

IATI Country Development Finance Data Guidance

Understanding and Analysing Data in Transactions and Budgets Spreadsheets

Overview

The [International Aid Transparency Initiative](#) (IATI)'s [Country Development Finance Data](#) (CDFD) tool allows users to download simple, Excel-formatted IATI data on commitments, disbursements and expenditures, as well as forward-looking budgets, presented simply by country and region and designed to enable easy analysis. Data can be pulled from CDFD using two simple spreadsheets, one for Transactions and another for Budgets. The purpose of this guidance is to support data users in understanding and analysing the data available in these spreadsheets. The first section, ***Understanding the Data***, provides users with key information about the data, including descriptions of each of the data fields. The second section, ***Analysing the Data***, provides users with general guidance for analysing the data along with information on how to setup and use a PivotTable for specific analysis. Lastly, the third section, ***Additional Resources and Support***, provides more information on where to go for further help in understanding and using IATI data.

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I. Understanding the Data

In this section you will find information that will help you better understand the data in the Transactions and Budgets spreadsheets, including 1) a list of key things to know about the data and 2) descriptions of the data fields and the values that are found in each of the fields. The full methodology for how the data was retrieved and processed is available [here](#).

1) Key Things to Know About the Data

Data source: The source of the data is the more than 1200+ organisations that publish data to IATI.

Data updates: The data is refreshed once per day.

Data scope: The spreadsheets contain a subset of the data fields (to include those listed in the [Data Fields](#) section) published by organisations to IATI. This subset of data fields is available for all activities published to IATI and for all years for which data is available.

Data availability: The data available is dependent on the timeliness and completeness of the data published to IATI by development partners, including from governments, multilateral organisations, civil society organisations, and others. Some organisations publish monthly or quarterly while others only publish annually. And while there are many data fields in which an organisation can publish data, not all organisations publish data in each of these fields. Both are important to consider as you review the data. If data is not available for a particular organisation that publishes to IATI, it could mean that they have not yet published for the period you are analysing. Any data gaps that you see likely indicate that an organisation has not included this information in their data. In the outputs, **any data gaps appear as blank cells.**

Understanding the rows in the data: The spreadsheets are designed to enable easy aggregation in a PivotTable. Transactions / budgets are aggregated into quarters, but the amount for the quarter can be split across multiple rows. Each row is the portion of the quarterly aggregation where all values in all other data fields are the same. For example, as shown below, Q3 2020 Disbursements for the *Angola Statistics Project* are split into 4 different rows as there are 4 different sectors to which the Disbursements are allocated.

IATI Identifier	Title	Reporting Organisation	Transaction Type	Sector Category	Sector	Calendar Year	Calendar Quarter	Value (USD)
44000-P157671	Angola Statistics Project	The World Bank [44000]	3 - Disbursement	110 - Education	11130 - Teacher training	2020	Q3	1877062.6
44000-P157671	Angola Statistics Project	The World Bank [44000]	3 - Disbursement	110 - Education	11220 - Primary education	2020	Q3	469265.65
44000-P157671	Angola Statistics Project	The World Bank [44000]	3 - Disbursement	110 - Education	11321 - Lower secondary education	2020	Q3	469265.65
44000-P157671	Angola Statistics Project	The World Bank [44000]	3 - Disbursement	160 - Other Social Infr	16011 - Social protection and welfare	2020	Q3	6569719.1

Multi-country activities: Organisations can include multiple recipient countries within an activity. If they include multiple countries, they will also include data on the percentage that should be allocated to each country. In the data in the Transactions and Budgets spreadsheets, the percentage allocated to the Recipient Country (e.g. Lesotho) have been applied to the Transaction/Budget values. This means that these values are only estimates. To enable users to identify (and potentially exclude if desired) multi-country activities, a 'Multi Country' column is included in the spreadsheets. In this column, a '1' indicates that the Value in that row is part of a multi-country activity as detailed in the next Data Fields section.

IATI Identifier	Title	Reporting Organisation	Transaction Type	Recipient Country	Multi Country	Calendar Year	Calendar Quarter	Value (USD)
DAC-1601-OPP17816	Influencing Health Policies in East and Southern Africa	Bill & Melinda Gates Foundation [DAC-1601]	2 - Outgoing Commitment	LS - Lesotho	1	2001	Q4	64246.24
DAC-1601-OPP17816	Influencing Health Policies in East and Southern Africa	Bill & Melinda Gates Foundation [DAC-1601]	3 - Disbursement	LS - Lesotho	1	2002	Q2	64246.24

Negative transactions: Organisations sometimes include negative transactions in their data. For disbursements, this typically means that money disbursed is being returned to the funder. For commitments, it could be an adjustment to an initial commitment – e.g. an initial commitment of USD 10,000 is reduced to USD 8,000. Additional details can be found [here](#).

Currency conversion: Before being aggregated into quarters, transaction values are converted to USD using the closest date to the [Transaction Value Date](#). This conversion uses monthly exchange rates for 169 currencies from the [IMF's International Financial Statistics](#). Budget values are converted to USD using the closest date to the [Budget Value Date](#).

2) Data Fields

IATI Identifier

This is the identifier for the activity. Each activity in IATI has a unique IATI identifier.

Possible values:

- All values are unique → Example: 44000-P163328.

Title

This is the title of the activity.

Possible values:

- All values are unique → Example: Himachal Pradesh State Roads Transformation Project.

Reporting Organisation

This is the organisation that has published the activity to IATI. If there is a code (e.g. XM-DAC-41122), this is a unique code for that organisation, also known as the “organisation identifier.”

Possible values:

- More than 1,200 organisations publish their activities to IATI. Example: XM-DAC-41122 – this is the unique organisation identifier for UNICEF.

Reporting Organisation Type / Provider Organisation Type / Receiver Organisation Type

This is the type of organisation(s) engaged in the activity. This is always included for the Reporting Organisation, but not always reported for the Provider or Receiver Organisation(s).

[Possible values:](#)

- 10 - Government
- 11 - Local Government: Any local (sub national) government organisation in either donor or recipient country.
- 15 - Other Public Sector
- 21 - International NGO
- 22 - National NGO
- 23 - Regional NGO
- 24 - Partner Country based NGO: Local and National NGO/CSO based in aid/assistance recipient country
- 30 - Public Private Partnership
- 40 - Multilateral
- 60 - Foundation
- 70 - Private Sector

- 71 - Private Sector in Provider Country: Is in provider/donor country.
- 72 - Private Sector in Aid Recipient Country: Is in aid recipient country.
- 73 - Private Sector in Third Country: Is not in either the donor or aid recipient country.
- 80 - Academic, Training and Research
- 90 - Other

Transaction Type

This is the type of the transaction. There are 13 transaction types that can be reported to IATI, but 4 are included in the Transactions spreadsheet which allows users to assess the resources committed (Outgoing Commitments) and spent (Disbursements and Expenditures).

[Possible values](#) (Transactions spreadsheet):

- Incoming Funds – Funds received for use on the activity, which can be from an external or internal source.
- Outgoing Commitments - A firm, written obligation from a donor or provider to provide a specified amount of funds, under particular terms and conditions, for specific purposes, for the benefit of the recipient.
- Disbursements - Outgoing funds that are placed at the disposal of a recipient government or organisation, or funds transferred between two separately reported activities.
- Expenditures - Outgoing funds that are spent on goods and services for the activity.

It should be noted that because Expenditures do not represent Disbursements that have actually been spent, they can be added together to calculate Spending. To calculate spending, it is recommended to aggregate Disbursement and Expenditure transactions as Disbursements capture funds flowing out to other organisations or to a recipient government and Expenditures capture funds that are spent on goods and services (more details on this in the [Analysing the Data](#) section).

[Possible values](#) (Budgets spreadsheet):

- Budget – The value of the activity's budget for each financial quarter or year over the lifetime of the activity. The purpose of this element is to provide predictability for recipient planning on an annual basis.

Aid Type

This is the type or modality of aid (e.g. project, budget support, etc.). This is not available for all transactions / budgets as not all organisations have reported the modality in which the resources are delivered.

[Possible values](#):

- Values in this field are from the OECD DAC codelist for Type of Aid. A full list and definitions are available at the link above (possible values).

Finance Type

This is type of finance (e.g. loan, grant, etc.). This is not available for all transactions / budgets as not all organisations have reported whether the resources are a loan, grant, etc.

Possible values:

- Values in this field are from the OECD DAC codelist for Type of Finance. A full list and definitions are available at the link above (possible values).

Provider Organisation

This is the organisation from which the resources originated. This is not available for all transactions / budgets as not all organisations have reported this information. For commitments, disbursements and expenditures, if the Provider Organisation is not reported, then it is assumed that the Reporting Organisation is the provider and this organisation is populated in this column. For budgets, the Provider Organisation is set to be the Reporting Organisation. For incoming funds, if the Provider Organisation is not reported, then the Funding Organisation(s) is populated in this column. As there can be multiple Funding Organisations reported for one activity, there may be multiple values in this column.

Possible values:

- Values in this field are either the organisation name + unique code which references the organisation (known as the “organisation identifier”), only the organisation name or only the unique code. As there is a lack of standardization in the reporting of these names, the same organisation might be referenced by multiple variations of their name – e.g. AfDB African Development Bank or African Development Bank Group or African Development Bank.

Receiver Organisation

This is the organisation receiving the specified transaction amount. This is not available for all transactions/budgets as not all organisations have reported this information. For commitments, disbursements, and expenditures, if the Receiver Organisation is not reported, then the Implementing Organisation(s) is populated in this column. For budgets, the Receiver Organisation is the Implementing Organisation(s). For incoming funds, if the Receiver Organisation is not reported, then the Reporting Organisation is populated in this column. As there can be multiple implementing organisations reported for one activity, there may be multiple values in this column.

Possible values:

- Values in this field are either the organisation name or if not available, a unique code which references the organisation, known as the “organisation identifier.” As there is a lack of standardisation in the reporting of these names, the same organisation might be referenced by multiple variations of their name – e.g. AfDB African Development Bank or African Development Bank Group or African Development Bank.

Recipient Country (or region)

This is the country or region that was the recipient of this transaction.

Possible values:

- The value will be only one country or region as the file is filtered to only include the selected country or region.

Multi Country

This indicates whether the activity has one or multiple recipient countries. If it is a multi-country activity, this means that the estimated percentage to that country has been applied to the transaction / budget values.

Possible values:

- 0 = Transaction / budget is part of an activity which has only one recipient country (or region).
- 1 = Transaction / budget is part of an activity which has multiple recipient countries.

Sector Category

This is the category of the sector (e.g. 121 – Health, General) that an activity is supporting and is more aggregated than [Sector](#) (e.g. 12182 – Medical Research). It is based on the OECD DAC's list of 3-digit sectors. This is not available for all transactions as it is recommended that organisations include either the OECD DAC 3 or 5 digit codes but not all do so.

Possible values:

- Values in this field are from the OECD DAC's list of 3-digit sectors, from [the OECD.Stat website](#). There are 43 Sector Categories that can be selected, e.g. 121 – Health, General.

Sector

This is the name of the sector that an activity is supporting and is a sub-sector of the Sector Category. It is based on the OECD DAC's list of 5-digit sectors.

Possible values:

- Values in this field are from the OECD DAC's list of 5-digit sectors, from [the OECD.Stat website](#). There are 295 Sectors that can be selected, e.g. 12182 – Medical Research.

COVID 19

This indicates whether a transaction has been identified as COVID-19-related by inclusion of 'COVID-19'¹ in the Transaction Description. As budgets cannot be designated as COVID-19-related, this is only available for transactions.

Possible values:

- 0 = Transaction has not been designated as COVID-19-related.
- 1 = Transaction has been designated as COVID-19-related.

Calendar Year

This is the year in which the transaction occurred or the year for which the budget values have been aggregated.

Possible values:

- All years for which data is available in IATI.

¹ Also included are matches for "COVID 19" and the GLIDE code "EP-2020-000012-001."

Calendar Quarter

This is the quarter in which the transaction occurred or the quarter for which the budget values have been aggregated.

Possible values:

- Q1: January – March
- Q2: April – June
- Q3: July – September
- Q4: October – December

Value (USD)

This is the value of this row in U.S. Dollars.

Possible values:

- Any numeric value (can be positive or negative). Organisations sometimes include negative transactions in their data. For disbursements, this typically means that money disbursed is being returned to the funder. For commitments, it could be an adjustment to an initial commitment – e.g. an initial commitment of USD 10,000 is reduced to USD 8,000. Additional details can be found [here](#).

II. Analysing the Data

1) General Guidance

Calculating spending: To calculate spending, it is recommended to aggregate Disbursement and Expenditure transactions as Disbursements capture funds flowing out to other organisations or to a recipient government and Expenditures capture funds that are spent on goods and services. As they should be used to capture different types of resource flows, aggregating these for a particular Reporting Organisation (e.g. The World Bank) should not result in double counting. However, when aggregating across multiple organisations, this can result in double counting as, for example, one organisation may report a disbursement to another organisation who may report some of that same money as an expenditure.

Avoiding double counting of resources: As is typically the case when analysing development and humanitarian resource flows, double counting of resources is a challenge when analysing data published to IATI. A common example is when a bilateral organisation disburses money to a UN agency which further disburses that money to an INGO, who then disburses money to a local NGO, which implements the activity. If all of these organisations publish their disbursements, then this will result in a duplication of resources when you aggregate across organisations. While there are ways that organisations can indicate the organisations that they are receiving money from as incoming funds (in addition to who they are disbursing to), and there are also ways to link activities to indicate that they are part of the same funding flow, this is not done in a consistent way across IATI publishers, making it difficult to take a standardised approach to avoid double counting. Efforts to improve the consistency of this along with developing ways to analyse the data to avoid double counting are currently underway. In the interim we

suggest the following approaches to reduce double counting if you are analysing data across organisations:

- **Exclude resource flows from national NGOs:** While some of their spend may be funded by their own core resources (e.g. funds mobilised through donations), typically, the resources spent by these organisations come from other organisations – e.g. bilateral organisation, INGO, etc.
- **Manually de-duplicate:** As with reporting to Aid Information Management Systems, some manual de-duplication is currently necessary to truly address double counting within the data. This requires a series of steps that need to be customised to each country's dataset so specific guidance is not provided in this document, but the IATI Secretariat can provide 1:1 support if requested by data users (reach out to support@iatistandard.org).

Attributing resource flows to Reporting Organisation vs Provider Organisation: Theoretically, a data user should be able to use the data in the Provider Organisation column to analyse budgets, commitments, and spending. Unfortunately, there is a lack of standardization in the reporting of organisation names/codes in this data field and inconsistency in the use of this data field. This means the data is very messy and requires considerable data cleaning to make sense of and use it. This is certainly an option if you have time for this data cleaning, but if not, **it is recommended to use Reporting Organisation when analysing resource flows**. Luckily, in most cases, the Reporting Organisation is also the organisation providing the resources.

2) Analysing Data with a PivotTable

Creating a PivotTable

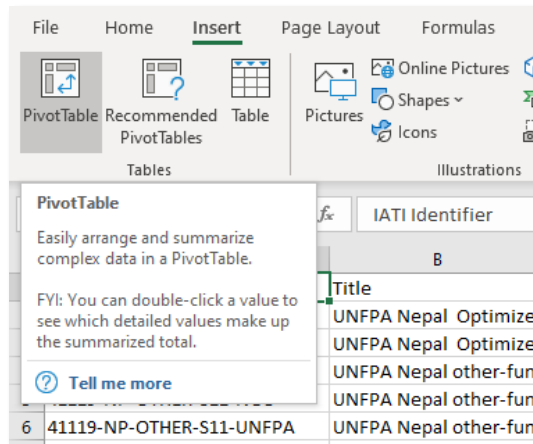
The CDFD spreadsheets are designed to enable easy analysis in an Excel PivotTable. Below are some basic instructions on how to insert a PivotTable for users who are unfamiliar with this functionality. These steps may vary slightly depending on your version of Excel and operating system. Additional guidance on creating and using a PivotTable can be found [here](#).

1. **Add column to enable easy aggregation of data into fiscal years:** Many countries have fiscal years that are different from the calendar year (e.g. a fiscal year of July – June). To do analysis using the fiscal year of interest to you, we recommend adding a column to the data that combines the values in the Calendar Year and Calendar Quarter columns. It is important to do this step before you insert the PivotTable so that this column will be included. To do this, the steps are as follows:
 - 1) Manually add a heading named 'Calendar Year and Calendar Quarter' to cell T1.
 - 2) Click on cell T2 and add the following formula: = Q2&" "&R2
 - 3) While cell T2 is highlighted, use the key combination Ctrl+Shift+End. This will highlight all the cells in the column that need to be populated with the formula. Then use the key combination Ctrl+D to populate the cells with the formula.
 - 4) You should now have a column that contains the Calendar Year and Calendar Quarter as shown below and you can use this in your PivotTable to select the quarters you want to include in your analysis.

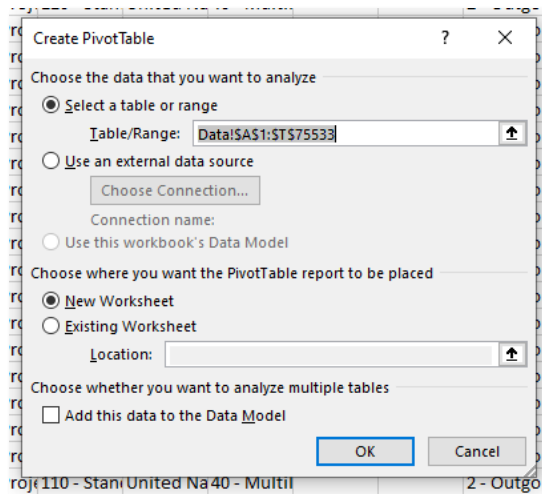
	T
	Calendar Year and Calendar Quarter
9	2021 Q2
5	2021 Q2
2	2021 Q2
2	2021 Q2
0	2021 Q2

2. Insert PivotTable

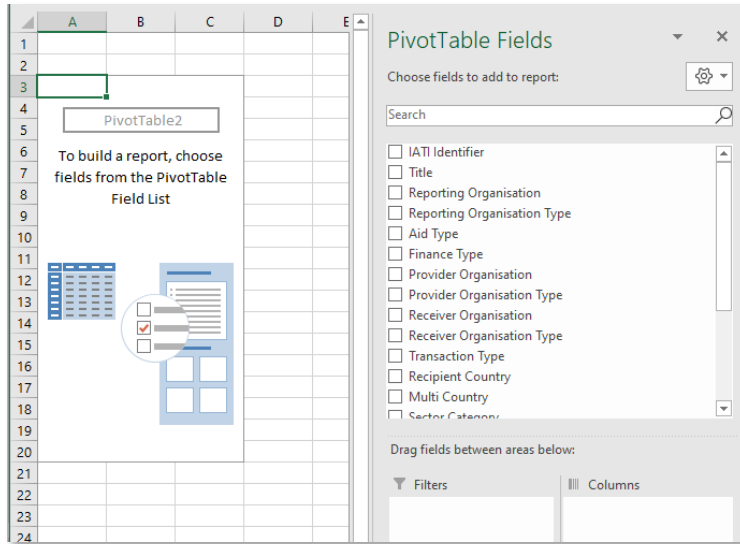
- 1) Select cell A1.
- 2) Go to the 'Insert' tab and select 'PivotTable.'



- 3) Excel will select all populated cells and default to inserting the PivotTable in a New Worksheet. Click 'Ok.'



- 4) You will now have a PivotTable where you can analyse the data. In the next section, there is specific guidance on how to do some of this analysis.

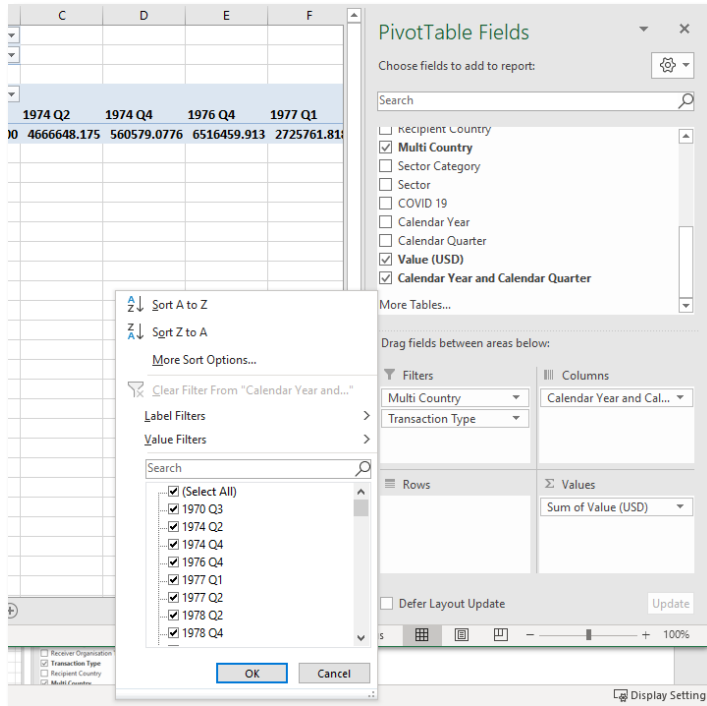


Using the PivotTable to do Analysis

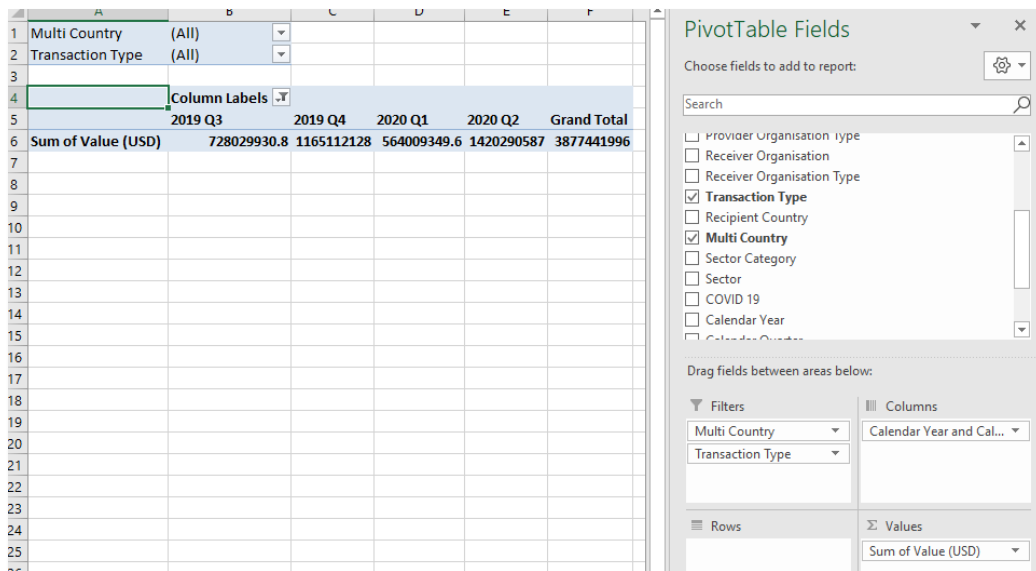
There are many different ways to setup and use a PivotTable but some suggestions are provided below on how to initially set up your PivotTable along with examples of how to carry out some specific analysis. The examples use the Transactions spreadsheet for Rwanda.

Basic Setup

1. Add 'Value (USD)' to the Values box. *Optional:* To make numbers more easily readable, click on 'Sum of Value (USD)' and select 'Value Field Settings.' Click on 'Number Format,' select 'Number,' 0 Decimal Places, and check the box to 'Use 1000 Separator.'
2. Add 'Transaction Type' to the Filters box. This allows you to filter out for the specific type of transaction you are interested in analysing. This step isn't necessary when using the Budgets spreadsheet as it only contains Budgets.
3. Add 'Multi Country' to the Filters box. This allows you to exclude Multi-Country activities.
4. Add 'Calendar Year and Calendar Quarter' to the Columns box and then filter for the period you want to analyse by clicking on 'Calendar Year and Calendar Quarter' in the PivotTable Fields and selecting the relevant periods.



5. After completing steps 1-4, your basic setup should be similar to the following:



Examples

The first step in each of the examples provided below is to: Download the Transactions spreadsheet from CDFD, [add a fiscal year column \(if applicable\)](#), [insert PivotTable](#) and complete [Basic Setup](#).

Example 1: Spending by Reporting Organisation Type for FY 2019 / 20 (July-June)

1. Filter 'Transaction Type' to only include 'Disbursements' and 'Expenditures'.
2. Add 'Reporting Organisation Type' to Rows box.

- To sort by largest spend, click the dropdown for 'Row Labels,' select 'More Sort Options,' select 'Descending (Z to A) by' and select 'Sum of Value (USD)' from the dropdown.

Row Labels	2019 Q3	2019 Q4	2020 Q1	2020 Q2	Grand Total
40 - Multilateral	52,973,061	361,028,552	97,109,583	564,594,666	1,075,705,863
10 - Government	124,097,061	183,791,759	62,700,644	54,823,617	425,413,081
15 - Other Public Sector	5,621,030	63,053,696	5,637,056	47,217,041	121,528,823
21 - International NGO	28,762,108	68,241,786	2,502,181	2,594,684	102,100,760
30 - Public Private Partnership	20,929,593	13,575,925	19,334,191	13,382,571	67,222,280
23 - Regional NGO		8,182,131	1,881,390	0	10,063,521
22 - National NGO	1,620,646	6,784,632	984,220	349,258	9,738,755
60 - Foundation	655,752	2,495,656	1,991,778	3,246,248	8,389,433
70 - Private Sector	2,026,486	2,185,839	825,469	723,937	5,761,732
80 - Academic, Training and Research	224,184	257,885	342,600	343,367	1,168,036
90 - Other		-2,253,901	1,514,764	-284,581	-1,023,719
Grand Total	236,909,922	707,343,960	194,823,876	686,990,807	1,826,068,565

Example 2: Spending by Reporting Organisation for FY 2019 / 20 (July-June)

- Filter 'Transaction Type' to only include 'Disbursements' and 'Expenditures'
- Add 'Reporting Organisation' to Rows box.
- To sort by largest spend, click the dropdown for 'Row Labels,' select 'More Sort Options,' select 'Descending (Z to A) by' and select 'Sum of Value (USD)' from the dropdown.

Row Labels	2019 Q3	2019 Q4	2020 Q1	2020 Q2	Grand Total
The World Bank [44000]	26,850,111	163,930,208	68,453,737	158,595,717	417,829,773
World Bank Trust Funds [XI-IATI-WBTF]				360,614,136	360,614,136
African Development Bank [46002]	6,847,568	95,875,868	3,636,969	24,874,004	131,234,408
European Commission - International Partne	5,153,878	59,262,252	4,398,047	46,418,523	115,232,700
United States Agency for International Devel	28,150,358	24,907,945	29,727,137	26,331,611	109,117,051
United States [US-USAGOV]	64,362,617	4,765,247	7,576,659	2,835,948	79,540,471
The Global Fund to Fight AIDS, Tuberculosis &	20,929,593	13,575,925	19,334,191	13,382,571	67,222,280
UK - Foreign, Commonwealth and Developm	8,398,366	39,128,588	2,378,680	15,834,501	65,740,135
One Acre Fund [US-DOS-64562614]		51,635,513			51,635,513
United Nations High Commissioner for Refugees (UNHCR) [XM-D]		41,846,644			41,846,644
Netherlands - Ministry of Foreign Affairs [XN	10,003,944	25,305,685	4,887,634	890,605	41,087,868
Agence Française de Développement [FR-3]		30,223,926			30,223,926
Germany - Ministry for Economic Cooperation and Development		15,358,736	7,807,896	4,479,200	27,645,832
United Nations World Food Programme (WFI	6,237,271	6,874,739	7,364,838	7,132,282	27,609,130
Belgian Development Cooperation [XM-DAC	1,823,206	25,241,320	198,467	32,081	27,295,075
Sweden, through Swedish International Dev	7,333,709	8,514,266	8,221,893	1,716,763	25,786,632
World Vision International [US-EIN-95-32021		23,582,984			23,582,984
United Nations Children's Fund (UNICEF) [XN	6,286,418	7,056,384	5,247,653	4,398,074	22,988,529
International Fund for Agricultural Developn	3,518,373	4,661,404	7,883,480	3,618,692	19,681,950
Practical Action [GB-COH-871954]		12,567,974			12,567,974
United Nations Development Programme (UNDP) [XM-DAC-4111]		8,126,760	585,380	2,410,458	12,122,612

- To analyse the Reporting Organisations categorised by Reporting Organisation Type, in the Rows box, add 'Reporting Organisation Type' and then 'Reporting Organisation' below it.

Sum of Value (USD)	Column Labels	2019 Q3	2019 Q4	2020 Q1	2020 Q2	Grand Total
40 - Multilateral		52,973,061	361,028,552	97,109,583	564,594,666	1,075,705,863
The World Bank [44000]		26,850,111	163,930,208	68,453,737	158,595,717	417,829,773
World Bank Trust Funds [XI-IATI-WBTF]					360,614,136	360,614,136
African Development Bank [46002]		6,847,568	95,875,868	3,636,969	24,874,004	131,234,408
United Nations High Commissioner for Refugees (UNHCR) [XM-DAC-41121]		6,237,271	6,874,739	7,364,838	7,132,282	27,609,130
United Nations World Food Programme (WFP) [XM-DAC-41122]		6,286,418	7,056,384	5,247,653	4,398,074	22,988,529
United Nations Children's Fund (UNICEF) [XM-DAC-41123]		3,518,373	4,661,404	7,883,480	3,618,692	19,681,950
International Fund for Agricultural Development (IFAD) [XM-DAC-41124]		9,126,760	585,394	2,410,458		12,122,612
World Health Organization [XM-DAC-928]		10,444,267				10,444,267
Gavi, the vaccine alliance [47122]		405,036	7,728,149	1,827,786		9,960,971
UN Pooled Funds [XI-IATI-UNPF]			7,083,496			7,083,496
International Committee of the Red Cross (ICRC) [XM-DAC-41125]		1,211,725	1,262,834	1,187,497	1,496,890	5,158,946
International Trade Centre (ITC) [XM-DAC-45001]		971,242	759,899	311,806	495,905	2,538,852
UN Women [XM-DAC-41146]		331,843	587,728	172,135	101,433	1,193,139
Food and Agriculture Organization of the United Nations [XM-DAC-41147]		257,067	158,026	434,605	140,366	990,064
International Labour Organization (ILO) [XM-DAC-41302]			899,112			899,112
United Nations Industrial Development Organization (UNIDO) [XM-DAC-41148]			764,856			764,856
United Nations Development Coordination Office [XM-DAC-41149]			761,615			761,615
United Nations Joint Programme on HIV and AIDS Secretariat (UNAIDS) [XM-DAC-41110]					686,153	686,153
CABI [XI-IATI-CABI]			315,093			315,093
United Nations Office for Project Services (UNOPS) [41AAA]			308,874			308,874

Example 3: Spending by Sector Category for FY 2019 / 20 (July-June)

Things to keep in mind

- The resources allocated to Sector Category and Sector are an estimate based on the percentage allocation (e.g. 20% to Health; 80% to Education) provided by the Reporting Organisation. These percentages have been applied to the transaction value.
- Filter 'Transaction Type' to only include 'Disbursements' and 'Expenditures.'
 - Add 'Sector Category' to Rows box.
 - To sort by largest spend, click the dropdown for 'Row Labels,' select 'More Sort Options,' select 'Descending (Z to A) by' and select 'Sum of Value (USD)' from the dropdown.

Sum of Value (USD)	Column Labels	2019 Q3	2019 Q4	2020 Q1	2020 Q2	Grand Total
310 - Agriculture, Forestry, Fishing		8,438,458	146,417,073	10,968,682	305,928,281	471,752,494
230 - Energy		5,856,296	251,349,925	11,152,016	116,113,280	384,471,518
110 - Education		43,710,584	22,442,582	59,435,839	44,258,347	169,847,352
120 - Health		70,182,879	39,130,030	19,065,061	17,627,106	146,005,075
150 - Government & Civil Society		15,452,444	45,247,998	15,936,443	20,327,841	96,964,726
210 - Transport & Storage		2,021,475	19,778,148	7,905,236	56,393,777	86,098,636
130 - Population Policies/Programmes & Reproductive Health		23,299,767	18,126,195	22,111,373	18,486,679	82,024,013
720 - Emergency Response		6,621,706	53,312,211	10,320,820	10,959,915	81,214,652
		31,187,030	15,133,898	9,854,328	5,938,236	62,113,493
240 - Banking & Financial Services		959,567	32,196,212	2,015	25,667,587	58,825,382
160 - Other Social Infrastructure & Services		1,730,108	20,457,523	1,724,045	16,396,454	40,308,130
320 - Industry, Mining, Construction		1,145,319	3,715,466	1,137,672	28,816,754	34,815,211
140 - Water Supply & Sanitation		5,198,945	7,233,567	10,336,155	4,650,939	27,419,606
910 - Administrative Costs of Donors		6,323,578	4,198,493	4,353,939	6,131,640	21,007,651
740 - Disaster Prevention & Preparedness		1,434,965	5,895,958	6,384,007	2,033,584	15,748,514
430 - Other Multisector		5,337,732	6,617,500	1,033,333	56,816	13,045,381
331 - Trade Policies & Regulations		4,169,070	5,040,070	1,311,224	2,183,006	12,703,369
998 - Unallocated / Unspecified		1,118,107	3,774,116	274,870	598,188	5,765,282
410 - General Environment Protection		49,519	1,882,767	206,867	3,236,090	5,375,243
220 - Communications		2,009,664	916,259	72,602	5,964	3,004,489
350 - Business & Other Services		752,819	1,402,298	710,538	569,122	2,934,778

Example 4: Spending by Finance Type for FY 2019 / 20 (July-June)

- Filter 'Transaction Type' to only include 'Disbursements' and 'Expenditures.'
- Add 'Finance Type' to Rows box.

- To sort by largest spend, click the dropdown for 'Row Labels,' select 'More Sort Options,' select 'Descending (Z to A) by' and select 'Sum of Value (USD)' from the dropdown.

Sum of Value (USD)	2019 Q3	2019 Q4	2020 Q1	2020 Q2	Grand Total
110 - Standard grant	193,947,554	328,708,151	110,350,379	493,603,891	1,126,609,975
410 - Aid loan excluding debt reorganisation	26,850,111	163,930,208	68,453,737	158,595,717	417,829,773
422 - Reimbursable grant	12,933,122	128,899,158	8,492,589	31,167,655	181,492,524
421 - Standard loan		51,635,513			51,635,513
511 - Acquisition of equity not part of joint ventu	3,164,049	34,162,968	7,510,600	3,613,835	48,451,451
Grand Total	15,086	7,962	16,571	9,710	49,329
Grand Total	236,909,922	707,343,960	194,823,876	686,990,807	1,826,068,565

- To explore which organisations have not provided data on Finance Type (resulting in \$181.5 million that is unallocated to Finance Type in this example), add 'Reporting Organisation' to the Rows box under 'Finance Type'. Doing this allows you to see that spending by the African Development Bank accounts for most of the unallocated resources.

	12,933,122	128,899,158	8,492,589	31,167,655	181,492,524
African Development Bank [46002]	6,847,568	95,875,868	3,636,969	24,874,004	131,234,408
Practical Action [GB-COH-871954]		12,567,974			12,567,974
TradeMark East Africa [KE-RCO-CPR/2009/5689]	8,182,131		1,881,390	0	10,063,521
UN Pooled Funds [XI-IATI-UNPF]		7,083,496			7,083,496
Germany - Ministry for Economic Cooperation and Development [DE-1]		2,292,568		4,479,200	6,771,768
International Trade Centre (ITC) [XM-DAC-45001]	971,242	759,899	311,806	495,905	2,538,852
Palladium International Ltd (UK) [GB-COH-2394229]	1,168,691	978,887			2,147,578
Education Development Trust [RW-RGB-002RGB17]	1,859,669				1,859,669
Clinton Health Access Initiative [US-EIN-27-1414646]	376,847	574,639	224,501	157,745	1,333,732
Oxfam GB [GB-COH-202918]	130,007	444,646	222,560	530,375	1,327,589
Institute of Development Studies [GB-COH-877338]	207,441	193,335	284,353	298,917	984,047
Cardno Emerging Markets [GB-COH-05543952]	230,274	421,720	175,390	149,235	976,618
United Nations Industrial Development Organization (UNIDO) [XM-DAC-41123]		764,856			764,856
The Legal Aid Forum [RW-RGB-114-RGB-RGO-2013]	651,315				651,315
PUM Netherlands [NL-KVK-41160229]		356,413		118,275	474,687
Hope and Homes for Children [GB-COH-1089490]	124,260	137,270		204,014	465,543
United Nations Capital Development Fund [XM-DAC-41111]		253,520			253,520
Disabled People's Organisations Denmark [DK-CVR-14766383]	115,947		80,797		196,743
Center for Church-Based Development [DK-CVR-12006004]	84,197	32,211	32,468	36,420	185,296
Association of Commonwealth Universities [GB-COH-314137]	714	36,997	46,310	36,836	120,856
Acumen [US-EIN-134166228]	7,799	73,077	12,247		93,124
LTS International Limited [GB-COH-SC100833]	29,571	39,459	18,465	5,062	92,556

Example 5: Spending by Aid Type for FY 2019 / 20 (July-June)

- Filter 'Transaction Type' to only include 'Disbursements' and 'Expenditures'.
- Add 'Aid Type' to Rows box.
- To sort by largest spend, click the dropdown for 'Row Labels,' select 'More Sort Options,' select 'Descending (Z to A) by' and select 'Sum of Value (USD)' from the dropdown.

Multi Country	(All)				
Transaction Type	(Multiple Items)				
Sum of Value (USD)	Column Labels				
Row Labels	2019 Q3	2019 Q4	2020 Q1	2020 Q2	Grand Total
C01 - Project-type interventions	177,564,779	265,592,536	172,816,098	490,324,660	1,106,298,073
A02 - Sector budget support	1,625,995	176,400,591	2,559,187	147,464,301	328,050,074
A01 - General budget support	12,164,399	131,053,772	6,973,297	31,219,293	181,410,761
B01 - Core support to NGOs, other private bodies, PPPs and	2,017	51,735,951	25,128	8,094	51,771,190
B03 - Contributions to specific-purpose programmes and fu	29,699,939	11,260,806	1,113,190	6,866,229	48,940,164
B02 - Core contributions to multilateral institutions	8,706,407	22,132,335	6,927,273	6,621,681	44,387,696
G01 - Administrative costs not included elsewhere	160,290	42,036,894	135,080	115,074	42,447,338
D02 - Other technical assistance	4,387,668	2,655,675	2,761,575	4,339,503	14,144,421
B04 - Basket funds/pooled funding	1,981,855	1,684,483	535,394	-345,471	3,856,262
E01 - Scholarships/training in donor country		1,819,156			1,819,156
E02 - Imputed student costs	153,443	461,809	907,476	236,110	1,758,837
D01 - Donor country personnel	366,142	366,142			732,284
Grand Total	96,987	143,809	70,178	141,333	452,306
	236,909,922	707,343,960	194,823,876	686,990,807	1,826,068,565

Example 6: Spending by Receiver Organisation for FY 2019 / 20 (July-June)

Things to keep in mind

- This analysis shows the money (Disbursements and Expenditures) received by organisations.
- You will likely see that a large portion of resources are unallocated to a Receiver Organisation. In this example, \$371.5 million are unallocated.
- You will also likely notice (as noted in the Data Fields section) that there is a lack of standardisation in the organisation names. As such, using this data will require some manual data cleaning. Adding the ‘Provider Organisation Type’ to the PivotTable in the Rows box can potentially assist with this cleaning, but it is not always reported.

1. Filter ‘Transaction Type’ to only include ‘Disbursements’ and ‘Expenditures’.
2. Add ‘Receiver Organisation’ to Rows box.
3. To sort by largest spend, click the dropdown for ‘Row Labels,’ select ‘More Sort Options,’ select ‘Descending (Z to A) by’ and select ‘Sum of Value (USD)’ from the dropdown.

Multi Country	(All)				
Transaction Type	(Multiple Items)				
Sum of Value (USD)	Column Labels				
Row Labels	2019 Q3	2019 Q4	2020 Q1	2020 Q2	Grand Total
Rwanda	4,621,305	188,127,565	42,552,022	136,214,935	371,515,827
Republika Y U Rwanda* Republique Rwandaise Republic Of Rwan	-26,475	54,919,077	-9,551	43,923,600	98,806,651
RWANDA ENERGY GROUP LIMITED		71,877,508			71,877,508
Ministry of Health of the Republic of Rwanda	20,929,593	13,575,925	19,334,191	13,382,571	67,222,280
One Acre Fund [US-DOS-64562614]		51,635,513			51,635,513
MINISTRY OF EDUCATION (MINEDUC)	24,029,030	1,666,142	15,243,773	7,434,189	48,373,134
United Nations World Food Programme (WFP) [XM-DAC-41140]	6,237,271	14,058,741	7,364,838	7,132,282	34,793,132
United Nations High Commissioner for Refugees (UNHCR) [XM-DAC-41121]		31,027,313			31,027,313
The World Bank [44000]		30,349,127			30,349,127
BANK OF KIGALI		30,223,926			30,223,926
Chemonics International, Inc.	8,173,333	4,230,970	6,365,616	8,074,463	26,844,382
MINISTRY OF INFRASTRUCTURE	1,486,477	3,926,839	10,842,792	10,551,856	26,807,964
Enabel - the Belgian development agency [BE-BCE_KBO-2648143]	116,206	24,598,629		32,081	24,746,916
Chemonics International, Inc.	24,645,037				24,645,037
World Vision Rwanda	23,582,984				23,582,984
MINISTRY OF AGRICULTURE AND ANIMAL RESOURCES (MINAGRI)		14,140,690		7,663,337	21,804,027
Rwanda Ministry of Health	21,377,145				21,377,145
MINISTRY OF FINANCE AND ECONOMIC PLANNING-THE PERM.SECRETARY		13,066,168	7,807,896		20,874,064
Ministry of Finance and Economic Planning (MINECOFIN)				20,635,434	20,635,434
MINECOFIN	5,657,000	8,445,000	8,960,500	1,751,500	24,814,000

Example 7: COVID-19-related Resource Flows

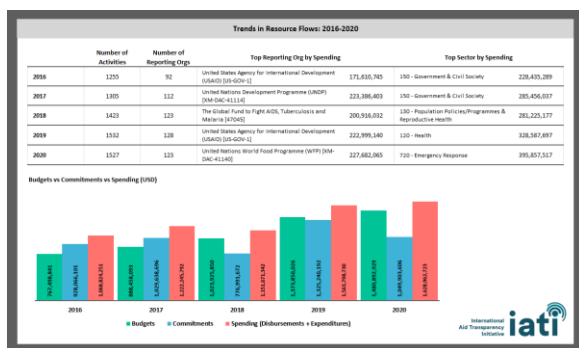
Things to keep in mind

- Organisations can indicate that an activity is COVID-19-related and / or that a specific transaction within that activity is COVID-19-related. If an activity is COVID-19-related, it cannot be assumed that all transactions (i.e. money committed and spent) within that activity are COVID-19-related, but if a transaction is identified as COVID-19-related, it can be more reliably assumed that this money is COVID-19-related. As such, only transactions that are identified as COVID-19-related have a '1' value in the Transactions spreadsheet. This means that there are additional resources within activities identified as COVID-19-related (that have not identified their transactions as COVID-19-related) that are not captured in this spreadsheet. To explore COVID-19 data in more depth, it is suggested to visit this [COVID-19 Response Visualisation](#).
- Move 'Transaction Type' to Columns box and select 'Commitments,' 'Disbursements' and 'Expenditures.'
 - Add 'COVID 19' to Filters box and filter to include only '1' values.

Sum of Value (USD)	Column Labels	2020 Q1 Total	2020 Q2	2020 Q2 Total	Grand Total
Row Labels	2 - Outgoing Commitment	2 - Outgoing Commitment	3 - Disbursement		
United States Agency for International Development (USAID) [US-GOV-1]			1,825,000	276,386	2,101,386
Republic of Korea [KR-GOV-010]	28,308	28,308			28,308
Grand Total	28,308	28,308	1,825,000	276,386	2,129,694

3) Analysing Data with the IATI CDFD Analysis Dashboard

The *IATI CDFD Analysis Dashboard* provides data users with a tool to easily analyze and visualize the data in the CDFD Transactions and Budgets spreadsheets. Detailed instructions are provided within the workbook, but it is designed to automatically populate a series of graphs, charts, and data tables, when the data from the Transactions and Budgets spreadsheets are added.



III. Additional Resources and Support

Beyond this guidance note, there are multiple ways to receive guidance and support on accessing and using IATI data, from the [IATI Secretariat](#) or from fellow data users in the IATI Community.

Find more information on IATI data

- View the [IATI data use guidance page](#) on www.iatistandard.org.
- Explore other [tools and resources](#) for accessing IATI data, managed by the IATI Secretariat.
- Find out how other stakeholders are using IATI data – [access our crowd-sourced list of tools that use IATI data](#).

Connect with fellow data users

- Engage with the [Data Use Community of Practice](#) on [IATI Connect](#), IATI's digital community platform. Find more information on how to use IATI Connect on the platform's [About page](#).

Receive direct support from the IATI Secretariat

- Join the monthly [IATI Data Use Drop-In](#). Held on the fourth Monday of each month, this is an opportunity to bring your data use questions and get on-the-spot support from the IATI Secretariat or from other data users who join the session.
- Reach out directly to the IATI Secretariat at support@iatistandard.org for additional support in accessing, understanding or analysing IATI data.