

## Part I – Best practice for IATI reporting by DFIs and IFIs

### 1. Introduction

At the 4th High Level Forum on Aid Effectiveness in Busan in 2011, countries and organisations resolved to:

*“Implement a common, open standard for electronic publication of timely, comprehensive and forward-looking information on resources provided through development co-operation, taking into account the statistical reporting of the OECD-DAC and the complementary efforts of the International Aid Transparency Initiative and others. This standard must meet the information needs of developing countries and non-state actors, consistent with national requirements. We will agree on this standard and publish our respective schedules to implement it by December 2012, with the aim of implementing it fully by December 2015.”*

### 2. Completing the Questionnaire

This implementation schedule is intended for organisations to specify what information they already report and publish and to present a timetable, based on their specific situation, of the feasibility of publishing more information; that is, when, what, where and how organisations will publish more data.

The Implementation Schedule is composed of four parts:

**I. Introduction and instructions** (i.e. this tab)

**II. General questionnaire** on comprehensiveness, timeliness and public availability of information. This part is to be completed by each country or organisation (tab [Part II - General](#))

**III. Detailed questionnaire** on the availability of information at agency and activity level. This part, divided into two subparts (tabs), is to be completed by each publishing agency.

**IIIa. Agency Data** - Questions referring to the current and planned availability of published information at agency level (tab [Part IIIa - Agency Data](#)).

**IIIb. Activity Data** - Questions referring to the availability of information at activity level. This is a general assessment of the agency's ability to provide more detailed information on its activities (tab [Part IIIb - Activity Data](#)).

### Special note for completing Part IIIa and IIIb of the questionnaire

The format for completing each tab (IIIa and IIIb) is the same. Each tab is made up of a table consisting of five columns (Information Area, Definition, Status, Publication date and a Publication notes field where the agency can fill out additional relevant information, e.g. thresholds, exclusions or definitions specific to the publishing agency):

**1) Information Area** - this column identifies each information item requested to be published.

**2) Definition** - this column contains a question on the availability of information in your system to publish based on a short definition on the specific information item taken from CRS/FSS/IATI guidance. It reflects the definitions which were approved by the DAC Working Party on Aid Effectiveness in June 2012.

**3) Status** - this column requests agencies to indicate, using a drop-down menu, the extent to which they are able to publish the information item. These are based on the following key:

Fully compliant	Publishing in full compliance with the Standard.
Partially compliant	Publishing some data required by the Standard
Future publication	Data will be published at a future date
Not publishing now	Cannot commit to a date for publication
Not applicable	Not relevant to the agency

(The colour coding is auto-generated through use of the drop-down menu.)

For anything less than full compliance, the agency is invited to provide further information in the publication notes.

This can include:

- dates for full compliance if partial compliance is expected initially
- information on future publication of data items - e.g. potential dates or what it is dependent upon (e.g. new management systems)
- under what conditions data items under consideration could be published (e.g. implementing geo-coding or collecting of results data)

- why publishing this information is not applicable (e.g. not relevant to the agency, not part of the agency's business model, etc.)

**4) Publication date** - identifies when the agency did, or in future can, start publishing data for this information area. The date should appear in mmm-yy format (e.g. Jan-12). If any additional information needs to be provided about the date, it should be added in the 'Publication notes'.

(this expands on the summary in Part II.1F of what improvements will be made and by when to indicate the date each individual item will be published).

**5) Publication notes** - a free text field where the agency can provide additional information, such as thresholds or exclusions specific to this information item, where internal definitions of a field may differ slightly (or significantly) from the common standard definitions, and any other relevant information not covered in the preceding columns or requiring further clarification.

## Part II – General questions on comprehensiveness, timeliness and public availability of information

To be completed for the whole organisation

<b>Organisation Name:</b> IFC - International Finance Corporation
<b>Date:</b> Jan-17

### 1. COVERAGE AND COMPREHENSIVENESS

A. To which system(s) do you currently report/publish:

CRS  FSS  IATI  YES  Other  UNPRI, GRI

This is an opportunity to detail information that is published in other places (e.g. online)

B. What is the coverage of your current reporting in terms of financial flows and what levels of aggregation do the reported data represent? (Tick all boxes that apply)

<a href="#">Flows covered / aggregation level (1)</a>	CRS					IATI				
	ODA	Official Export Credits	Other OOF	PRIV	NGO	ODA	Official Export Credits	Other OOF	PRIV	NGO
Activity-level	NO	NO	NO	NO	NO	NO	NO	NO	YES	NO
Semi-aggregate (by recipient country and sector/component)	NO	NO	NO	NO	NO	NO	NO	NO	YES	NO
Aggregate (by recipient country only)	NO	NO	NO	NO	NO	NO	NO	NO	YES	NO

C. i) What, if any, thresholds do you apply for aggregating CRS data?

N/A

ii) What, if any, is the threshold on the value of activities below which you do not publish to IATI?

N/A

iii) Does your organisation hold data and information that is confidential due to commercial, security or other considerations? If yes, please specify.

Consistent with the practice of commercial banks and of most public sector financial institutions (for their private sector investments), IFC does not disclose to the public financial, business, proprietary or other non-public information about its clients, its member countries or other third parties. To do so would be contrary to the legitimate expectations of such parties, who need to be able to disclose to IFC detailed information without fear of compromising the confidentiality of their projects or other proprietary information in a highly competitive marketplace. Please refer to the IFC Access to Information Policy (a public document - <http://www.ifc.org/wps/wcm/connect/98d8ae004997936f9b7bffb2b4b33c15/IFCPolicyDisclosureInformation.pdf?MOD=AJPERES>) for further details.

iv) Does your organisation have a disclosure policy that covers the publication of sensitive, commercial or personal data? If yes, please add link.

<http://www.ifc.org/wps/wcm/connect/98d8ae004997936f9b7bffb2b4b33c15/IFCPolicyDisclosureInformation.pdf?MOD=AJPERES>

D.

i. If you publish through IATI, which agencies **do** the published data currently cover?

Name(s) of agencies	Agency coverage
International Finance Corporation	

ii. **In future**, which agencies **will** your published data cover?

Name(s) of agencies	By when?
n/a	

iii. **In future**, which agencies will your published data **not** cover?

Name(s) of agencies
n/a

iv. Please provide additional information related to current/future coverage of publishing (if necessary)

E. What improvements do you plan to the coverage (types of flows) and comprehensiveness (level of detail) of your data by 2015?

Flows covered	Improvements	By when?
ODA		
OOF		
PRIV		
NGO		

**2. FREQUENCY AND TIMELINESS**

A. **Frequency:** At what intervals **do** you currently report to the CRS / publish through IATI?

	Monthly	Quarterly	Annually	Other (specify)
CRS	NO	NO	NO	
IATI	YES	YES	YES	

B. **Frequency:** At what intervals **would** you be able to report to the CRS / publish through a publicly available website?

	Monthly	Quarterly	Annually	Other (specify)
CRS	NO	NO	NO	
IATI	YES	YES	YES	

C. **Timeliness:** How soon after data are captured and available internally can you publish them? (Please give the soonest any data are available to publish, even if they cover only part of your aid e.g. country project data.)

	One month	One quarter	One year	Other (specify)
YES				

D. What improvements do you plan to the frequency and timeliness of your data and by when?

Flows covered	Improvements	By when?
ODA		
OOF		
PRIV		
NGO		

**3. FORWARD-LOOKING INFORMATION**

A. i) Which approach does your organisation take to future planning? To what degree are you able to provide forward-looking information to IATI? How many years ahead are you able to provide information for?

IFC makes publicly available information regarding its strategies and budget. This information may include: (a) IFCs overall strategic directions paper, which describes IFC's strategic priorities and/or provides an update on their implementation. This document is subject to redaction of any sensitive or confidential information; (b) Special initiatives or strategies related to specific sectors and/or regions. Such documents are subject to redaction of any sensitive or confidential information; (c) Country Assistance Strategies prepared jointly with the World Bank are disclosed in accordance with the World Bank's Access to Information Policy.(d) IFC's Budget and Business Plan. This includes IFC's administrative budget and is based on the strategic directions paper. It is publicly available subject to the redaction of any confidential or sensitive information.

Level of aggregation		Forward Spending Survey (FSS)	IATI
Activity-level	committed / ongoing projects	n/a	n/a
	also including planned / not yet committed projects	n/a	n/a
	also including remaining country budget envelopes	n/a	n/a
Semi-aggregate (by recipient country and sector/component)		n/a	n/a
Aggregate envelopes (by recipient country)		n/a	n/a

ii) For how many years ahead can you legally provide information?

n/a

iii) Please provide additional information related to forward-looking information, including if you use a fixed (e.g. 3-year) or rolling (extended by one year each year) planning framework.

n/a

B. If the above information relates to the DAC Forward Spending Survey (FSS), do you permit the publication of this information?

NO

If no, why not?

n/a

C. What improvements are you planning to provide more forward-looking information, and by when?

Flows covered	Improvements	By when?
ODA	n/a	
OOF	n/a	
PRIV	n/a	
NGO	n/a	



#### 4. PUBLICATION

A. What information on your activities do you currently publish/plan to publish on your website?

Currently		Planned		By when	Notes
YES	Project Database		Project Database		Please see IFC's Access to Information Policy for a list of information routinely made available by IFC. <a href="http://www.ifc.org/wps/wcm/connect/98d8ae004997936f9b7bffb2b4b33c15/IFCPolicyDisclosureInformation.pdf?MOD=AJPERES">http://www.ifc.org/wps/wcm/connect/98d8ae004997936f9b7bffb2b4b33c15/IFCPolicyDisclosureInformation.pdf?MOD=AJPERES</a>
YES	Information and Reports		Information and Reports		
YES	Other (describe)		Other (describe)		

What formats/mechanisms do you currently use/plan to use for publishing **data** on your website?

B.

Currently		Planned		By when	Notes
YES	XML format for IATI registry		XML format for IATI registry		
YES	Table(s)/ online tool(s)		Table(s)/ online tool(s)		
NO	Only through OECD website/online databases		Only through OECD website/online databases		
	Other (please name)		Other (please name)		

C.

[Under which license do/will you publish your data \(2\).](#)

Attribution-only

If neither of these, please specify why:

#### 5. NOTES

(1) Detailed definitions are available at: <http://www.oecd.org/dac/aidstatistics/38429349.pdf>

**ODA:** Official development assistance is defined as those flows to countries and territories on the DAC

List of ODA Recipients and to multilateral development institutions which are:

i. provided by official agencies, including state and local governments, or by their executive agencies; and

ii. each transaction of which:

a) is administered with the promotion of the economic development and welfare of developing countries as its main objective; and

b) is concessional in character and conveys a grant element of at least 25 per cent<sup>10</sup> (calculated at a rate of discount of 10 per cent).

**Official export credits:** official bilateral loans which are primarily export-facilitating in purpose.

**Other OOF:** Other official flows are official sector transactions which do not meet the ODA criteria, e.g. official bilateral transactions intended to promote development but having a grant element of less than 25 per cent

**PRIV:** Private flows at market terms undertaken by firms and individuals resident in the reporting country from their own private funds.

**NGO:** NGO flows cover strictly private funds spent by NGOs/charitable organisations (as grants) on development cooperation (funds they raise themselves from private sources). This therefore would not include any ODA or OOF nor private flows at market terms.

(2) Definitions are available at: <http://iatistandard.org/guidance/how-to-publish/licensing/>

IATI requires data published to the Standard to be compliant as either:

**Public Domain:** no copyright, database rights or contractual rights exist over the data that has been published by an organisation.

Examples include the Creative Commons' CC0 tool and the Open Data Commons Public Domain Dedication and Licence (PDDL).

You can access an example IATI Public Domain licence.

**Attribution-Only:** licenses that allow for use and reuse of the data, with the only restriction being that attribution (credit) be given to the organisation that has published the data. Examples include the Creative Commons' Attribution Licenses (CC-BY) and the Open Data Commons Attribution Licence. You can access an example IATI Attribution-Only licence via:

<http://iatistandard.org/getting-started/licencing/licence-types>

## Part IIIa - Organisation data

Separate sheet to be completed by each organisation that does/will publish data to IATI

<b>Organisation:</b> IFC - International Finance Corporation	<b>CRS donor/agency code (if available) or IATI Organisation Identifier:</b> N/A
<b>Date:</b> Jan-17	

**This tab refers to the current and planned availability of published information at agency level.** For each information item in the table, please make a general assessment of your agency's ability to provide the requested information. In the status column you can specify the degree of compliance of your system to provide information for each information item.

Information Item	Detailed information / Definitions	Status	Publication date	Publication notes, including any field level thresholds or exclusions and definitions specific to publishing organisation
Annual forward planning budget data for agency	Does your agency publish its total development budget for each of the next three years (or most detailed available) on a rolling basis? For donor agencies, this will cover information as submitted to parliament; for foundations or multilaterals as submitted to their respective boards.	Fully compliant	Jan-17	Represents total actual long-term commitments, reported on an annual basis once total financial figures of all investments are taken into account.
Organisation documents	Does your organisation publish documents that are related to the work-programme of your organisation?	Fully compliant	Jan-17	

## Part IIIb - Activity data

Separate sheet to be completed by each organisation that does/will publish data to IATI

<b>Organisation:</b> IFC - International Finance Corporation	<b>CRS donor/agency code (if available) or IATI Organisation Identifier:</b> N/A
<b>Date:</b> Jan-17	

**This tab refers to the availability of information at activity level.** For each information item in the table, please make a general assessment of your agency's ability to provide the requested information on all your activities. For details of the code values for an item refer to the codes lists in Part IV.

In the status column you can specify the degree of compliance for each information item. For instance, if you can provide the requested information on most of your projects or programmes, you can indicate this by selecting "Fully Compliant", if only for some projects or programmes you can select "Partially Compliant" with an explanation in the notes column.

Note that the common standard uses the term 'activity' to describe the reported unit for all types of development co-operation resources. An activity is any project, programme, contract, cooperative agreement or financial arrangement that is reported at a level of detail that is meaningful to the recipient and manageable by the donor.

The cells highlighted with this colour represent overlap between IATI and CRS/FSS. For data fields overlapping with CRS, there are several cases where different application criteria are used, definitions adjusted, and codes lists extended.

The cells highlighted with this colour represent partial overlap between IATI and the CRS/FSS.

Information Item	Detailed information / Definitions (See Part IV on code lists for further details)	Status	Publication date	Publication notes, including any field level thresholds or exclusions and definitions specific to publishing organisation
Reporting Organisation	Does your system allow publication of the name and unique identifier of the organisation publishing the information?	Fully compliant	Jan-17	XM-DAC-903. Type = 40, Multilateral.
Standard activity identifier	Does your system allow publication of a globally unique identifier for your activities? This should be in the form of the CRS ID or the IATI Organisation Identifier (for the reporting organisation) concatenated to that organisation's activity identifier.	Fully compliant	Jan-17	XM-DAC-903-DOCTYPE-IFCproject#. IFC publishes a globally unique identifier for each project, associated with IFC's unique identifier.
Other activity identifiers	Does your system allow publication of other activity identifiers, which can be used to identify an activity for multiple organisations? This can for instance be a donor's own project number.	Not applicable		Not applicable.
<b>Basic Activity Information</b>				

Information Item	Detailed information / Definitions (See Part IV on code lists for further details)	Status	Publication date	Publication notes, including any field level thresholds or exclusions and definitions specific to publishing organisation
Activity Title	Does your system allow publication of a title of your aid activities (preferably official name used in project documents)?	Fully compliant	Jan-17	Project name.
Activity Title (in recipient's language)		Not publishing now		
Activity Description	Does your system allow publication of long descriptions summarising the specific purpose or objective of your activities?	Fully compliant	Jan-17	Project description and objectives.
Activity Description (in recipient's language)		Not publishing now		
Activity Status	Does your system allow publication of the current stage of the aid activity at the time the information is published/updated? The stages are based on an activity lifecycle, e.g. pipeline, implementation, completion etc.	Fully compliant	Jan-17	
Activity Dates (Start Date)	Does your system allow publication of expected/planned/actual start dates of your activities? Please specify in publication notes field if it is expected/planned start date for the project or actual start date (i.e. the date the physical progress of the project begins). Note that CRS only includes expected/planned start dates.	Fully compliant	Jan-17	Planned date = date of board signature. Actual date = date invested.
Activity Dates (End Date)	Does your system allow publication of expected/planned/actual completion dates of your activities? Please specify in publication notes field if it is expected/planned completion date for the project or actual completion date (i.e. the date the physical project ends). Note that the CRS only includes expected/planned completion dates.	Future publication	Jun-17	Planned End Date = For active investment projects, estimated end dates is considered confidential information. Actual End Date = A system upgrade is in progress to generate actual end dates for closed or completed projects.
Activity Contacts	Does your system allow publication of contact details for your activities? This can either be a generic contact or specific individual providing there are no privacy concerns and there is an automatic update when individual changes job.	Fully compliant	Jan-17	
Participating Organisation (Source of Funding/Finance)	Does your system allow publication of the identity and role of each organisation in activities (including the reporting organisation)? (How to use the participating organisation fields to be decided on an individual basis)	Fully compliant	Jan-17	
Participating Organisation (Extending)		Fully compliant	Jan-17	
Participating Organisation (Recipient/Client)		Fully compliant	Jan-17	
<b>Geopolitical Information</b>				
Recipient Country	Does your system allow publication of the country(ies) for whose benefit aid flows are provided (if applicable)?	Fully compliant	Jan-17	
Recipient Region	Does your system allow publication of supra-national areas for whose benefit aid flows are provided (if applicable)? This includes geographical or administrative regions grouping various countries (e.g. Sub-Saharan Africa) or 'global' for activities benefiting substantially all developing countries.	Fully compliant	Jan-17	

Information Item	Detailed information / Definitions (See Part IV on code lists for further details)	Status	Publication date	Publication notes, including any field level thresholds or exclusions and definitions specific to publishing organisation
Sub-national Geographic Location	Does your system allow publication of sub-national geographical identification of the target locations of your activities? These can be described by coordinates, administrative areas or a textual description. Note that the CRS allows for a textual description, while publication through IATI builds upon the UCDP/AidData geocoding methodology.	Fully compliant	Jan-17	Location of project and description of site narrative.
<b>Classifications</b>				
Sector (DAC CRS)	Does your system allow publication of the specific sector(s) of the recipient's economic or social development that the transfer intends to foster, known as "purpose codes" in the CRS.	Fully compliant	Jan-17	IFC sector information has been mapped to the NAICS sector codification system for IATI reporting purposes. Please refer to the narrative field for IFC's sector classification, vocabulary 99.
Sector (Agency specific)	Does your system allow publication of agency-specific sector codes for the recipient's economic or social development that the transfer intends to foster.	Not applicable		
Policy Markers	Does your system allow publication of indicators tracking key policy issues, notably the CRS policy markers? This can be also used for donor specific thematic classifications.	Not applicable		
Collaboration Type	Does your system allow publication of identifiers to show the type of collaboration? For official donors, it would show if activities are bilateral; earmarked multilateral; core multilateral; core contributions to NGOs; core contributions to PPPs; or multilateral outflow. Other types may apply to foundations and NGOs.	Fully compliant	Jan-17	
Default Flow Type	Does your system allow publication of identifiers to show the classification of the flow? For official donors this means if activities are Official Development Assistance (ODA), or Other Official Flows (OOF) [non-concessional but developmental, i.e. excluding export credits]. Other types can be specified for other donors.	Fully compliant	Jan-17	
Default Finance Type	Does your system allow publication of identifiers to show the financing mechanism of the aid activity (e.g. grant, loan, capital subscription, export credit, debt relief, equity)? Other types can be specified for other donors.	Fully compliant	Jan-17	Codes 411 ( <b>Loan</b> ), 510 ( <b>Equity</b> ), or 912 ( <b>Risk management or Guarantees</b> )
Default Aid Type	Does your system allow publication of identifiers to show the type of assistance provided. For official donors broad categories are budget support, pooled funds, project-type interventions, experts, scholarships, debt relief, administrative costs)? Other types can be specified for other donors.	Fully compliant	Jan-17	

Information Item	Detailed information / Definitions (See Part IV on code lists for further details)	Status	Publication date	Publication notes, including any field level thresholds or exclusions and definitions specific to publishing organisation
Default Tied Aid Status	Does your system allow publication of amounts by degree of restriction on where procurement of goods or services can take place, classified as untied (open procurement), partially tied (donor and developing countries) and tied (donor or group not including most developing countries).	Fully compliant	Jan-17	
<b>Financial</b>				
Activity Budget	Does your system allow publication of planned budgets (by quarter or annual) for the lifetime of your activities?	Fully compliant	Jan-17	
Planned Disbursements	Does your system allow publication of planned disbursements and expenditures for your activities? Note that the FSS requests this information by calendar year while IATI recommends this to be specified by the financial year of the recipient country.	Not applicable		IFC does not disclose this information at the project level for commercial sensitivity reasons.
Economic Classification (Capital/Recurrent)	<i>Format still to be finalised by IATI Steering Committee</i>	Not applicable		
Recipient's Administrative/Functional budget classification	<i>Format still to be finalised by IATI Steering Committee</i>	Not applicable		
<b>Financial Transaction</b>				
Financial transaction (Commitment)	Does your system allow publication of commitments? A commitment is a firm written obligation by the donor to provide resources of a specified amount under specified financial terms and conditions and for specified purposes for the benefit of the recipient.	Fully compliant	Jan-17	Board-approved amount.
Financial transaction (Disbursement & Expenditure)	Does your system allow publication of disbursements and/or expenditures? A disbursement is the amount placed at the disposal of a recipient country or agency (in the case of internal development-related expenditures, the outlay of funds). An expenditure is the outlay by the implementing agency on goods and services. Please specify in the publication notes if you can publish disbursements and expenditures separately or only publish these jointly. (Wherever possible, subject to legal restrictions, the commitment figure will be published at the start of the commitment period and the total amount disbursed will be reported at the end of the commitment period*)	Not applicable		IFC does not disclose this information at the project level for commercial sensitivity reasons.
Financial transaction (Reimbursement)	Does your system allow publication of reimbursements? Reimbursements are disbursements that repay funds already spent by the recipient, as agreed in the terms of the loan or grant. (Optional field)	Not applicable		IFC does not disclose this information at the project level for commercial sensitivity reasons.

Information Item	Detailed information / Definitions (See Part IV on code lists for further details)	Status	Publication date	Publication notes, including any field level thresholds or exclusions and definitions specific to publishing organisation
Financial transaction (Incoming Funds)	Does your system allow publication of incoming funds? These are funds received from an external funding source (e.g. a donor).	Not applicable		
<b>Related Documents and Links</b>				
Activity Documents	Does your system allow publication of published documents that are related to your activities?	Fully compliant	Jan-17	Attachments found in the individual project URL
Activity Website	Do you have websites with more information about individual activities?	Fully compliant	Jan-17	Individual project URL
Related Activity	Does your system allow publication of links to other activities related to your activities; for example for multi-funded projects?	Fully compliant	Jan-17	Related activity found in the individual project URL
<b>Performance</b>				
Conditions attached Y/N	Does your system allow publication of whether there are any special conditions attached to your individual activities (yes/no), and if so, the exact details of the conditions (optional)?	Fully compliant	Jan-17	
Text of Conditions		Not applicable		
Results data	Does your system allow publication of generic frameworks for the reporting of indicator-based targets and outcomes. Please note that there are no restriction on the choice of indicators, measures or baselines.	Partially compliant	Jun-17	For each investment, other than those expected to have minimal or no environmental or social adverse risks and/or impacts, IFC discloses results for the standard indicators tracked in its Development Outcome Tracking System (DOTS), as agreed with the client, other than those indicators containing confidential information. This information will be updated as the results become available. Though currently in table format, a system upgrade is in progress to generate line by line development indicators and results.