IATI Members' Assembly 2024

Monday 23 April (14:00-18:00 CET) and Tuesday 24 April (09:15-17:15)

Bogotá, Colombia & online (Zoom Events Space)

MA Session 3
Paper 3: IATI Financial Overview | 2023

1. Financial Health

1.1 Financial Overview of 2023

	2022	2023
Income	**Actuals ($USD)**	**Actuals ($USD)**
Opening balance (Cash- Carry Over)*	3,923,566	3,935,948
Membership contributions	3,198,770	2,567,402
Membership contributions (UNDP)	$0	$85,000
Voluntary contributions	126,369	69,451
Interest	15,089	30,937
Total income:	7,263,794	6,688,738
Expenses		
Project Expenses	3,142,053	3,772,877
Management Fees	185,793	277,279
Total project expense	3,327,846	4,050,156
Estimated Cash Position as of 31 Dec (income-expense)	**3,935,948**	**2,638,582**

*The accumulated amount to carry over from the previous implementing year

1.2 Project Expenditure and Budget trend from 2022- 2023

	2022 Budget	2022 Expenditure	Variance ($USD)	2023 Budget	2023 Expenditure	Variance ($USD)
Total expenditure (activities and personnel without in-kind)	3,703,159	3,142,053	561,106	5,315,632	3,772,877	1,542,755
Management fee	228,121	185,793	42,327	414,010	277,279	136,732
Total	**$3,931,279**	**$3,327,846**	**$603,433**	**5,729,643**	**4,050,156**	**1,679,487**
Utilization rate (%)	85%			71%		

Project Expenditure and Budget trend from 2022-2023

Legend:
- Activities & Personnel: BUDGET
- Activities & Personnel: EXP
- Management fee: BUDGET
- Management fee: EXP
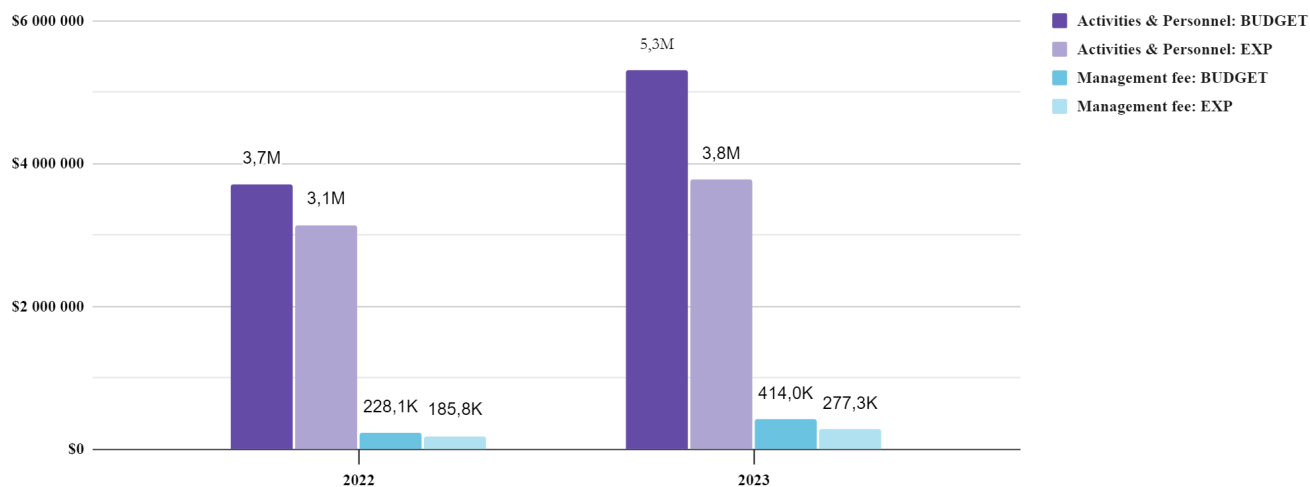
1.3 IATI Income 2022 compared to 2023

In comparison with 2022, income from membership contribution decreased in 2023 due partly to the fact that some members paid their dues for 2021 in the implementing year of 2022, which resulted in record income in the latter year. Additionally, a number of members did not pay their Y10 membership contribution during 2023, and are expected to pay it in 2024, in the total amount of $379,600. The detailed table of the contribution received by each member can be found on IATI website under the section "Income".

	2022 INCOME ($USD)	2023 INCOME ($USD)
Income from membership contributions	3,198,770	2,567,402
Income from membership contributions (UNDP)	0	85,000
Income from voluntary contributions	126,369	69,451
	3,325,138	**2,721,853**
Income from interest	15,089	30,937
Cash and interest carried over from the previous year	3,923,566	3,935,946
Total income:	**7,263,794**	**6,688,738**

IATI Income 2022 vs 2023

Legend: ■ Income from membership contributions ■ Cash and interest carried over from the previous year ■ Income from voluntary contributions

2022: 3,3M | 15,1K | 3,9M
2023: 2,7M | 30,9K | 3,9M
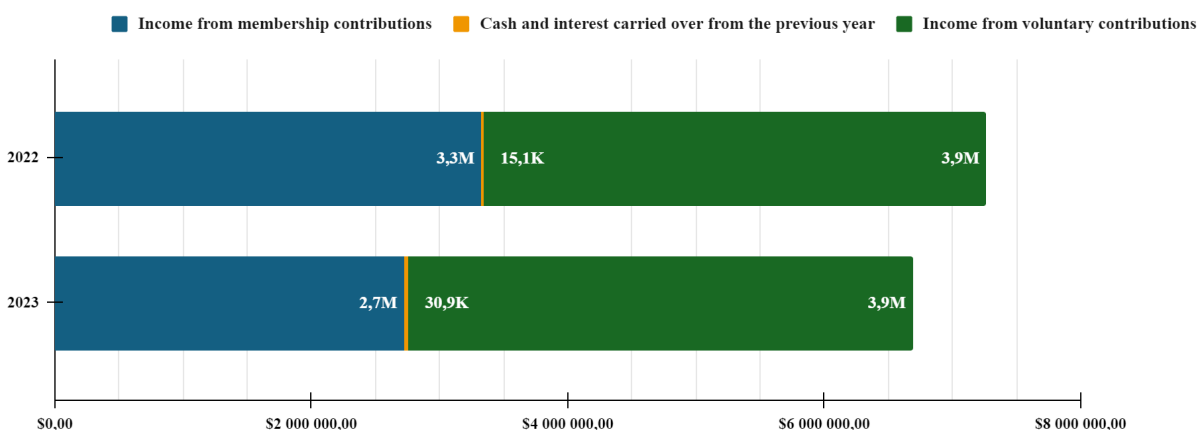
2. Financial Activity 2023

2.1 Original Budget 2023 compared to Budget revision in September 2023

The Governing Board approved two budget revisions in 2023, in May and September, resulting in an overall increase from $2,306,838 to $5,729,643. All the budget revisions are available under the section IATI budget and workplan on the IATI website. The details of each workstream are presented in the implementation update (Paper 2). The full Results-Based Budget Framework is in Annex (page 10)

	Original Budget 2023 ($USD)	September 2023 ($USD)	Revision Impact
Workstream 1. Partner country support	32,000	40,019	8,019
Workstream 2. Improve the Quality of IATI Data	367,018	521,018	154,000
Workstream 3. Promote Systematic Data Use	18,600	36,000	17,400
Workstream 4. Consolidate Technical Core	118,780	180,508	61,728
Workstream 5. Strengthen the IATI Community	47,938	215,674	167,736
Workstream 6. Communications	15,000	70,000	55,000
Workstream 7. Outreach and Engagement	10,000	$0	-10,000
Workstream 8. Institutional Arrangements	361,611	238,572	-123,039
Workstream 9. Administration and Enabling Actions	130,853	145,229	14,376
Workstream 10. Transition activities	108,330	1,095,529	987,199
Personnel	954,724	2,773,084	1,818,360
Management Fees	141,985	414,010	272,025
Personnel in-kind contribution	187,960	238,109	50,149
Total with in-kind contribution	**2,494,798**	**5,967,751**	**3,472,953**
Total withOUT in-kind contribution	**2,306,838**	**5,729,643**	**3,422,805**

2.2 Total Expenditure by activity and personnel for 2023

Workstream	Budget 2023	Activity expenditure	Personnel expenditure	Total 2023 expenditure	Variance (USD)	Spending rate (%)
1. Partner Country Support	77,647	41,132	33,737	74,869	2,778	96%
2. Improve the Quality of IATI Data	556,019	377,191	31,979	409,170	146,849	74%
3. Promote Systematic Data Use	88,976	36,000	48,623	84,623	4,353	95%
4. Consolidate Technical Core	456,357	165,146	303,698	468,843	-12,486	103%
5. Strengthen the IATI Community	274,823	236,816	50,337	287,153	-12,330	104%
6. Communications	239,076	55,000	173,129	228,129	10,947	95%
7. Outreach and Engagement	98,111	0	91,847	91,847	6,264	94%
8. Institutional Arrangements	328,090	220,699	101,929	322,628	5,462	98%
9. Administration and Enabling Actions	534,942	118,943	291,022	409,965	124,977	77%
10. Transition activities	2,661,590	1,006,596	389,053	1,395,650	1,265,941	52%
Personnel in kind contribution	238,109	0	272,218	272,218	-34,109	114%
Management Fees	414,010	277,279	0	277,279	136,732	67%
TOTAL with in-kind contribution	**5,967,751**	**2,534,802**	**1,787,572**	**4,322,374**	**1,645,377**	**72%**
GRAND TOTAL without the in-kind contribution	**5,729,643**	**2,534,802**	**1,515,354**	**4,050,156**	**1,679,487**	**71%**

2.3 Members in Good Standing

This section provides an overview of the IATI members who have in year 2023 paid the contribution amount set in IATI SOP 2.3.3, and/or requested a waiver for payment of the membership contribution in accordance with IATI SOP 2.3.6 "Waiving of a partner country's membership contribution" by 31 December 2023.

Membership Category		Name of Organization	Member in good standing (2023)
Civil Society Organisation (CSO)	1	AfroLeadership	Yes
	2	Association of Freelance Journalists	Yes
	3	Bond	Yes
	4	CANWACH	Yes
	5	Centre for Democracy and Development	Yes
	6	Development Initiatives Poverty Research	Secretariat to June 2023

	7	Development Media International (DMI)	Yes
	8	International Development Law Organization (IDLO)	Yes
	9	Netherlands Enterprise Agency (RVO.nl)	Yes
	10	Oxfam Novib	Yes
	11	Plan International	Yes
	12	Publish What You Fund	Yes
	13	Solidar Suisse	Yes
	14	Transparency International	Yes
	15	Media Foundation for West Africa	Yes
Private sector	16	Data4Development	Yes
	17	Development Gateway	Yes
	18	DevResults	Yes
	19	Emergentally GmbH	Yes
	20	Open Data Services Co-operative	Yes
	21	Open Works	Yes
	22	The Open Data Company B.V	Yes
Partner countries	23	Bangladesh	Yes
	24	Benin	Yes/Waiver
	25	Burkina Faso	Yes/Waiver
	26	Chad	Yes
	27	Colombia	Yes/Waiver
	28	Côte D'Ivoire	Yes/Waiver
	29	Democratic Republic of Congo	Yes/Waiver
	30	Dominican Republic	Yes/Waiver
	31	Ghana	Yes/Waiver
	32	Guinea	Yes/Waiver
	33	Honduras	Yes/Waiver
	34	Lesotho	Yes/Waiver
	35	Liberia	Yes/Waiver
	36	Madagascar	Yes/Waiver
	37	Malawi	Yes/Waiver
	38	Moldova	Yes/Waiver
	39	Nepal	Yes/Waiver
	40	Niger	Yes/Waiver
	41	Nigeria	Yes/Waiver
	42	Rwanda	Yes/Waiver
	43	Sao Tomé e Principe	Yes/Waiver

	44	Sierra Leone	Yes/Waiver
	45	Somalia	Yes/Waiver
	46	Tanzania	Yes/Waiver
	47	Vietnam	Yes/Waiver
	48	Yemen	Yes/Waiver
Provider of development cooperation	49	African Development Bank (AfDB)	Yes
	50	Australia - Department of Foreign Affairs and Trade	Yes
	51	Belgium - Belgian Development Agency (BTC)	Yes
	52	Bill and Melinda Gates Foundation	Yes
	53	BOAD- West African Development Bank	Yes
	54	Canada - Department of Foreign Affairs, Trade and Development	Yes
	55	Denmark - Ministry of Foreign Affairs	Yes
	56	Development Bank of Latin America and the Caribbean (CAF)	Yes
	57	European Commission (EC)	Yes
	58	European Investment Bank (EIB)	Yes
	59	Finland - Ministry for Foreign Affairs	Yes
	60	France - Agence Française de Développement (AFD)	Yes
	61	GAVI	Yes
	62	Germany - Federal Ministry for Economic Cooperation and Development (BMZ)	Yes
	63	Global Fund to Fight AIDS, Tuberculosis and Malaria	Yes
	64	Inter-American Development Bank (IDB)	Yes
	65	International Finance Corporation - IFC	Yes
	66	Ireland - Irish Aid	Yes
	67	Korea, Republic of	Yes
	68	Luxembourg - Directorate for Development Cooperation and Humanitarian Affairs	Yes
	69	Netherlands – Ministry of Foreign Affairs – Development Cooperation	Yes
	70	New Zealand	Yes
	71	Sweden - SIDA	Yes
	72	Swiss Agency for Development and Cooperation (SDC)	Yes
	73	UK - FCDO Department for International Development	Yes
	74	United States Agency for International Development (USAID)	Yes
	75	William and Flora Hewlett Foundation	Yes
	76	World Bank	Yes
UN Agencies	77	United Nations Children's Fund (UNICEF)	Yes
	78	United Nations Environment Programme - UNEP	Yes
	79	United Nations Industrial Development Organization (UNIDO)	Yes
	80	United Nations Population Fund (UNFPA)	Yes

	81	United Nations Women (UN Women)	Yes
	82	United Nations World Food Programme (WFP)	Yes
	83	United Nations Development Programme (UNDP)	Secretariat
	84	International Fund for Agricultural Development (IFAD)	Yes
	85	International Labour Organization (ILO)	Yes
	86	International Organization for Migration - IOM	Yes
	87	Food and Agriculture Organization of the United Nations - UN FAO	Yes
	88	World Health Organization - WHO	Yes
	89	United Nations Operation Project Services (UNOPS)	Secretariat

3. Looking into 2024

3.1 Estimated Cash Position after 2024 Workplan and Budget is completed

	Income ($USD)	Expense ($ USD)
Total Estimated cash balance at the UNOPS Trust fund as of 31 December 2023	1,298,962	
Cash Balance with Consortium partners as of 31 Dec 2023*	1,339,616	
Expected Income in Y11/2024 (based on the current paying members)**	2,992,600	
Pending Y10 membership contributions to be paid in 2024	379,600	
2024 Budget		4,838,026
Expected fund balance after the 2024 budget is executed	**1,172,752**	

* The cash balance at UNDP includes Germany's Y10 membership contribution.

**The amount of 2,992,600 includes advance payments for Belgium and USAID Y11 membership contributions totaling 170,000. Although these payments were received by UNOPS in the implementation year 2023, they are presented here and in the detailed income table under the year 2024.

Annex

Detailed Budget 2023 (as revised)

	Results Framework Outputs	Activity Areas	Activities	Budget owner	Total Revised Budget September 2023	Total Expenditure Jan-Dec 2023
1. Partner Country Support					**$40,019**	**$41,132**
RF Outcome 2: IATI data is systematically used by development and humanitarian actors for decision-making	**Output 2.a** IATI data is regularly accessed. **Output 2.b** Data literacy and capacity for data use of partner countries, publishers and CSOs is strengthened	Support partner country governments to access, understand, and analyze IATI data (1C1, 1D, 1E)	*1A. Improving accessiblity and capacity to understand and analyze IATI data; Continue advice, training and capacity building. Structured approach for country-level support; Build on progress with partner country engagement through dedicated in-person training with Governments*	UNDP	$11,369	$12,457
			1B.TBC Training of Trainers and follow-on support for building capacity at country level	UNDP	-	-
			1C. Develop strategy on AIMS integration - assess best approach to AIMS integration challenges, to include alternate solutions to integration.	UNDP	-	-
			1D. Maintain, and promote use of CDFD;	UNDP	$28,650	$28,675
Strategic Plan Objective: Drive a significant improvement in the quality of data published to IATI						
2. Improve the Quality of IATI Data					**$521,018**	**$377,191**

RF Outcome 1: Significant improvement in the quality of data published to IATI	**Output 1.a** Current and new publishers meet the highest standards of data quality through improved tools and guidance.	Engage with and support new and existing publishers to help them improve data quality (2A, 2B, 2F)	*2A. Focus on a set of identified data quality issues and drive improvements through tool improvement, Standard updates, use of the Validator public API or other measures* Advocate for timely publishing, e.g. to encourage near real-time data (links with outreach activities) Provide support to new and existing publishers, especially those of strategic importance. (in line with outreach activities) Support to existing publishers to improve their data	*DI*	$2,000	-
			2E. Contractor support for Data Quality	*DI*	$219,018	$227,191
			2F. New activity on direction of Board: Establishment of a strategic partnership with Publish What You Fund to support the preparation of the 2024 Aid Transparency Index.	*DI/ UNOPS*	$300,000	$150,000
Strategic Plan Objective: Promote the systematic use of IATI data by development and humanitarian actors						
3. Promote Systematic Data Use					**$36,000**	**$36,000**
RF Outcome 2: IATI data is systematically used by development and humanitarian actors for decision-making	**Output 2.a** IATI data is regularly accessed. **Output 2.b** Data literacy and capacity for data use of partner countries, publishers and CSOs is strengthened	Capacity building / literacy: Resources and direct support to all user groups to access, understand, analyse and use IATI data (3C)	*3A. Continue to raise awareness of and engagement with IATI data across stakeholder groups, through ongoing activities based around CDFD both directly (training meetings and webinars) and online (Connect, Query Corner) etc; Staff plus consultancy*	UNDP	$27,900	$27,900
			3F. Implement strategy to bridge the gap between publisher practices and data use needs (see 2 above) through tools, standard or other solution)	UNDP	$8,100	$8,100
Strategic Plan Objective: Strengthen the IATI Standard by reinvigorating its community of publishers and members						
4. Consolidate Technical Core					**$180,508**	**$165,146**

RF Outcome 1: Significant improvement in the quality of data published to IATI RF Outcome 2: IATI data is systematically used by development and humanitarian actors for decision-making	**Output 1.a** Current and new publishers meet the highest standards of data quality through improved tools and guidance. **Output 1.b** IATI Standard strengthened to improve data quality Output 2.a IATI data is regularly accessed.	Management of integrated platform (4.A.1, 4.A.3, 4.A.5, 4D)	**4A. Management of integrated platform.**Continue to develop the API Gateway, Datastore, Validator, technical products and other internal tools.	*DI*	$36,250	$33,778
		Management of external technical tools (4.A.2, 4.A.4)	**4D.** *Hosting and maintenance of the Registry, d-portal*	*DI*	$37,500	$36,286
		Manage development of new technical tools (4.B, 4.C, 4.E)	**4E.** *Implement new publishing tool and ensure it helps drive improved DQ*	*UNOPS*	$106,758	$95,082
		Management of the IATI Standard, in line with RF output *'standardised standard developed, agreed and implemented'* and 5 year plan	**4J.** *Management of the IATI Standard. Consider / gather publisher and user needs for driving Standard improvements*	*DI*		-
Strategic Plan Objective: Strengthen the IATI Standard by reinvigorating its community of publishers and members						
5. Strengthen the IATI Community					**$215,674**	**$236,816**
RF Outcome 3: The IATI Community of members, data users and publishers are increasingly engaged to maximise impact	**Output 3.b** Expanded awareness of IATI and its data	Strengthen and grow the IATI community, including increasing diversity of stakeholders (includes Community events both virtual and hybrid (5C1, 5C2, 5D)(7A, 7C, 7E)	**5A.** *Community Manager continually strengthens community engagement through implementation of agreed 2022 Roadmap; Manages technical delivery contract for IATI Connect regular upgrades, maintenance and hosting.*	*UNDP*	$73,374	$75,170
			5C. *Bring community together via in-person and online community events*	*UNDP/ DI*	$13,500	$24,146
		Build IATI Connect digital platform as a key community resource (5B)	**5E.** *Hosting, maintenance and development of IATI Connect for eg consultations and events*	*UNDP*	$34,800	$43,500

		Establish an e-Learning Strategy and launch / IATI Academy module within IATI Connect	**5F.** *Include Phase 2 (implementation) CSO training course to increase data use and data literacy*	*UNDP*	$94,000	$94,000
		6. Communications			**$70,000**	**$55,000**
Cross-cutting	**Output 1.a** Current and new publishers meet the highest standards of data quality through improved tools and guidance. **Output 1.b** IATI Standard strengthened to improve data quality **Output 2.a** IATI data is regularly accessed. **Output 2.b** Data literacy and capacity for data use of partner countries, publishers and CSOs is strengthened	Business as usual communications e.g. newsletters, website, etc. (6A1, 6A2, 6A3, 6A4, 6C3)	**6A.** *BAU communications activities to maintain levels of engagement through existing platforms and strategies.*	*UNDP*	$0	$0
		Annual report 2021 (6B)	**6B.** *Annual report 2022*	*UNDP*	$15,000	$0
		Data Use Casestudies	**6H.** *Consultant to create up to 10 data use casestudy (factsheets/videos) - using examples presented over the last 2 years (e.g. from the VCEs)*	*UNDP*	$55,000	$55,000
		7. Outreach and Engagement			-	-
			Staff cost for basic outreach and engagement such as providing information sessions to new and prospective members, continued support to country level processes using IATI data for national planning and coordination, scanning to ensure IATI retains political visibility in international processes and fora, preparing relevant speaking points as needed for Board members, maintaining networks across UNDP and wider UN to promote IATI.	*UNDP*	-	-
		8. Institutional Arrangements			**$238,572**	**$220,699**
		Support to MA and Board	**8A. (Secretariat support to Board meetings)** *Elections, meetings, logistics and travel for meetings, agendas, financial updates, position papers, minutes, presentations, SOP review and update; (7I speaking and engagement training); staff plus consultancy*	*UNOPS*	$12,441	$12,441
				UNOPS	$167,866	$163,355
				UNDP	-	-

	Output 3.a A larger, more diverse IATI membership is created Output 3.b Expanded awareness of IATI and its data	Working Groups management and administration	*8B. TORs, Expressions of interest and evaluation of submissions, secretariat support* *Includes support to DUWG (NB not DUF which remains with data use); Staff plus consultancy*	*UNDP*	$15,000	-
			8C. Implement necessary changes to WGs based on 2021 Board review of existing WG structure	*UNDP*	-	-
			8D. Establish Institutional Working Group	*UNDP*	-	-
			8E. Manage Working Groups once established as advisory mechanisms to the Board	*UNDP*	$43,265	$44,904
		9. Administration and Enabling Actions			**$145,229**	**$118,943**
		8D travel, 8G Training, 8H,I,F Financial management, 8J Operational & logistic support, 8K Subscriptions, 8L Workshop facilitation, 8B Monitoring RF, translations, interpretation; 6.C.1: Website: Ongoing translation of website into French 6.C.6: Translation of documents (includes Members' Update, Members Assembly meeting documents, updated SOP translation) into French and Spanish	*9A. Subscriptions (project management and comms)*	*UNDP/DI*	$20,628	$9,725
			9B. Translations (documents, tools, interfaces, guidance, etc), Stimulations interpretation, Design	*UNOPS/DI*	$62,135	$46,723
			9C. Negotiation of membership contribution agreements; receipt and management of contributions, and record-keeping.	*UNOPS*	$10,239	$10,340
			9D. Secretariat travel	*UNOPS/DI/ UNDP*	$48,146	$52,114
			9E. Miscellaneous Admin Costs to cover eg prepare / pack / ship any original documentation or equipment; purchase licence for bulk data transfer software; other TBC	*UNDP/DI/U NOPS*	$4,081	$42
			9F. Ongoing activity financial management and project management; provision of financial analysis to the Secretariat, Board and the Members Assembly	*UNOPS*	-	-
			9G. Ongoing; Ad-hoc operational support to Secretariat members	*UNOPS*	-	-
		10. Transition activities			**$1,095,529**	**$1,006,596**

			10A. UNDP-led Transition manager, consultancy to support Board: 6 months + travel Legal entity scoping and advice to Board, consultancy working with IWG Enhance comms capacity to handle increased workload during transition	UNDP	$1,078,029	$1,001,979
			10B. UNOPS-led	UNOPS	$10,000	$0
			10C. DI-led	DI	$7,500	$4,618
		Secretariat personnel cost			$2,773,084	$1,515,354
		1. Partner Country Support		Secretariat	$37,628	$33,737
		2. Improve the Quality of IATI Data		Secretariat	$35,001	$31,979
		3. Promote Systematic Data Use		Secretariat	$52,976	$48,623
		4. Consolidate Technical Core		Secretariat	$275,849	$303,698
		5. Strengthen the IATI Community		Secretariat	$59,150	$50,337
		6. Communications		Secretariat	$169,076	$173,129
		7. Outreach and Engagement		Secretariat	$98,111	$91,847
		8. Institutional Arrangements		Secretariat	$89,517	$101,929
		9. Administration and Enabling Actions		Secretariat	$389,713	$291,022
		10. Transition		Secretariat	$1,566,062	$389,053
		Total personnel in-kind contribution			$238,109	$272,218
		Management Fees			$414,010	$277,279
		UNDP 8%			$289,362	$178,266
		UNOPS 8%			$57,912	$40,866
		UNOPS 1%			$51,737	$43,147
		DI management fee for PWYF			$15,000	$15,000
		TOTAL with in-kind contribution		Secretariat	$5,967,752	$4,322,374
		GRAND TOTAL (net budget)		Secretariat	$5,729,643	$4,050,156