

INTOSAI



*The Integrated Financial
Accountability Framework
(IFAF)*

INTOSAI



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The Integrated Financial Accountability Framework (IFAF)

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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 Supreme Audit Institutions (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 Aid⁵ (AADA) to

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 23 SAIs and existed from 2008 to 2013. It produced ISSAIs 5500, 5510, 5520, 5530 and 5540 (see <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.

address the manifest lack of 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. SAIs 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 an aid for subsequent effectiveness assessments.

VIII. Recipients of humanitarian aid⁶ should find that:

- costs go down because preparing a single IFAF table is less time-consuming than producing individual financial reports for individual donors, and

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.

- 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 providers⁸ 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.

XII.

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.

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 Algemene Rekenkamer 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 the United Nations organisations, the multilateral financial institutions and other associated intergovernmental organisations (RIAS) and to the International Aid Transparency Initiative (IATI) secretariat and AidInfo for developing solutions for producing and publishing IFAF tables. Finally INTOSAI thanks ARABOSAI and the European Court of Auditors for translating the GOV into Arabic, French, German and Spanish.

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

The Integrated Financial Accountability Framework (IFAF)

INTOSAI GOV 9250⁹ 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:

- shows why INTOSAI developed this proposal;
- describes the IFAF initiative and explains how Integrated Financial Accountability Framework tables (IFAF tables) are prepared and how they 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 United Nations 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:

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

¹⁰ <http://www.un.org/documents/ga/res/46/a46r182.htm>

“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:

- 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

3.1 **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 offices, 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).

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

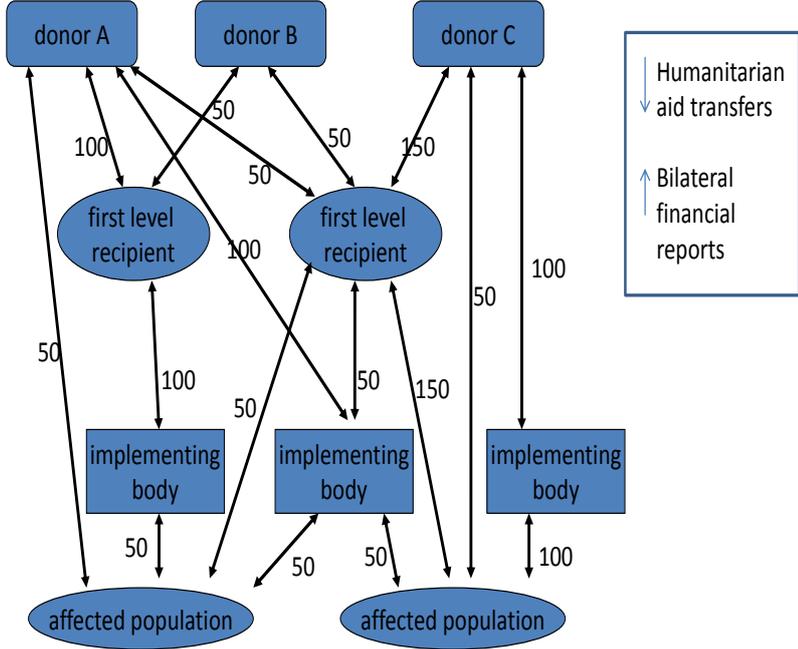
¹² See <http://www.globalhumanitarianassistance.org/data-guides/defining-humanitarian-aid> for differences in definitions of humanitarian aid

¹³ *ibid*

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

3.2 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.

Figure 1: The existing situation



3.3 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.

3.4 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

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.

was variable and this meant that accountability for the use of funds was inadequate. The overview of the study is shown in **Appendix 1**.

3.5 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

4.1 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 directly¹⁷ it records the project or activity undertaken and the amount spent.
 - If the recipient transfers the aid to a different entity then it records the name of that entity and the amount transferred.¹⁸

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

4.2 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.

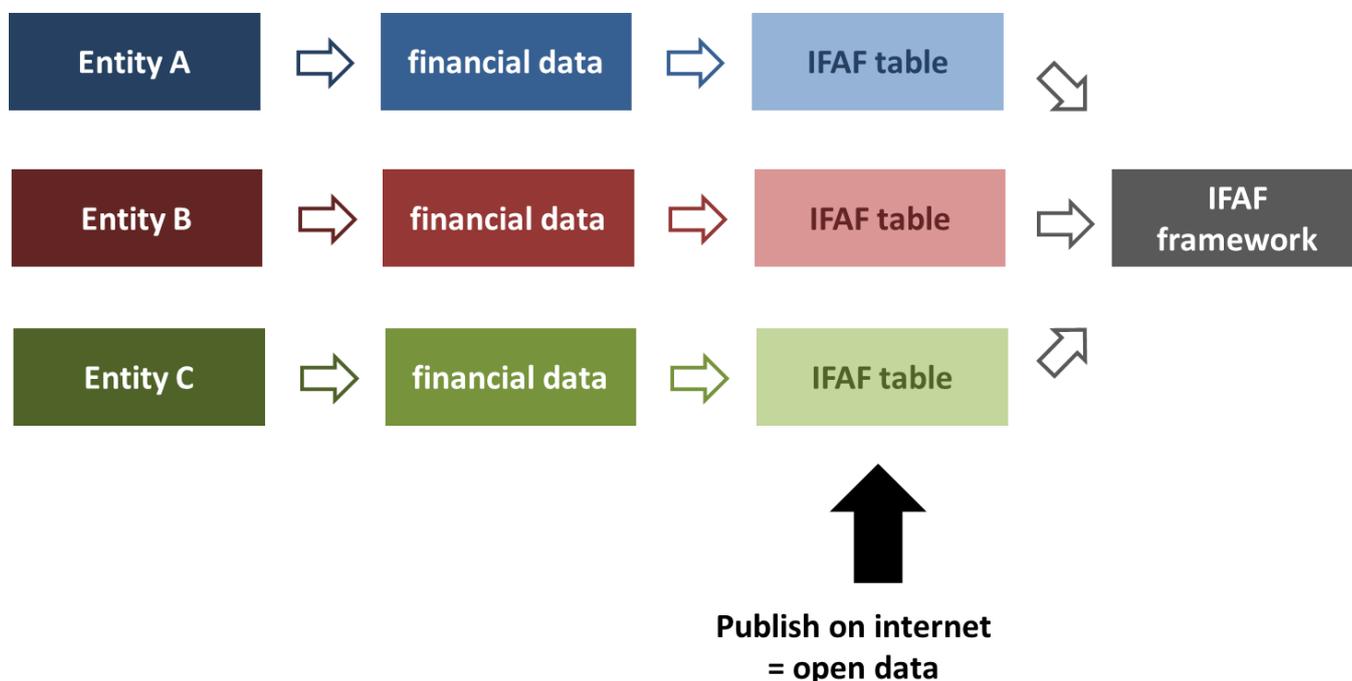
¹⁶ IFAF tables could also be prepared for other areas of aid, but this is not within the scope of INTOSAI GOV 9250.

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.

- **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.

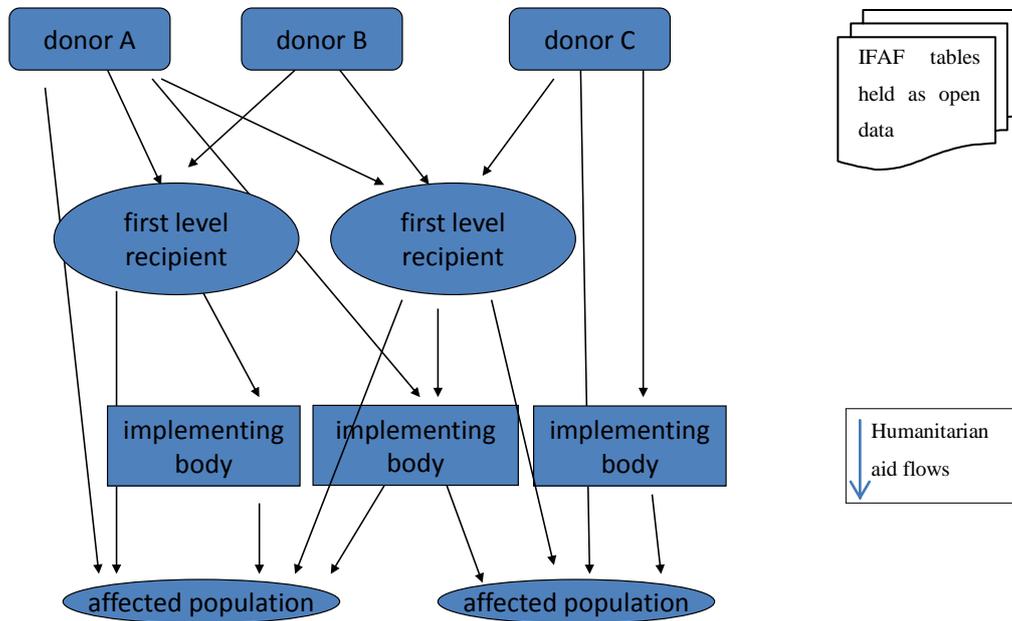
The IFAF initiative



4.3 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.

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.

Figure 2: Improved situation with the IFAF



5. IFAF tables

- 5.1 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 table, this results in a gap in the chain of aid flows making up the IFAF framework.
- 5.2 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**.

IFAF tables in a nutshell

- 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

6.1 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 , and
- the tables are audited by the entity's external auditor.

6.2 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.

- 6.3 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.
- 6.4 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.
- 6.5 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 base for value-for-money and effectiveness audits.
- 6.6 The external auditor should provide a statement 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.

²⁰ The contribution of IFAF data towards helping SAIs to collaborate with other auditors or take reliance from the work of 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. <http://intosaiksc.org/archives.php?syn=1&e=0#0>

6.7 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

7.1 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 governments²² 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 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.

7.2 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.

7.3 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

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).

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/>

7.4 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,
- 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.

7.5 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

8.1 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,

²⁷ See Joint Proposal on producing IFAF through IATI, May 2013 at <http://intosaiksc.org/archives.php?syn=1&e=0#0>

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.

8.2 By publishing INTOSAI GOV 9250, INTOSAI makes the IFAF initiative available to the international community to take forward and further develop. Some of the incentives to do this are the following:²⁸

- the production of IFAF tables assists donors to meet international commitments to improve transparency and accountability;
- in publishing their IFAF tables as open data providers 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 both providers and recipients 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

9.1 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 the data keyed into the IATI spreadsheet 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.

²⁸

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

9.2 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 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 spreadsheet. 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.

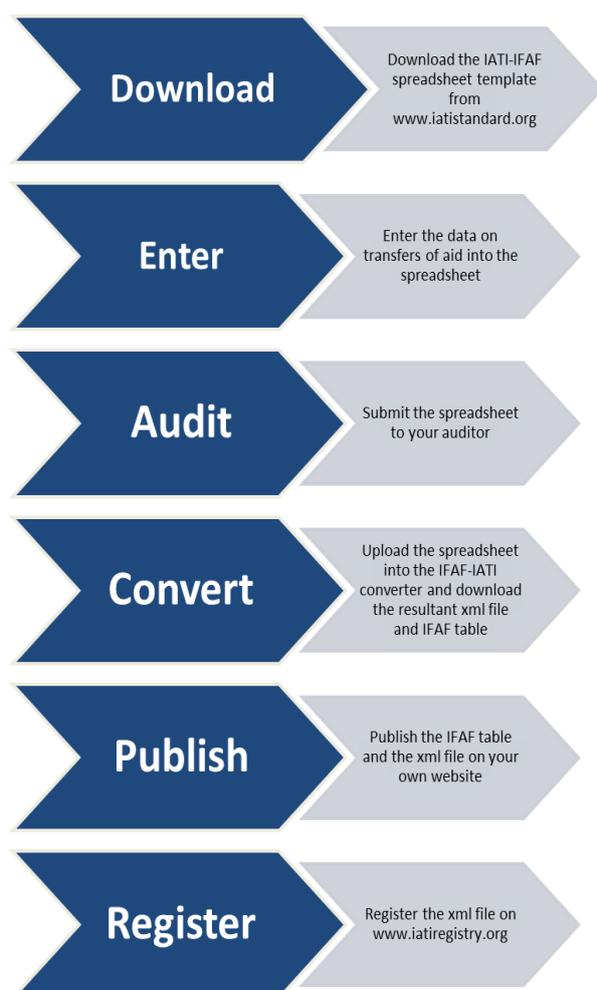
10. IFAF tables: getting started

10.1 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.

IFAF tables: getting started

1. Read INTOSAI GOV 9250.
2. Download IATI-specific guidance on the IATI Standard, the IATI Code Lists and the IATI entry template spreadsheet from the IATI website:
www.iatistandard.org/ifaf
3. Prepare data on transfers of humanitarian aid onto and out of the entity.
4. Enter data onto the IATI spreadsheet. 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 an appropriate statement. The statement is then attached to the IFAF table in the IATI spreadsheet.
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 onto the IATI register.

Figure 3 shows the process of producing IFAF tables through IATI:



10.2 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.

10.3 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 template spreadsheets, 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

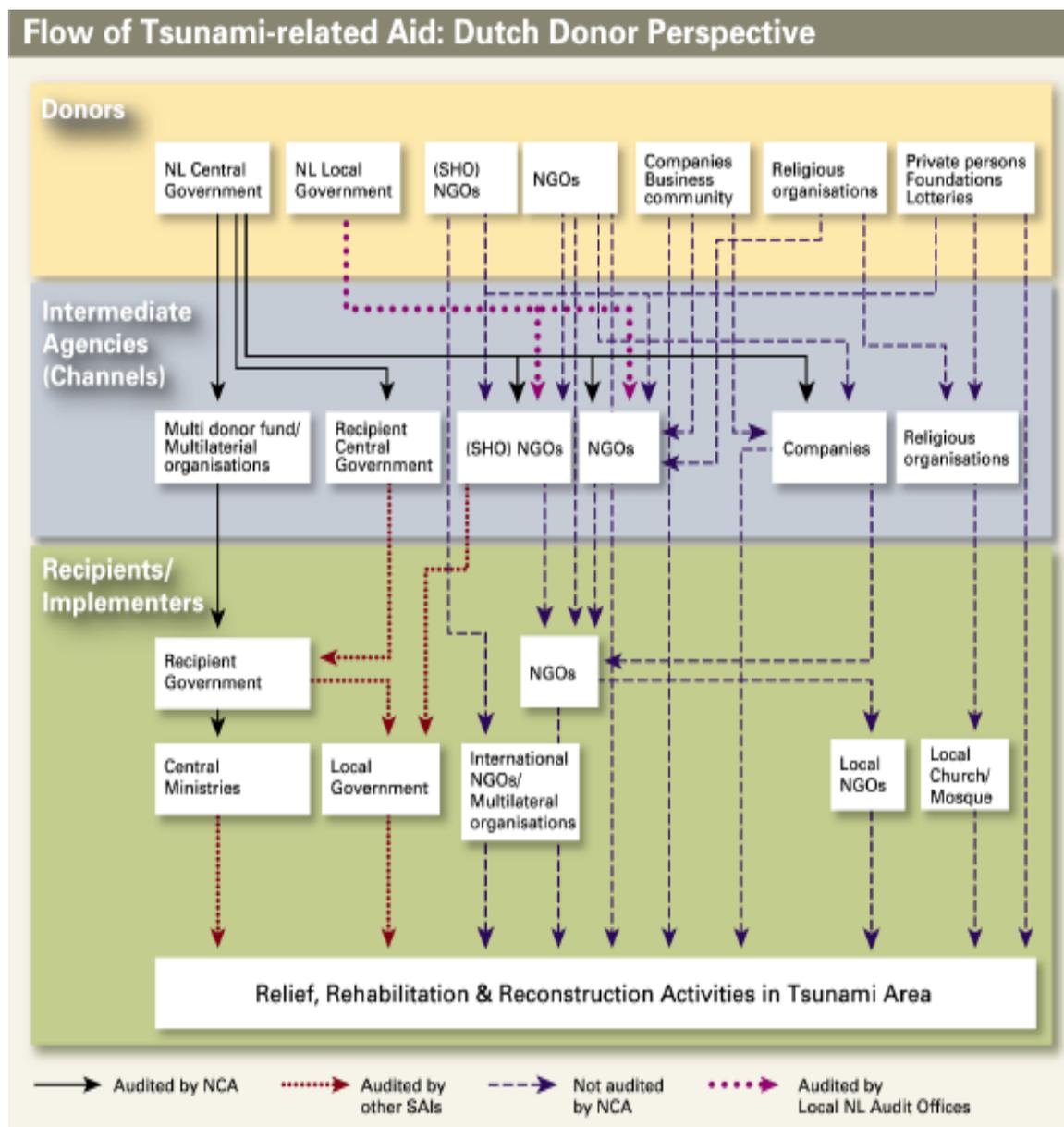
11.1 INTOSAI GOV 9250 presents to the international community a framework for preparing and making openly available financial data on humanitarian aid flows. It underwent an extensive review process before endorsement. 30 organisations provided constructive comments on the IFAF: SAIs, United Nations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

11.2 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.



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).

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 in country M. A has made three payments to:

- a first level recipient (R), which then paid the aid on to an implementing body (NGO),
- the same implementing body, NGO, which used the aid to finance 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 R 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 process of standardisation and shared good practice can encourage entities to strengthen internal control and arrangements for accountability
- the emphasis on transparency and accountability which accompanies the implementation of IFAF can encourage recipients to comply with accountability standards set by certifying bodies such as the Humanitarian Accountability Partnership (HAP) International. HAP has incorporated IFAF as suggested good practice in its guidance material³⁰,
- 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 require 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*³¹ 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 clearly specified.
- J. Multiple payments going to the same recipient or action, or receipts coming from the same provider 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.

³¹ The only exception is the unused aid from the previous year. This is shown as a transfer of aid from the IFAF table of the previous year.

- 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.

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

INTOSAI 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.

<u>Production of IFAF tables</u>	<u>INTOSAI GOV 9250 reply</u>
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 the military assistance 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 tables 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 whose publication is notified 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 (which may be from 2 financial periods for the entity concerned if the period end is not the calendar year end) 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 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 tables 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.
<u>Auditing IFAF tables</u>	
<u>INTOSAI GOV 9250 reply</u>	
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 its 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 qualified 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 publication of the external auditor's statement on the IFAF table should be published to IATI, together with the publication of 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.
What happens if there is no external auditor statement on the IFAF table?	If there is no external auditor statement on an 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.
<u>The IFAF concept</u>	<u>INTOSAI GOV 9250 reply</u>
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 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 do not necessarily 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 tables 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 the IFAF initiative is 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

<u>Donor A: IFAF table</u>	
<i>Financial year 2012</i>	
	<i>USD 000</i>
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

<u>First level recipient R: IFAF table</u>	
<i>Financial year 2012</i>	
	<i>USD 000</i>
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	
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

<u>Implementing Body NGO: IFAF table</u>		
<i>Financial year 2012</i>		
		<i>USD 000</i>
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 tested the IFAF. Appendix 6 shows examples of IFAF tables produced during the testing phase, some of which have also been audited. Entities participating in the tests found creating IFAF tables to be straightforward from data in their financial systems. The IFAF tables shown in this appendix took between one and five working days to produce. The main challenges were 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 Commission’s Directorate General for Humanitarian Aid and Civil Protection (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 3
- 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 2

By carrying out these tests, entities were able to:

- test the models of the IFAF tables (see appendix 5),
- identify issues arising during implementation,
- demonstrate the way in which IFAF tables can be linked together to form the IFAF framework,
- 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: a complete IFAF table for an NGO

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 transfers of aid to and from Techo-Chile in 2011 (financial and in-kind aid). Once Techo-Chile had produced this table, IATI put the data into the IATI spreadsheet (this is the entry template which IATI makes available to entities through its website) and presented the Techo-Chile table as it would appear when its publication is notified to IATI. This is shown on pages 36-37 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 organizations 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: extracts from IFAF tables for a donor, an NGO umbrella organization and NGOs acting as intermediate bodies

The diagram on page 40 shows extracts from three IFAF tables produced by the Netherlands Ministry of Foreign Affairs (MFA), SHO, a Dutch Umbrella entity for NGOs and Cordaid, an NGO which both carries out humanitarian aid activities and passes aid on to other entities involved in humanitarian aid. The diagram links together the payment from the MFA to SHO (USD 15,552,000) shown in the extracts from the IFAF tables from MFA and SHO. Three of the payments from SHO are then reported as receipts in the extract from the IFAF table prepared by Cordaid. One receipt (USD 28,800,403) was untargeted (not earmarked) and two receipts were targeted for another implementing agency, Care (USD 1,528,190) and HfH Haiti (USD 1,337,472). The targeted aid for Care is shown as a payment in Cordaid's IFAF table. The amount targeted for HfH was not paid out in 2010. The extracts from IFAF tables of these three entities involved in the chain of humanitarian aid (MFA, SHO and Cordaid) are linked together in the diagram in example 2. They form part of the overall IFAF framework for this aid flow which can be built up by linking together the IFAF tables of entities. To demonstrate how this can then be shown in IATI, this example was then entered into the IATI spreadsheet as shown on pages 41-43 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: extracts of IFAF tables for a donor, multilateral agencies and NGOs

IFAF tables were produced by aid providers (DG ECHO UN OCHA) entities receiving humanitarian aid (UNDP, IRC, CORDAID and the UNDP Haiti Office) . Example 3 on page 44 shows extracts of these IFAF tables relating to humanitarian aid for Haiti (2010) and links them together. This test demonstrated one of the potential benefits of IFAF tables since it highlighted where entities had recorded different figures for humanitarian aid receipts and payments which should have been the same:

- the payment from ECHO to Cordaid is recorded as USD 782,784 while the corresponding receipt by Cordaid is recorded as USD 975,370 and the ongoing payment from Cordaid for the aid type health/med as USD 542,086;
- the payment from ECHO to IRC-UK is recorded by ECHO as USD 1,013,117 while the corresponding receipt by IRD-UK is recorded as USD 1,221,453;

There are also differences possible between payments recorded at donor level and those received by an organisation further along the chain via an intermediary entity. There might be several reasons why the intermediary organisation has not transferred the full amount in that specific year. See in example 3 the payment from ECHO to UNDP recorded by ECHO as USD 1,037,267, while the corresponding receipt by the UNDP Haiti Office is recorded as USD 1,016,976.

The entities concerned can use the exercise of drawing up the IFAF table to clarify these discrepancies. The tables and the exercise of linking them into a framework can also be used by auditors and other readers of IFAF tables to identify risks with payments and receipts as reported by the entities concerned.

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

IFAF Table : Un Techo Para Chile	
TECHO is an organization that is present all throughout Latin America and the Caribbean. It seeks to overcome the poverty situation that thousands of people in makeshift settlements live in, through joint action from its inhabitants and volunteers. Its main objectives are: (1) The promotion of community development (2) The promotion of social action and conscience (3) Political incidence Currently in Chile, TECHO works in makeshift settlements, neighborhoods and blocks. The joint action of its inhabitants and young volunteers is an essential pillar. Also, it motivates continuous work from the community, community organization being the transversal axis of all intervention. The main axis of work with the community are: Education, Work, and Housing.	
Term the Table comprises: from 01/01/2011 to 31/12/2011	
Initial Balance last year	\$
a) In Cash.....	\$ 229 811 340
b) In kind.....	\$ 0
Total initial balance last year.....	\$ 229 811 340
TOTAL REVENUE FROM JANUARY 01 TO DECEMBER 31 2011 TERM	6 605 473 746,00
Private company donations higher than US\$ 20.000	\$ 501 150 000
Banco Santander	\$ 245 000 000
Sodimac S.A.	\$ 71 500 000
Universidad Pedro de Valdivia	\$ 75 000 000
ENAEX S.A.	\$ 10 600 000
Telefónica Chile S.A.	\$ 12 500 000
Compañía General de Electricidad S.A.	\$ 60 650 000
Sociedad Benefica La Rioja	\$ 25 900 000
Donations with specific objectives	\$ 3 897 607 755
Solidarity and Social Investment Project: "Entrepreneurship Center"	\$ 27 060 000
Solidarity and Social Investment Project: "O'Higgins Region"	\$ 50 000 000
Inter-American Development Bank, Project: "Regional Agreement"	\$ 70 283 782
Inter-American Development Bank, Project: "Haiti Agreement"	\$ 253 895 478
NGO Hogar de Cristo, Leaders Corporation Project	\$ 21 000 000
NGO Compañía de Jesús, Voluntary ETAS Project	\$ 15 000 000
Minera Nevada Company, Project: Atacama Region	\$ 1 394 112 459
SQM Nitratos S.A., Project: O'Higgins Region	\$ 230 819 472
SQM Salar S.A., Project: O'Higgins Region	\$ 221 674 700
Doña Ines de Collahuasi SCM Mining Company, Project: Iquique Province	\$ 492 908 640
Celulosa Arauco y Constitución S.A., Arauco Province Project	\$ 21 800 000
Anglo American PLC, Metropolitan Region Project	\$ 412 015 295
Minera Los Pelambres, Coquimbo Region Project	\$ 277 161 865
DAKAR, Latin America Office	\$ 94 137 635
ENEL Green Power, Central Latin America Office	\$ 13 450 052
Bank Of America, Latin America Central Office	\$ 288 111 577
Ordering Institucion-Name & Addr / Digicel, Central Latin America Office	\$ 14 176 800
Donations inferior to US\$ 20.000	\$ 1 789 306 677
Own Revenue, from Technical and Social Assistance Subsidies	\$ 417 409 314
TOTAL OUTCOME FROM JANUARY 01 TO DECEMBER 31 2011 TERM	(6 552 997 494)
Payments made on donations to specific projects	(2 288 450 035)
Compañía Minera Nevada, Proyecto: Atacama Region	(241 242 114)
Sociedad Química y Minera de Chile, Proyecto: O'Higgins Region	(109 555 895)
Compañía Minera Doña Ines de Collahuasi SCM, Project: Iquique Province	(196 127 310)
Celulosa Arauco y Constitución S.A., Arauco Province Project	(193 674 007)
Anglo American PLC, Metropolitan Region Project	(485 575 864)
Minera Los Pelambres, Coquimbo Region Project	(303 772 918)
Inter-American Development Bank, Project: "Convenio Haiti"	(253 395 478)
Inter-American Development Bank, Project: "Convenio Regional"	(70 283 782)
NGO Hogar de Cristo, Proyecto Corporación Dirigentes	(156 812 984)
Reconstrucción Terremoto year 2010	(174 311 534)
Solidarity and Social Investment Project: Centro de Emprendimiento	(1 510 232)
NGO Compañía de Jesús, ETAS Voluntary Project	(88 011 117)
Solidarity and Social Investment Project: "Región de O'Higgins"	0
Digicel, Latinoamerican Central Office Project	(14 176 800)
Transfers to Techo Latinoamerica	(1 196 966 862)
Argentina	(31 771 905)
Bolivia	(63 181 236)
Colombia	(36 433 195)
Costa Rica	(61 270 805)
Ecuador	(102 648 384)
El Salvador	(184 906 108)
Haiti	(254 301 048)
Honduras	(3 899 927)
México	(178 982 968)
Nicaragua	(47 682 123)
Panamá	(3 510 075)
Paraguay	(59 105 072)
Perú	(114 494 831)
Dominican Republic	(29 716 161)
Uruguay	(25 063 024)
Payments made on general projects	(2 312 967 388)
Permanent Housing Central Office	(43 663 791)
Social Empowerment Central Office	(178 864 681)
TECHO LATAM Central Office	(348 941 588)
Expenditures on Transversal Projects in Arica and Parinacota Regions	(28 797 716)
Expenditures on Transversal Projects in Antofagasta Region	(266 421 244)
Expenditures on Transversal Projects in Valparaiso Province	(281 514 094)
Expenditures on Transversal Projects in Metropolitan Region	(485 575 864)
Expenditures on Transversal Projects in Bio Bio Province	(461 926 056)
Expenditures on Transversal Projects in Araucanía Province	(51 765 084)
Expenditures on Transversal Projects in Los Rios Province	(82 501 475)
Expenditures on Transversal Projects in Los Lagos Province	(82 995 794)
Payments made on Administrative and General Spending	(754 613 210)
Deficit of revenue over payments.....	52 476 252,00
Final Term Balance.....	\$ 282 287 592

In this regard, it must be remembered that this NGO acts as an executor and also as an intermediary, the latter refers to when it transfers resources to other NGOs concerned with other Latin American Foundations.

A brief summary on what is "Techo" was incorporated.

A valued balance was set on species that this NGO had, which basically corresponds to building emergency housing, which to the date was of \$ 0.

Revenues considered in this section are related to the following:
1) That it revenue is not generated by the NGO;
2) That they are not donations with specific objectives; and,
3) That revenue is higher than USD 20.000

In this regard, the NGO first made a spreadsheet with all its revenue, shown in the accounts of the term and were fit with the actual or real revenue from monthly statements. Later, company revenues were detailed according to the three criteria listed above.

At this point, all revenue that does not meet the specifications pointed out above is agglutinated

This is where the total payments made by the NGO in the year 2011 are, which are divided into: Payments made on donations to specific projects; Transfers to other NGOs; Payments made on general projects; and Payments made on Administrative and General Spending.

Corresponds to payments made during the year 2011, regarding donations that were made for specific projects, whether they were made in the year 2011 or earlier. In this way, at this point all payments made on donations to specific projects are considered. Accounts are kept by cost centers, in which each region of the country is a cost center. A table was made for each cost center, breaking down amounts spent on specific projects, placing said figures in detail at this section.

All payments of diverse projects that do not have a donation to specific projects and are carried out in each province or region where the Foundation is located. Regarding this, payment located in the cost centers of each region or on a central level and done on transversal projects in the region or province was extracted. This reconciled with payments to specific projects.

Corresponds to the difference between the total revenue in the term minus the total payments made in said term.

At this point, it is important to note, that since the work is being carried out on a cash basis, it must be considered that the amounts to be taken from the banks, correspond to the bank monthly statements or confirmations, not to the share capital, therefore, in many instances the balances in the accounts considered contain checks issued and not paid, among other items that are not flow and should not be taken for filling the IFAF Table.

The balance is the sum of all income in the 2011 period, by Fundacion Un Techo Para Chile, which can be broken down into: donations by private firms exceeding \$ 20,000; donations with specific targets; the Fundacion's own income, and donations of less than \$ 20,000.

Here the revenues from donations from private companies and government departments are embodied, which have specific destinations in the implementation agreement. Therefore, these costs are to be executed at the agreed target, which, given the geographical nature of Chile, consist basically of donations targeted by the companies to specific regions or provinces (usually donations are delivered to the places where the company is situated).

Applies to the revenue generated by the organization itself, being broken down in this section. Thus, as noted above, one of the cornerstones of this NGO is housing, and so in an effort to support people it has become a Social Housing Management Association (EGIS), which has the mission, by agreement with the Ministry of Housing, to advise families on all aspects required (technical and social) that allow them to access housing benefit. It is for this reason that all their income from this source are considered and are given by agreement and are clearly identified in the accounts under the concept of cash.

These payments are transfers to other NGOs related to Foundation Un Techo para Chile, that were created in other Latin American countries, on the same concept. This can occur for the following reasons:
1) That at the central level of the NGO Fundacion Un Techo Para Chile, a donation is received, indicating that part of it is transferred to an NGO of the Foundation an NGO from another country, and,
2) That from the central level equity is transferred to such NGO
In this regard, it should be noted, that in this case the role is as an intermediary, with the NGOs that receive the resources being responsible for the rendering of such funds.
In this case, the transfers are controlled through the bank accounts of related companies, and the information of the amounts was taken from there.

In this section, all the administrative and overhead costs that the NGO has for each of its offices throughout the country were incorporated.

This refers to the final balance flow that remains at the end of the period, i.e. under the following equation:
(*) Initial Balance (+) Income for the period (-) Payments for the period = Final Balance.
This is corroborated with the actual final cash balance, which may be composed of the current account balances.

Example 1: IATI entry template for the IFATF 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	Sector Code	Recipient Ref	Recipient Name
Ref	Name	Reporting Year	Orig Currency	Rate	Value Date														
						Receipt	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile	CL-SII-65533130	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-65533130	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-65533130	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-65533130	Fundacion Un Techo Para Chile	75 000 000							
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		ENAE S.A.	CL-SII-65533130	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-65533130	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-65533130	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-65533130	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-65533130	Fundacion Un Techo Para Chile	27 060 000			TECHO -14	Entrepreneurship Center			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		Solidarity and Social Investment	CL-SII-65533130	Fundacion Un Techo Para Chile	50 000 000			TECHO -15	O'Higgins Region			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash	DAC-909	Inter-American Development Bank	CL-SII-65533130	Fundacion Un Techo Para Chile	70 283 782			TECHO -16	Regional Agreement			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash	DAC-909	Inter-American Development Bank	CL-SII-65533130	Fundacion Un Techo Para Chile	253 895 478							
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash	CL-SII-81496800	NGO Hogar de Cristo,	CL-SII-65533130	Fundacion Un Techo Para Chile	21 000 000			TECHO -1	Leaders Corporation Project			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		NGO Compañía de Jesús	CL-SII-65533130	Fundacion Un Techo Para Chile	15 000 000			TECHO -2	Voluntary ETAS Project			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		Minera Nevada Company	CL-SII-65533130	Fundacion Un Techo Para Chile	1394112459			TECHO -3	Atacama Region			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		SQM Nitratos S.A.	CL-SII-65533130	Fundacion Un Techo Para Chile	230 819 472			TECHO -4	O'Higgins Region			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		SQM Salar S.A.	CL-SII-65533130	Fundacion Un Techo Para Chile	221 674 700			TECHO -5	O'Higgins Region			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		Doña Ines de Collahuasi SCM Mining Company	CL-SII-65533130	Fundacion Un Techo Para Chile	492 908 640			TECHO -6	Iquique Province			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		Celulosa Arauco y Constitución S.A.	CL-SII-65533130	Fundacion Un Techo Para Chile	21 800 000			TECHO -7	Arauco Province Project			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		Anglo American PLC	CL-SII-65533130	Fundacion Un Techo Para Chile	412 015 295			TECHO -8	Metropolitan Region Project			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		Minera Los Pelambres	CL-SII-65533130	Fundacion Un Techo Para Chile	277 161 865			TECHO -9	Coquimbo Region Project			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		DAKAR	CL-SII-65533130	Fundacion Un Techo Para Chile	94 137 635			TECHO -10	Latin America Office			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		ENEL Green Power	CL-SII-65533130	Fundacion Un Techo Para Chile	13 450 052			TECHO -11	Central Latin America Office			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		Bank Of America	CL-SII-65533130	Fundacion Un Techo Para Chile	288 111 577			TECHO -12	Latin America Central Office			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash		Digicel	CL-SII-65533130	Fundacion Un Techo Para Chile	14 176 800			TECHO -13	Central Latin America Office			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash			CL-SII-65533130	Fundacion Un Techo Para Chile	1789306677	Donations inferior to \$20,000						
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Receipt	Cash			CL-SII-65533131	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-65533130	Fundacion Un Techo Para Chile			241 242 113			TECHO -3	Atacama Region			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			109 555 894	from Sociedad Química y Minera de Chile				O'Higgins Region		
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			196 127 309			TECHO -6	Iquique Province			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			193 674 007			TECHO -7	Arauco Province Project			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			485 575 864			TECHO -8	Metropolitan Region Project			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			303 772 917			TECHO -9	Coquimbo Region Project			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			253 395 478	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			TECHO -16	Convenio Regional			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			156 812 984			TECHO -1	Proyecto Corporación Dirigentes			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			174 311 534				Reconstrucción Terremoto year 2010			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			1 510 232			TECHO -14	Centro de Emprendimiento			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			88 011 117			TECHO -2	ETAS Voluntary Project			
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile			0			TECHO -15	Región de O'Higgins			

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	Sector Code	Recipient Ref	Recipient Name
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		14 176 800			TECHO -13	Latinoamerican Central Office Project				
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		31 771 905								
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		63 181 236								
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		36 433 195								
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		61 270 805								
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		102 648 384								
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		184 906 108								
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		254 301 048								
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		3 899 927								
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		178 982 968								
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		47 682 123								
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		3 510 075								
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		59 105 072								
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		114 494 831								
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		29 716 161								
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Disbursement	Cash	CL-SII-65533130	Fundacion Un Techo Para Chile		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-65533130	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-65533130	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-65533130	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-65533130	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-65533130	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-65533130	Fundacion Un Techo Para Chile		82 501 476	Expenditures on Transversal Projects in Los Rios Province							
CL-SII-65533130	Techo	2011	USD	1	2011-12-31	Expenditure	Cash	CL-SII-65533130	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-65533130	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-65533130	Fundacion Un Techo Para Chile	CL-SII-65533130	282 287 592	Balance carried forward							

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

Netherlands Ministry for Foreign Affairs		SHO (umbrella organisations for NGOs in the Netherlands)			Cordaid (implementing NGO)		
extract from IFAF table 2010		extract from IFAF table 2010			extract from IFAF table 2010		
payments humanitarian aid 2010	US\$***	receipts in 2010	US\$	US\$	receipts in 2010	US\$	US\$
total contributions	abcd	total income	108 213 250		Haiti total from SHO	31 666 065	
Haiti > via SHO	15 552 000	> BuZA (total 41.724.126)		15 552 000	Haiti SHO not targeted		28 800 403
Haiti > via UNHCR	x	> Dutch Public-giro 555		92 041 212	received from SHO for Care Haiti		1 528 190
Sri Lanka>via UNDP	y	> other (interest, reserves etc)		620 038	received from SHO for HfH Haiti		1 337 472
Sudan> ICRC	z	payments in 2010	US\$	US\$	other funds for Haiti		x
etc.	zz	total payments	106 300 819		payments in 2010	US\$	US\$
		>Cordaid		28 800 403	Haiti total	31 666 065	
		> Care via Cordaid		1 528 190	Haiti-shelter program		6 774 254
		> Habitat for Humanity via Cordaid		1 337 472	Haiti-emergency health programme		4 689 257
		>NRK		21 372 574	Haiti-mental health programme		584 886
		>Oxfam Novib		14 246 191	haiti-other		1 258 058
		>Unicef NL		12 776 685	to Care for Haiti		1 455 035
		>Icco		12 806 451	to HfH for Haiti		-
		> SCF		2 870 053	Overhead and management Cordaid *		1 100 396
		> Terre des Hommes		3 184 926			0
		>World Vision		1 622 718	targeted reserve Haiti **		15 804 178
		> Tear		1 612 564			
		>other participants		4 142 593			
		targeted reserve Haiti		1 912 430			

* Overheads based on actual costs and hours for the Haiti programme in 2010

** Contributions promised by SHO minus those promised to third parties

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

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

Section	Item		Definition	Requirement	Format
Header Data (reported once for each year or quarter)	Reporting Organisation	Identifier	The unique organisation identifier that the organisation uses when publishing to IATI	Mandatory	A valid, globally unique identifier following IATI methodology
		Name	The name of the reporting organisation	Mandatory	Text
	Period	Reporting Year	The year being reported	Mandatory	Calendar year. YYYY
		Reporting Quarter	The quarter being reported	Optional	Integer 1 - 4
	Exchange Rate	Original Currency	The original currency in which the reporting organisation prepared the data for audit	Mandatory	ISO 4217 currency code
		Rate	The exchange rate that was used to convert the original currency to US Dollars	Mandatory	Decimal
Value Date		The date for which the exchange rate was valid	Mandatory	Date yyyy-mm-dd	
Volume Data (repeated for each transaction / value reported)	Transaction Type	Transaction Type	The type of transaction being reported: Receipt, Disbursement, Expenditure, Balance	Mandatory	IATI Code List
		Type of Aid	Whether transaction reported was Cash, or In Kind	Mandatory	IATI Code List
	Targetting (Where funds have been targetted for specific purposes)	Targeted Country/Region Code	A code for the specific country or region for which the transaction is targetted	Optional	ISO Country Code or OECD/UN Region Code
		Targeted Country/ Region Name	The name of the specific country or region for which the transaction is targetted	Optional	Text
		Targeted Sector Code	A code for the specific sector for which the transaction is targetted	Optional	OCHA FTS Sector Code
		Targeted Sector Description	A description of the specific sector for which the transaction is targetted	Optional	Text
		Targeted Project Number	A unique activity identifier for a specific project for which the transaction is targetted	Optional	A valid, globally unique identifier following IATI methodology
		Targeted Project Description	A title or description of a specific project for which the transaction is targetted	Optional	Text
	Parties	Provider Ref	The unique organisation identifier for the organisation providing the aid	Optional	A valid, globally unique identifier following IATI methodology
		Provider Name	The name of the organisation providing the aid	Mandatory	Text
		Receiver Ref	The unique organisation identifier for the organisation receiving the aid	Optional	A valid, globally unique identifier following IATI methodology
		Receiver Name	The name of the organisation receiving the aid	Mandatory	Text
	Intended Recipient (Where funds are transferred to a Receiver for the benefit of another organisation)	Intended Recipient Ref	The unique organisation identifier for the organisation that is the intended recipient of the aid	Optional	A valid, globally unique identifier following IATI methodology
		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	Decimal
		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 reported)																
Reporting Organisation		Period		Exchange Rate			Transaction Type		Targetting						Parties			Intended Recipient		Transaction Details			
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	Recipient Ref	Recipient Name	Value (USD)	Description	Notes
DAC-7-1	Min BuZa	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti								SHO			15552000	Haiti> via SHO	
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Receipt	Cash	HT	Haiti					DAC-7-1	MinBuZa	NL-KVK-0000000	SHO			15552000	> BuZa (total 41.724.126)	
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Receipt	Cash	HT	Haiti							NL-KVK-0000000	SHO			92041212	Dutch Public-giro 555	
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Receipt	Cash	HT	Haiti							NL-KVK-0000000	SHO			620038	> other (interest, reserves etc)	
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO	NL-KVK-41160054	Cordaid			28800403	>Cordaid	
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO	NL-KVK-41160054	Cordaid	Care		1528190	>Care via Cordaid	
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO	NL-KVK-41160054	Cordaid	HfH		1337472	>HfH via Cordaid	
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		NRK			21372574	>NRK	
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		Oxfam			14246191	>Oxfam	
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		Unicef NL			12776685	>Unicef NL	
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		Icco			12806451	>Icco	
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		SCF			2870053	>SCF	
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		Terre des Hommes			3184926	>Terre des Hommes	
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		World			1622718	>World Vision	
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		Tear			1612564	>Tear	
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Disbursement	Cash	HT	Haiti					NL-KVK-0000000	SHO		???			4142593	Other	
NL-KVK-0000000	SHO	2010		EUR	1,296	2010-12-31	Balance	Cash	HT	Haiti							NL-KVK-0000000	SHO			1912430	targeted	
NL-KVK-41160054	Cordaid	2010		EUR	1,296	2010-12-31	Receipt	Cash	HT	Haiti					NL-KVK-0000000	SHO	NL-KVK-41160054	Cordaid			28800403	Haiti SHO not targeted	
NL-KVK-41160054	Cordaid	2010		EUR	1,296	2010-12-31	Receipt	Cash	HT	Haiti					NL-KVK-0000000	SHO	NL-KVK-41160054	Cordaid	Care		1528190	received from SHO for Care	
NL-KVK-41160054	Cordaid	2010		EUR	1,296	2010-12-31	Receipt	Cash	HT	Haiti							NL-KVK-41160054	Cordaid	HfH		1337472	received from SHO for HfH	
NL-KVK-41160054	Cordaid	2010		EUR	1,296	2010-12-31	Expenditure	Cash	HT	Haiti		Housing					NL-KVK-41160054	Cordaid			6774254	haiti shelter	
NL-KVK-41160054	Cordaid	2010		EUR	1,296	2010-12-31	Expenditure	Cash	HT	Haiti		Health					NL-KVK-41160054	Cordaid			4689257	haiti	
NL-KVK-41160054	Cordaid	2010		EUR	1,296	2010-12-31	Expenditure	Cash	HT	Haiti		Health					NL-KVK-41160054	Cordaid			1258058	Haiti mental health	
NL-KVK-41160054	Cordaid	2010		EUR	1,296	2010-12-31	Expenditure	Cash	HT	Haiti							NL-KVK-41160054	Care			1455035	Received from MinFA	
NL-KVK-41160054	Cordaid	2010		EUR	1,296	2010-12-31	Expenditure	Cash	HT	Haiti							NL-KVK-41160054	Cordaid			1100396	Overhead and management	Overheads based on
NL-KVK-41160054	Cordaid	2010		EUR	1,296	2010-12-31	Expenditure	Cash	HT	Haiti							NL-KVK-41160054	Cordaid			15804178	targeted reserve Haiti	Contributions promised

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 entry template. This example is the entry for the first line of the table on the previous page. The users of IFAF tables would not see this detail and it is shown here only for illustrative purposes.

```
<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 ECHO and UNOCHA

DONOR

DG ECHO			
extract from IFAF table 2010			
payments humanitarian aid 2010			US\$(*)
benefic. country	partner	aid type	payment
Haiti total payments	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)

INTERMEDIARY/IMPLEMENTING ORGANISATION

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	
>OCHA CERF funds to UNDP Haiti Offi		1 000 000
>ECHO funds to UNDP Haiti Office		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	
> payments on 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

INTERMEDIARY/IMPLEMENTING ORGANISATION

UNDP HAITI OFFICE		
extract from IFAF table 2010		
receipts in 2010	US\$	US\$
receipts total	58 702 660	
> ECHO funds through UNDP		1 016 976
> OCHA CERF funds trough UNDP		1 000 000
payments in 2010	US\$	US\$
payments total	26 207 935	
>UNDP direct implementation		20 772 487
> Implementing partners		4 103 988
> indirect costs		1 331 460
carry over to 2011	32 494 725	

CORDAID: Organisation for Relief and Development Aid

DG ECHO: European Commission Humanitarian Office

FAO: Food and Agriculture Organization

IFAF: Integrated Financial Accountability Framework

IRC: International Rescue Committee

UN CERF: UN Central Emergency Response Fund

UN OCHA: UN Office for the Coordination of Humanitarian Affairs

UNDP: United Nations Development Programme

UNHCR: UN Refugee Agency

UNICEF: United Nations Children's Fund

WFP: World Food Programme

WHO: World Health Organization

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.