IATI Country Development Finance Data Guidance
Understanding and Analysing the Data

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, that are presented simply by country and region and designed to enable easy analysis. The purpose of this guidance is to support data users in understanding and analysing the data available in the 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.

Contents

I.   Understanding the Data

In this section you will find information that will help you better understand the data in the 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 'No data' in the 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 Infras	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 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, Euro, and the local currency of the respective country (for the regional files, this column is always 0)

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 spreadsheet which allows users to assess the resources committed (Outgoing Commitments) and spent (Disbursements and Expenditures). Budgets are also included.

Possible values (Transactions and Budgets):

- 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.
- 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.

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).

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).

Flow Type

This is the type of flow (e.g. official development assistance, other official flows, private flows). This is not available for all transactions / budgets as not all organisations have reported this data.

Possible values:

- Values in this field are from the OECD DAC codelist for Type of Flow. 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.

Humanitarian

This indicates whether the transaction / budget can be categorized as humanitarian. Additional information on the methodology used for this assessment is found here.

Possible values:

- 0 = Transaction / budget is not categorized as humanitarian
- 1 = Transaction / budget is categorized as humanitarian

Calendar Year

This in 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.

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

Calendar Year and Quarter

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

Possible values:

- All years and quarters for which data is available in IATI (e.g. 2021 Q1).

URL

This is the link to the activity page on d-portal.

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.

Value (EUR)

This is the value of this row in Euros.

Value (Local)

This is the value of this row in the local currency and is customized for each country. The list of local currencies by country is available 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.

Analysing by fiscal year: 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 using the data in Calendar Year and Quarter column.

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. **Insert PivotTable**
   1) Select cell A1.
   2) Go to the 'Insert' tab and select 'PivotTable.'
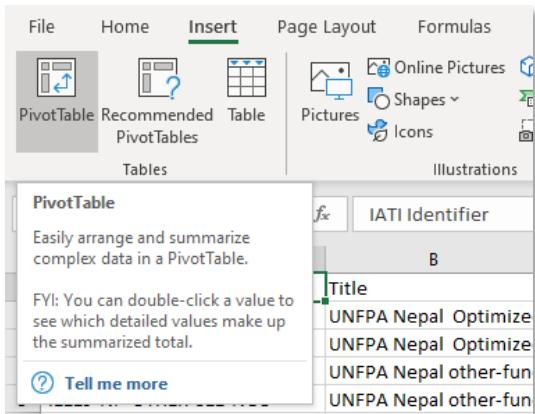
   3) Excel will select all populated cells and default to inserting the PivotTable in a New Worksheet. Click 'Ok.'
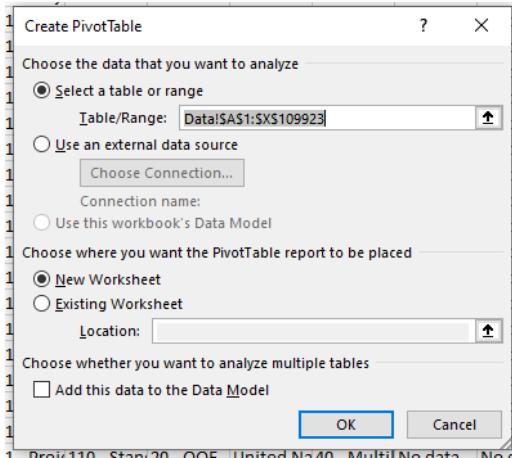
   4) You will now have a PivotTable where you can analyse the data. In the next section, there is specific guidance on how to do some of this analysis.

Using the PivotTable to do Analysis

There are many different ways to set up 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 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.
3. Add 'Multi Country' to the Filters box. This allows you to exclude Multi-Country activities.
4. Add 'Calendar Year and Quarter' to the Columns box and then filter for the period you want to analyse by clicking on 'Calendar Year and 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:

iati International Aid Transparency Initiative

Examples

The first step in each of the examples provided below is to: Download the spreadsheet from CDFD, insert a 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.
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.

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

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

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

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.

1. Filter 'Transaction Type' to only include 'Disbursements' and 'Expenditures.'
2. Add 'Sector Category' 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.

Row Labels	2020 Q1	2020 Q2	2020 Q3	2020 Q4	Grand Total
310 - Agriculture, Forestry, Fishing	10,300,006	304,157,693	45,111,789	29,928,218	389,497,707
110 - Education	59,482,991	44,318,771	134,576,517	129,786,682	368,164,961
120 - Health	18,203,827	19,422,403	78,326,228	90,173,857	206,126,316
230 - Energy	11,155,410	116,106,050	12,243,260	52,026,650	191,531,371
720 - Emergency Response	10,302,473	10,916,122	14,830,945	63,703,969	99,753,509
130 - Population Policies/Programmes & Reproducti	22,125,292	18,493,785	22,899,344	18,320,939	81,839,360
210 - Transport & Storage	7,911,086	56,399,469	4,746,248	9,852,560	78,909,364
150 - Government & Civil Society	8,478,353	15,958,345	17,175,396	23,697,845	65,309,940
No data	9,646,838	5,900,255	35,715,704	7,170,346	58,433,143
160 - Other Social Infrastructure & Services	1,726,905	16,397,004	4,385,040	12,970,123	35,479,072
140 - Water Supply & Sanitation	10,508,926	4,640,917	7,579,878	12,528,181	35,257,902
320 - Industry, Mining, Construction	879,191	28,592,287	4,336,297	1,292,391	35,100,167
740 - Disaster Prevention & Preparedness	6,870,338	2,036,601	18,603,969	3,610,162	31,121,070
240 - Banking & Financial Services	2,015	25,667,587	49,038	2,708,403	28,427,044
910 - Administrative Costs of Donors	4,351,677	6,128,872	5,301,730	4,891,541	20,673,821
410 - General Environment Protection	1,353,141	3,989,931	3,325,110	3,897,920	12,566,102
430 - Other Multisector	1,131,480	56,631	1,806,641	8,396,020	11,390,772
331 - Trade Policies & Regulations	1,311,224	2,183,006	1,060,071	2,038,688	6,592,989
730 - Reconstruction Relief & Rehabilitation	280,836			5,003,706	5,284,543
250 - Business & Other Services	709,599	567,442	762,965	312,539	2,352,545
998 - Unallocated / Unspecified	271,113	764,609	355,999	649,510	2,041,232

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

1. Filter 'Transaction Type' to only include 'Disbursements' and 'Expenditures.'
2. Add 'Finance Type' 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.
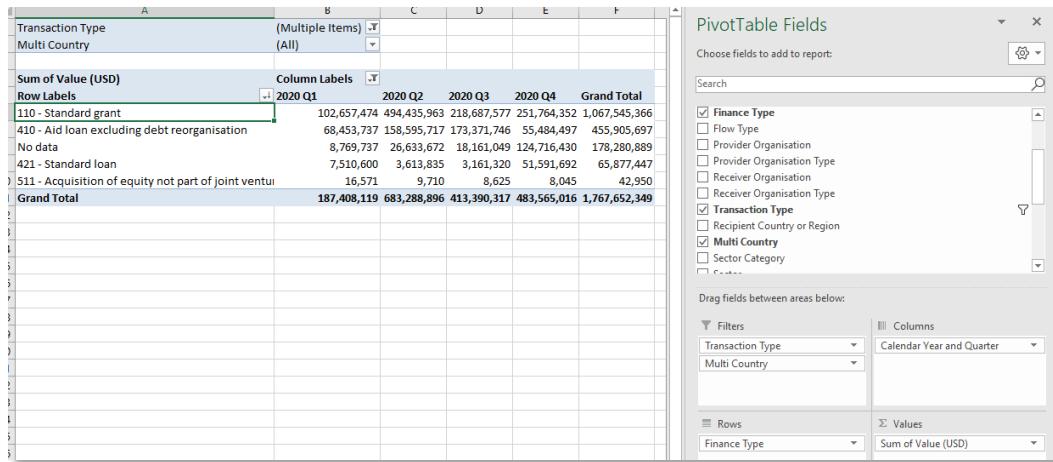
Example 5: Spending by Aid Type for FY 2019 / 20 (July-June)

1. Filter 'Transaction Type' to only include 'Disbursements' and 'Expenditures'.
2. Add 'Aid Type' 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.
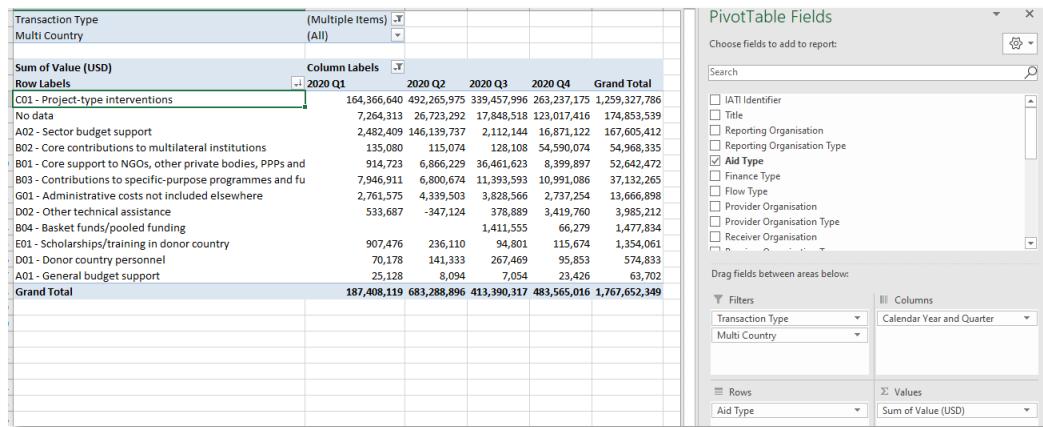
Example 6: Spending by Receiver Organisation for FY 2019 / 20 (July-June)

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, $381.3 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 'Receiver 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.

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 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 is added.
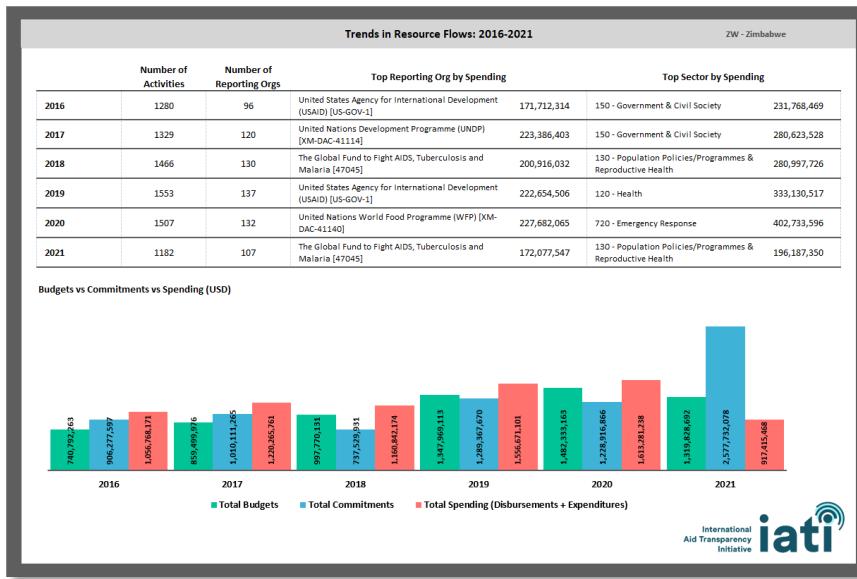
III. Additional Resources and Support

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.