Communications Technology (ICT) Supplies	-	-	-	-	
Email Subscription	-	-	-	-	
Computer Software	-	-	-	-	
Print and Publications	-	-	-	-	
Maintenance Cost - Software Licenses	-	45,466	47,647	18,937	
Other Media Costs	-	-	-	-	
Travel	181,498	1,131	-	-	1%
Travel Tickets - International/Local	-	241	-	-	
Daily Subsistnce Allowance - International/Local	-	730	-	-	
Travel Cost - Other	-	160	-	-	
Learning/workshop/training costs	-	-	-	-	
Other	33,500	-	-	-	0%
Foreign Exchange Losses	-	-	-	-	
Unrealized Foreign Exchange Gain	-	-	-	-	
Print/Publications	10,000	-	-	-	0%
Print/Publications	-	-	-	-	
Facilities and Administration - Implementation	349,231	83,935	53,539	74,558	61%
UNDP GMS 8%	-	48,281	49,510	35,123	
Management fees - UNOPS 3.95%*		35,654	4,029	39,435	
Grand Total	**3,420,811**	**799,989**	**774,406**	**611,945**	**64%**

Table 3: 2026 Funding Position (As of September 21st 2026)

Statement of Financial Performance (2026)

	Item	USD
	Membership Contributions (earned)	2,400,927
+	Interest	15,322
	Total Income (IPSAS)	**2,416,249**
−	Expenditures & Commitments	-2,186,337
	Current Year Balance (2026)	**229,911**

Table 4: 2026 Operational Cash Position and Runway (As of September 21st 2026)

Statement of Financial Position 2026 (Operational Cash)

	Item	USD
	Opening Carry Over*	1,693,433
+	Current Year Balance (2026)	229,911
−	Less: EC Issued Refund	-45,417
	Total Funds Before Adjustments	**1,877,927**
−	Less: Deferred Income (Liability)	-505,394
−	Less: EC Refund Provision (Liability)	-12,866
−	Less: Non Core received funds	-205,000
	Net Available Balance	**1,154,667**

Table 5: Projected 2026 Cash Position and Operational Runway

Month	Opening	Operational Opening	Inflows	Operational Inflows	Outflows	Closing	Operational Closing	Runway	Operational Runway
Jan-2026	1,693,433	1,423,367	442,454	442,454	256,504	1,879,383	1,609,317	7	6
Feb-2026	1,879,383	1,609,317	475,763	475,763	252,246	2,102,900	1,832,834	7	6
Mar-2026	2,102,900	1,832,834	219,995	219,995	291,238	2,031,657	1,761,591	7	6
Apr-2026	2,031,657	1,761,591	86,995	86,995	277,471	1,841,181	1,571,115	6	6
May-2026	1,841,181	1,571,115	89,555	89,555	254,325	1,676,411	1,406,345	6	5
Jun-2026	1,676,411	1,406,345	257,736	257,736	288,027	1,646,121	1,376,055	6	5
Jul-2026	1,646,121	1,376,055	214,504	175,696	223,895	1,636,730	1,327,856	6	5
Aug-2026	1,636,730	1,327,856	214,860	214,860	197,385	1,654,204	1,345,330	6	5
Sep-2026	1,654,204	1,345,330	209,386	0	190,663	1,672,927	1,154,667	6	4
Oct-2026	1,672,927	1,154,667	270,533	197,200	197,733	1,745,728	1,154,134	6	4
Nov-2026	1,745,728	1,154,134	270,533	197,200	172,428	1,843,833	1,178,906	6	4
Dec-2026	1,843,833	1,178,906	270,533	197,200	192,338	1,922,028	1,609,776	7	6