Connecting smallholder farmers to markets is a priority of US aid to Ghana. Development Initiatives and Oxfam used the methodology explained in this paper to assess the traceability of US aid to Ghana during 2013–2015. Photo: A. Kauffield/USAID.

FOLLOW THE MONEY

Using International Aid Transparency Initiative data to trace development aid flows to their end use

This note provides guidance on using International Aid Transparency Initiative (IATI) data to trace aid flows from donor treasuries to their final end use. Traceability in IATI works by following the money as it flows from organization to organization through the development implementation chain. Provided that all organizations publish their information, it is possible to assess how much of the total funding at the beginning of the implementation chain is spent on goods and services, and where the money is spent.

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1   INTRODUCTION

Aid transparency has come a long way since the launch of the International Aid Transparency Initiative (IATI) at the Accra High Level Forum on Aid Effectiveness in 2008[1] and its reaffirmation three years later in Busan.[2] Currently, 601 organizations publish their data to IATI.[3] A 2016 report on making development cooperation more effective reviews the progress in implementing key Busan commitments on transparency and accountability.[4] The assessment reports notable progress in the timeliness and comprehensiveness of publicly available information. It is still a challenge, however, for many development partners to publish forward-looking information.[5]

The main objective of IATI is to meet the needs of stakeholders in developing countries to improve the accountability, coordination, allocation, and effectiveness of aid.[6] This requires up-to-date and reliable data on current and future development cooperation and detailed information on where, when, by whom, and how aid money is spent.[7]

IATI is designed so that people can trace development spending flows through the development implementation chain, from one organization to other organizations, right down to the final stage in the chain: spending on goods and services. The IATI-Accra statement, signed by all members, claims, *'To the extent possible, we expect that organizations that deliver aid on behalf of our respective organizations should adhere to the same standards of transparency.'*[8] Theoretically, this means that aid flows should be reported not only by donors of official development assistance, but also by all the other organizations in the implementation chain. This methodology note provides detailed guidance on how to use IATI data to 'follow the money'—i.e., trace aid flows from donor treasuries to their final end use.

The note proceeds as follows: the next section explains how traceability works using IATI data. Section 3 then offers a detailed discussion of how to calculate net development cooperation—the amount of aid that actually reaches the intended recipient country and is spent on goods and services there.

2   TRACEABILITY IN IATI

HOW DOES TRACEABILITY WORK?

Traceability in IATI works by following the money as it flows from organization to organization through the development implementation chain.

Data published to IATI is published in **'activity'** units, the core building blocks of the data. Activities are usually projects, but they can be any unit of development cooperation as defined by the publisher, such as a program or a contract. Typically, an entire donor country program is made up of a number of activities. Each activity is given a **unique identifier** and contains details of all **incoming and outgoing transactions**. Each transaction also has a unique identifier and contains data covering, among other things, the date, the value, a description, and details about the provider and receivers of the funds. It is classified into one of three categories.

Disbursement: Outgoing funds placed at the disposal of a recipient government or organization, or funds transferred between two separately reported activities. Under IATI traceability standards the recipient of a disbursement should also be required to report their activities to IATI.

Expenditure: Outgoing funds spent directly on goods and services for the activity. The recipients of expenditures fall outside of IATI traceability standards and are considered to be the end of the implementation chain. Therefore, an expenditure provided to a non-country-based organization is considered to be funds 'not reaching the country.'

Incoming fund: Funds received for an activity, which can be from an external or internal source.[9]

Besides the name and organization identifier of both the provider and recipient of the transaction, the **details for an incoming fund should include the activity identifier of the activity that it is funding**, to enable the chain to be linked. This is key for traceability to work. If each organization providing and receiving development cooperation published these details, then it would be possible to 'follow the money' and assess how much of the total funding at the beginning of the implementation chain is spent on goods and services, and where the aid money is spent.

Often an activity is funded by multiple funders, so tracing a specific flow requires calculating what proportion of the total project funds the flow represents (and therefore, what proportion of the outflows are attributed to the flow). This is an imprecise measurement.

WHAT MONEY REACHES THE COUNTRY?

The movement of development cooperation flows between organizations in the implementation chain takes place over a period of months. For example, a disbursement from the US Agency for International Development (USAID) that reaches Plan International US in March may not be disbursed by Plan International US to its country partner until September. For this reason, it is recommended that efforts to trace development flows allow 12 months for funds to move between

organizations. This will enable a more accurate analysis of whether development cooperation has reached the intended country and allow for any repayments to be made.

When it is clear which organization has received funds, it is possible to start calculating what money does and does not reach the country. Some specific flow types are not intended to reach the country (non-transferable aid, for example, includes items such as debt relief and administrative costs). Some transferable aid may be spent on goods and services outside of the intended recipient country (on, for example, fees for international consultants). The rest can be categorized as **implementer costs**—that is, the funds used by international organizations with country offices, or non-recipient-country implementing organizations, to fund administrative, overhead, and staff costs**.**

Implementer costs are those costs that remain with implementing organizations along the development chain. They can be identified in two ways using IATI data:

1. They can be calculated as the difference between total inflows and total outflows of an implementing organization.

2. Implementing organizations can record their costs as expenditures, designating themselves as the recipient organization of those funds.

A hypothetical calculation how much aid money reaches the country would work as follows (see Figure 1):

1. A USAID activity (Activity 1) makes a $5 million disbursement to Organization A (a non-country-based organization).

2. Organization A's IATI data for its Activity 2 records its incoming funds from USAID Activity 1 (see also Figure 2).

3. Organization A's data reveal that Activity 1 outflows include

- A $4 million disbursement to Organization B (a non-country-based organization)
- A $0.5 million expenditure on goods and services at an international level (not reaching the country)
- A further $0.5 million that did not flow out of the organization and is therefore considered **implementer costs** (not reaching the country)

4. Organization B's Activity 2 includes a $4 million incoming fund from Organization A and has four outflows:

- A $1 million expenditure on in-country goods and services
- A $1.5 million disbursement to a country-based organization (Organization C)
- A $1 million expenditure to an international organization
- A $0.5 million expenditure to itself

5. This means that $2.5 million reached the country and $1.5 million did not.

6. In total, from the initial $5 million provided by USAID, $2.5 million reached the country, and $2.5 million did not.

Figure 1: Overview of traceability in IATI
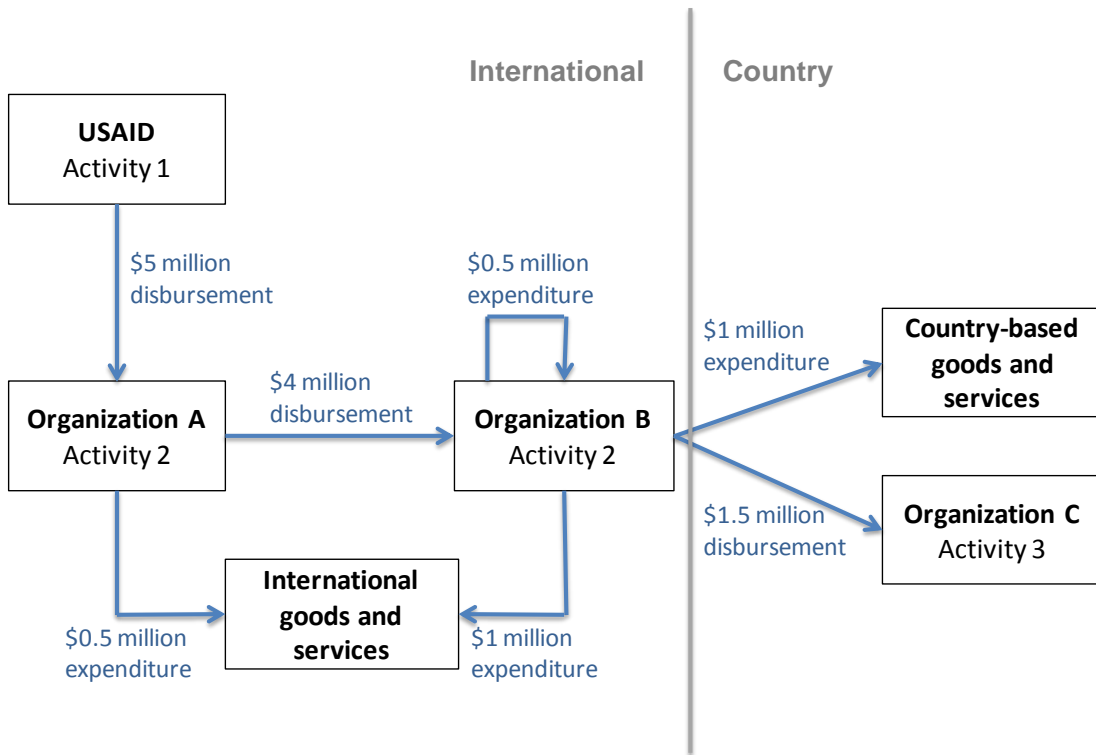
Source: Authors

Figure 2: Details of how IATI fields link across activities
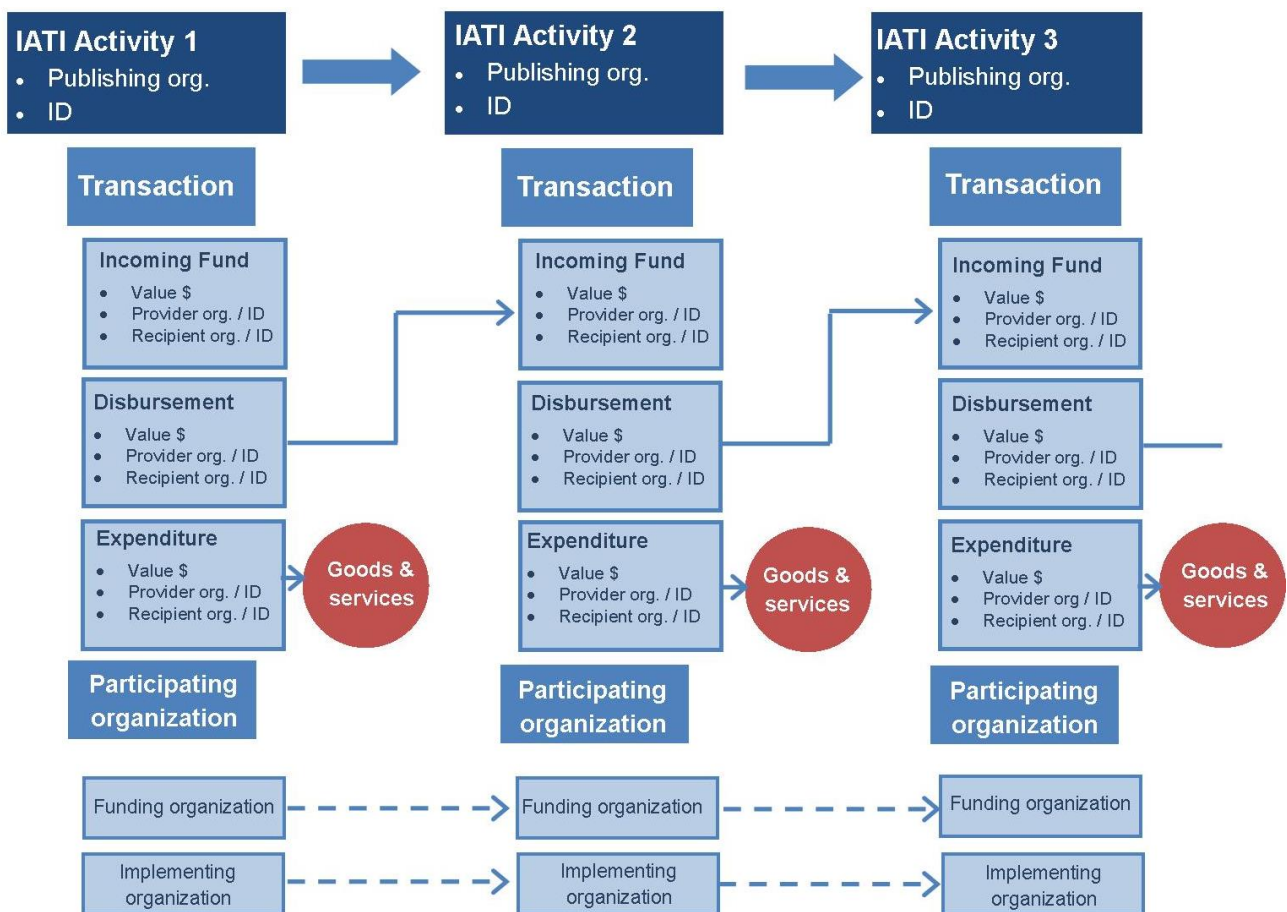
Source: Authors

3 CALCULATING HOW MUCH AID REACHES THE INTENDED RECIPIENT COUNTRY

Tracing donor funds as far along the implementation chain as possible will provide an estimate of the net flows that reach the target country. This estimate can be used to identify any missing information (gap analysis) in order to calculate a more accurate estimate of net flows. The steps for calculating net development cooperation are as follows:

1. Access IATI data.

2. Calculate total development cooperation to the country.

3. Calculate net development cooperation (i.e., the amount transferred to the intended recipient country).

4. Calculate the volume of net development cooperation that remains in the intended country.

ACCESSING IATI DATA

The IATI Datastore[10] is an application programming interface (API)[11] and an online form that allows a user to query all data published in the IATI format. Information is returned in a raw data format—the most widely accessible being a comma-separated values (CSV) file, which can be used in Excel. Using the data effectively requires significant data skills. Not only does the user need to access and use the data through the Datastore, which involves understanding the IATI structures and fields, using Excel, but then he or she needs to wrangle, clean, and manage large amounts of data. There are also some limitations (e.g., not all IATI fields are included so it is not possible, for example, to see links to any related documents) and bugs (e.g., the sector code names are not exported).

d-Portal[12] is an online tool that provides a more accessible and user-friendly view of IATI data. It removes the data's complexity and provides a user interface that requires only a limited understanding of the details of IATI or data expertise. The 'explore' function makes it possible to view and compare aggregate spending and budget values for publishers and countries. It also allows users to view the details of all the projects. It is still difficult to answer more complex questions owing to limited filtering capacity or analysis (e.g., by organization type). However, d-Portal is a new tool and has an open source toolkit that allows others to take the code and develop it themselves. This means that there are opportunities to develop the tool to meet different needs (e.g., by developing a traceability component).

As an example, to access the data relevant to the Development Initiatives–Oxfam study of the traceability of US aid to Ghana during 2013–2015,[13] one would proceed as follows:

1. Go to the Datastore query builder using the following commands:

    a. Format: One transaction per row

    b. Repeat Rows: Multi-country expansion

    c. Sample Size: Entire selection

    d. Reporting Organization: United States (US)

    e. Reporting Organization Type: N/A

    f. Sector: N/A

    g. Country: Ghana (GH)

2. Submit the request to generate a web address, which downloads a CSV file of data.

CALCULATING TOTAL DEVELOPMENT COOPERATION

Total development cooperation consists of bilateral aid from a government agency or department or multilateral aid from an international organization, with a specific country attributed as the recipient country. Box 1 details the flow types included.

Box 1: What is 'total development cooperation'?

Total development cooperation includes the following three flow types:

Official Development Assistance (ODA)[14]

Flows to countries and territories on the Organisation for Economic Co-operation and Development (OECD) Development Assistance Committee (DAC) List of ODA Recipients and to multilateral institutions:

1. which are provided by official agencies

2. each transaction of which

    a. has promotion of economic development and welfare of developing countries as its main objective

    b. is concessional in character, with a grant element of at least 25%.

Other Official Flows (OOF)[15]

Transactions from the official sector that do not meet ODA criteria, including:

1. grants to developing countries for representational or commercial purposes

2. official bilateral transactions intended to promote development but with a grant element of less than 25%

3. official bilateral transactions, whatever their grant element, that are primarily intended for export facilitation

4. export credits extended directly to an aid recipient

5. net acquisition by governments and monetary institutions of securities issued by multilateral development banks at market terms

6. subsidies to the private sector to soften credits to developing countries

7. funds in support of private investment

Other Flows[16]

Other flows to developing countries reported to IATI, which fall outside of ODA and OOF categories, including non-ODA components of peace-building operations.

CALCULATING NET DEVELOPMENT COOPERATION

Net development cooperation is development cooperation that is disbursed to country-based organizations at any point in the implementation chain and expended on local goods and services, minus repayments to non-country-based organizations. Money transferred to the intended recipient country is likely to be spent in the local economy.

To calculate net development cooperation, it is necessary to determine and subtract development cooperation that does not reach the intended country. This is split into two categories:

1. **Non-transferable aid**
2. **Non-recipient-country implementer costs**

Non-transferable aid

Non-transferable aid is aid that is not designed to arrive in the recipient country owing to its modality and delivery mechanisms. It includes the following:

1. Debt relief
2. Donor administrative costs (those not associated with delivery of specific projects)
3. Imputed student costs
4. In-donor country refugee costs
5. Interest subsidies (paid from donors to private companies in donor countries in return for softening the terms of loans to developing countries).[17]

Of these, only debt relief and student costs are normally allocated to a specific country.

The approach to calculating non-transferable aid is as follows:

1. Categorize transactions by aid type[18]
2. Calculate the sum of the above non-transferable transactions and subtract the total from the total development cooperation figure.

See Box 2 for an example.

Box 2: An example of how to calculate non-transferable aid

In this hypothetical example, the United States Government (USG) provides total development cooperation of $100 million to Ghana in Year X.

Categorizing all transactions by aid type yields the following:

Aid type	Amount ($ million)
General budget support	20
Core support to NGOs	10
Core contributions to multilateral organizations	20
Basket and pooled funds	10
Project-type interventions	20
Scholarships/training in donor country	5
Imputed student costs	5
Administrative costs (donor)	10

The rows highlighted in green, which total **$20 million**, are counted as non-transferable aid. Subtracting this amount from total development cooperation leaves **$80 million**.

Non-recipient-country implementer costs

Non-recipient-country implementers are organizations that receive flows from donors, that are not based in the intended recipient country, but that are responsible in some way for implementing the activity. Non-recipient-country implementer costs are flows that do not reach the intended country because they are

1. Spent on goods and services outside the intended recipient country (e.g., food aid shipping costs);

2. Used as administrative costs by an implementing organization not based in the recipient country (e.g., administration or headquarters staff costs);

Calculating non-recipient-country implementer costs is a detailed process that is outlined in the text below and summarized in Table 1.

Table 1: Does development cooperation reach the intended recipient country?

Organization type	Disbursement (flows transferred to another organization for further disbursement)	Expenditure (flows spent directly on goods and services)
Country-based organization	Yes: *direct flow*	Yes: *direct flow*
International organization with country offices	Further tracing required: *indirect flow*	Further tracing required: *indirect flow*
Non-recipient-country implementer	Further tracing required: *indirect flow*	No: *does not reach country*

Source: Authors.

Distinguish flows as either

1. Direct: flows going straight to an organization in the recipient country;

2. Indirect: flows that reach the country through an organization not based in the country.

This is done by distinguishing between:

1. Country-based organizations: those that wholly or predominantly operate in the recipient country, including recipient government or national non-government organizations (NGOs). *Flows to these organizations are deemed to reach the country **directly***.

2. International organizations with country offices: those with some presence in the recipient country, including donors or international NGOs with country offices. *Further research is required to assess whether these flows reach the country **indirectly***.

3. Non-recipient-country implementers or international organizations with no country offices: those with no presence in the recipient country. *Further research is required to assess whether these flows reach the country **indirectly***.

The next step is to **categorize the organizations that receive donor outflows.**[19] This is done using IATI data, with supporting research where necessary, to categorize each organization (country-based, international organization with country offices, or non-recipient-country implementer).[20] This requires one of the following types of data:

1. Organization identifier: IATI uses this unique code to identify an organization; its prefix uses the country ISO code to show where the organization is registered (e.g., GB-COH-123456).

2. Organization type code: If no organization identifier is used, it may be possible to categorize the organization based on the organization type code (see Table 2).[21] Organizations classified under some codes may require additional manual coding.

3. Manual coding: If neither the organization identifier nor the organization type code is reported, the organization will need to be coded manually based on research into its type and location.

Table 2: IATI organization type codes

IATI organization type code	Suggested additional coding
10—Government	Recipient government Donor government Third-party government
15—Other Public Sector	Recipient government Donor government Third-party government
21—International NGO	
22—National NGO	Donor-country NGO Recipient-country NGO
23—Regional NGO	
30—Public-Private Partnership	Recipient-country partner Donor-country partner
40—Multilateral	
60—Foundation	
70—Private Sector	Recipient-country private sector International private sector
80—Academic Training and Research	Recipient-country academic training and research Donor-country academic training and research

Source: http://iatistandard.org/201/codelists/OrganizationType/

Then, it is necessary to categorize the outflows received:

1. Disbursement: funds placed at the disposal of the recipient government or organization, or funds transferred between two separately reported activities. The recipient of a disbursement should also be required to report its activities to IATI.

2. Expenditure: funds spent directly on goods and services. The recipient of this expenditure falls outside the IATI traceability standards and is therefore considered to be the end of the implementation chain.

For **country-based organizations**, both disbursements and expenditures are considered to reach the country.

For **international organizations with offices in country**, disbursements cannot be considered to reach the country without further analysis. While some may be transferred to country offices, a proportion of flows may remain at headquarters and therefore count as implementer costs. Expenditures can be considered to reach the country only if they are made to organizations based in the country.[22]

For **non-recipient-country implementers**, neither disbursements nor expenditures can be considered to reach the country without further analysis. If the recipient organization or country office is publishing to IATI, it will be possible to **identify the recipient activity** that corresponds with the donor disbursement. This is done by assessing the provider identifier in any incoming fund transactions reported by the non-recipient-country implementer or by looking at the activity titles, descriptions, and geographic locations of activities.

To **calculate the implementer costs of the recipient organization**, divide the volume of incoming funds from the flows being traced by the total activity budget of the recipient organization's activity, and use this information to calculate the proportion of the total activity cost that the traced flow represents. Then, looking at the recipient organization's transactions, calculate the difference between inflows and outflows. The difference will be total implementer costs. Use the percentage calculated to identify what proportion of total implementer costs are attributable to the flow being traced. This total should then be subtracted from total development cooperation. If incoming transactions are not available, use IATI data on activity commitments, annual budgets, or total disbursements to make an assumption about the proportion of the total activity budget that the traced flow accounts for.

Implementer costs could also be accounted for in IATI if the implementer reports them as expenditures received by its own organization. However, these costs would already have been captured when the activity was identified in the recipient organization's IATI data.

Repeating the method outlined earlier for categorizing the organizations that receive donor outflows makes it possible to **assess disbursements and expenditures** that are not counted as implementer costs and to assess ongoing organizations in the implementation chain.

Figure 3 summarizes the process of calculating how much aid reaches the intended recipient country.

Limitations and assumptions

Determination of flows that do not reach the intended country is based on several limitations and assumptions regarding the current level of published IATI data. The **limitations** are as follows:

1. The IATI Standard is defined as such that incoming and outgoing transactions are recorded from organization to organization, not necessarily from bank account to bank account. Thus, it is not necessarily exactly clear where money is going. While IATI recommends that parts of organizations located in different countries are defined and identified separately, this is not currently enforced.

2. In terms of how the Standard is being used, not all implementing organizations publish data on how and where the flows that they receive are spent.

As a result, it is not always possible to trace each individual dollar, where it is spent, and where it came from.

It is **assumed** that it is not possible to trace where the funds go and how they are spent if:

1. An expenditure is received by an organization that is not country-based and has no country office in the intended recipient country; or

2. A disbursement is received by an organization that is not country-based and has no country office and does not share data on where its outgoing funds are directed.

In these cases, it is therefore assumed that funds are spent on goods and services outside the intended recipient country, through other consultants or contractors or to cover some costs of the implementing organization.

Figure 3: What volume of development cooperation reaches the intended recipient country?
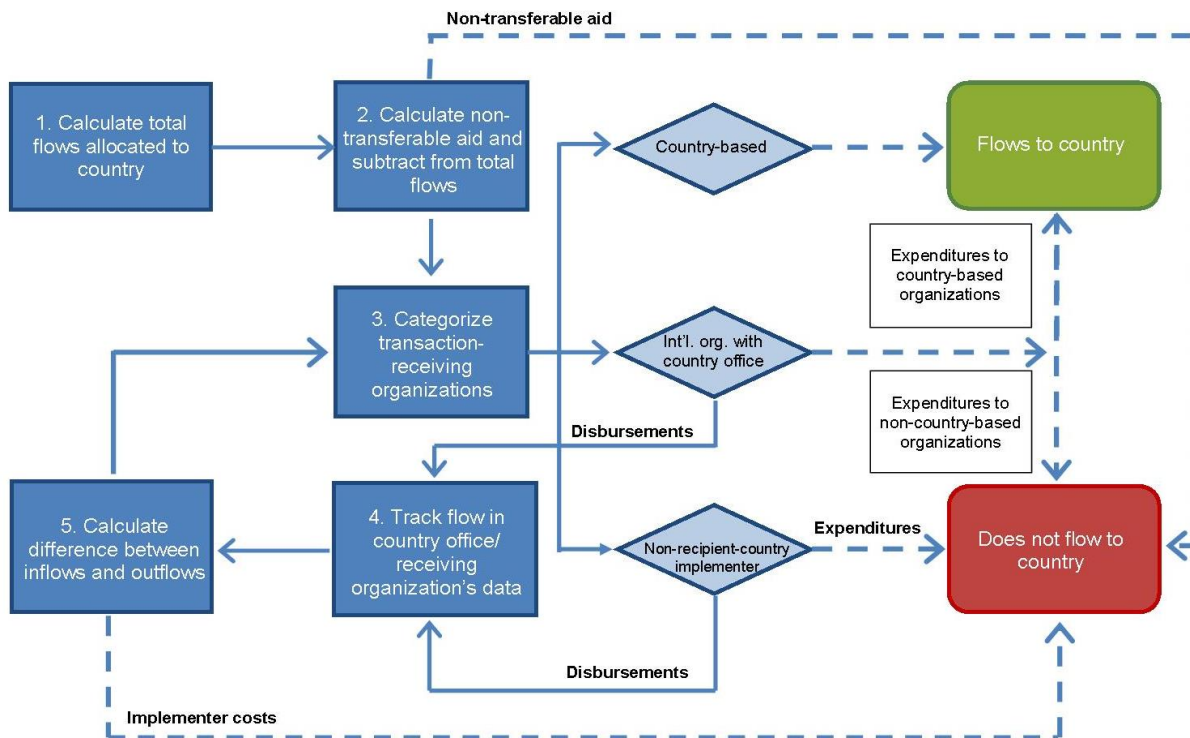
Source: Authors

CALCULATING THE VOLUME OF NET DEVELOPMENT COOPERATION THAT REMAINS WITHIN THE TARGET COUNTRY

To calculate flows remaining in the recipient country, it is necessary to identify what proportion of the flows entering the country either directly or indirectly will leave the recipient country. These flows leaving the country consist of

1. flows repaid by the recipient organization to the original flow donor or provider (for example, repayment of loans), or

2. flows paid to a recipient organization outside the recipient country (any onward transactions to an organization not based in the intended recipient country are deemed to have left the recipient country).

Calculate **repayments** of direct or indirect flows as follows:

1. Identify any repayments that occurred within 12 months. Repayments can be made either by governments repaying loans or by international organizations reimbursing a donor with unused funds. To allow a reasonable time for the initial disbursement to be processed and spent, the analysis should take place at least 12 months after the initial disbursement, when subsequent disbursements or expenditures are likely to have occurred.

2. Subtract identified repayments from total flows arriving in the recipient country.

To capture other flows that might leave the country, look at the recipients of disbursements that were identified as reaching the intended recipient country.

1. Identify the recipient organization activity that corresponds to the traced flow. This involves looking at the IATI data of the recipient organization and identifying the activity that relates to the flows under analysis. This can be done using the provider organization identifier or provider activity identifier of an incoming transaction. If this information is not provided, more forensic analysis of the recipient's activities, using geographic locations, activity titles, and descriptions, will be necessary.

2. Calculate the implementer costs of the recipient organization. This is done by dividing the volume of incoming funds from the flow being traced by the total activity budget of the recipient organization activity to calculate the percentage of the total activity cost that the traced flow represents. Then the difference between the inflows and outflows for the activity should be calculated to work out the total implementer costs. The percentage calculated is used to then identify what proportion of total implementer costs are attributable to the traced flow.

If incoming transactions are not available, IATI data on activity commitments, annual budgets, or total disbursements can be used to make an assumption about the proportion of the total activity budget that the traced flow accounts for.

1. This proportion of implementer costs for organizations categorized as **non-recipient-country implementers** should be subtracted from the total that arrives in the country—i.e., considered as flows that do not reach the country.

2. This proportion of implementer costs for organizations categorized as **international organizations with country offices** should be subtracted from the total that arrives in country—i.e., considered as flows that do not reach the country.

3. Implementer costs for organizations categorized as **country-based** should be considered as spent in the recipient country.

Finally, disbursements and expenditures need to be assessed to identify any that leave the country:

1. For disbursements, it is necessary to repeat the above steps with any recipient organizations down the implementation chain to identify how much remains in the country.

2. For expenditures, recipient organizations should be characterized as either:

    a. country-based (flows remain in country),
    b. international organizations with country offices (flows will only reach the country if provided to a country-based organization), or
    c. non-country-based (flows do not reach the country).

To ensure that repayments and onward transactions to other organizations are captured in the data, it is desirable to perform this stage of the analysis at least 12 months after the release of the initial flow from the donor at the top of the implementation chain.

Figure 4 provides a visual guide to calculating the net development cooperation funds that remain in the country, while Table 3 summarizes which flows to analyze in order to make that calculation.

Figure 4: How much of the development cooperation that reaches a country remains there?
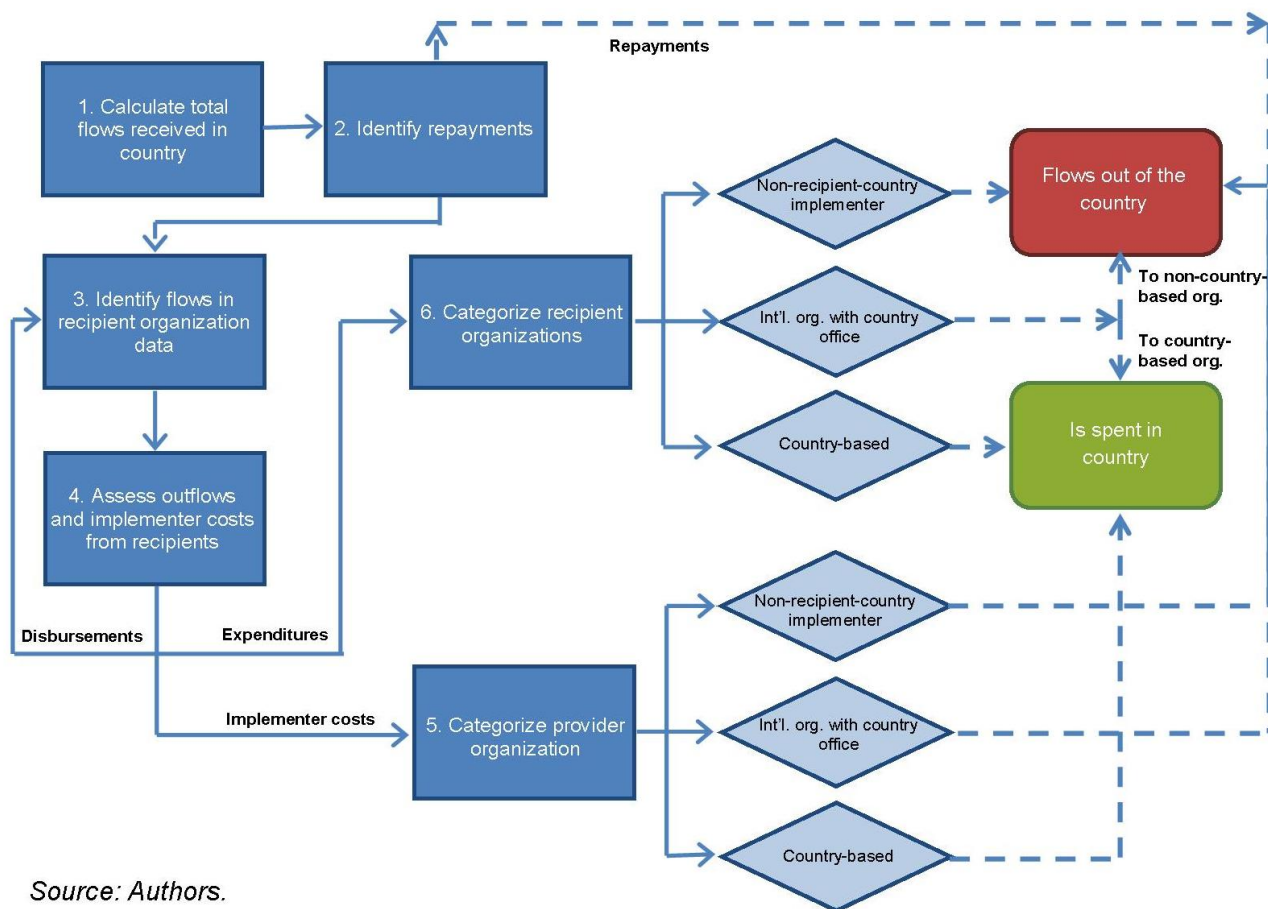
Source: Authors.

Table 3: Summary table of flows

Type of flow	Component parts of type of flow	Definition	Does it reach intended recipient country?	Does it remain in intended recipient country?	Can IATI tell us this without additional manual coding?
Total development cooperation		Flows from a bilateral or multilateral agency, to a specific recipient country, that fall under OECD DAC definitions of: • ODA • OOF • Other flows	Cannot tell at this level	Cannot tell at this level	Yes Flow type code
	1. Non-transferable aid	Net development cooperation that is not designed to arrive in country, owing to its modality and delivery mechanisms. This includes: • Debt relief • Donor administration costs • Imputed student costs • Refugee costs in donor countries • Interest subsidies	No	Not applicable	Yes Aid type code
	2. Non-recipient country implementer costs	Net development cooperation flows that do not reach the country because they are • Spent on goods and services outside the intended recipient country (e.g., food aid shipping costs) • Used as administrative costs by an implementing organization not based in the recipient country (e.g., administration or headquarters overhead, staffing, and other costs)	No	Not applicable	No Manual coding is required: Is flow direct to recipient country or indirect? Who is the recipient organization of the flow? What is the type of flow received (commitment or disbursement)?
	3. Direct flows to country	Development cooperation that flows straight to an organization in the intended recipient country (government or nongovernment)	Yes	Not possible to tell at this stage; could be repaid to original flow provider as loan repayments, etc.	No Manual coding is required to understand whether the recipient of a flow is country-based, an international organization with an office in the country, or a non-

					recipient-country implementer.
	4. Indirect flows to country	Development cooperation flows that reach the country via an organization that is not based in the recipient country	Yes However, the volume of these flows is unclear, since some of the original amount could be used as implementer costs by the non-recipient-country implementing organization.	Not possible to tell at this stage; could be repaid to original flow provider as loan repayments, etc.	No Manual coding is required to understand whether the recipient of a flow is country-based, an international organization with an office in the country, or a non-recipient-country implementer.
Direct and indirect flows to country	1. Expenditures	A transaction using development cooperation flows, where funds are spent directly on goods and services	It depends on the location of the organization making the expenditure.	Not applicable	Yes Transaction type code
	2. Disbursements	A transaction using development cooperation flows, where funds are placed at the disposal of a recipient organization	It depends on location of the organization receiving the disbursement and where it then spends the funds.	Not applicable	Yes Transaction type code

Source: Authors.

NOTES

1   International Aid Transparency Initiative (IATI). History of IATI.
    http://www.aidtransparency.net/about/history-of-iati

2   Busan Partnership for Effective Development Co-operation. (2011). Outcome Document. par. 23.c.
    A list of Busan Common Standard Implementation schedules can be found here:
    http://www.oecd.org/dac/aid-architecture/acommonstandard.htm. IATI is one of three
    complementary reporting systems contained in the Common Standard.

3   This figure is as of early December 2017. For a full list of organizations publishing to IATI, visit
    http://iatiregistry.org/publisher

4   Organisation for Economic Co-operation and Development (OECD)/United Nations Development
    Programme (UNDP). (2016). Making development co-operation more effective: 2016 progress
    report. Paris: OECD Publishing.

5   Ibid.; detailed information on indicators used for the assessment of progress and detailed results
    can be found in chapter 5 of the report. See http://www.oecd.org/dac/aid-
    architecture/acommonstandard.htm

6   International Aid Transparency Initiative (IATI). About IATI. http://www.aidtransparency.net/about

7   Based on IATI. (2014). Paper 4a: Country Survey - IATI Data and Aid Information Management
    Systems (AIMS), Meeting of IATI Steering Committee Members and Observers, Copenhagen,
    Denmark. http://www.aidtransparency.net/wp-content/uploads/2013/01/Paper-4a-Country-Survey-
    of-AIMS.pdf

8   The IATI Accra Statement, 4 September 2008. https://www.aidtransparency.net/wp-
    content/uploads/2009/06/iati-accra-statement-p1.pdf

9   There is also a commitment transaction, which is not directly relevant for following the money.

10 See http://iatistandard.org/202/guidance/datastore/

11 An API is a series of commands that query datasets and automatically returns the information
    requested in the format requested.

12 See http://d-portal.org/ctrack.html#view=search

13 Simon Parish, Marc J. Cohen, and Tigist Mekuria. (2018). Tracing US Development Flows: A study
    of the traceability of US aid to Ghana. Oxfam Research Report, January 2018. https://policy-
    practice.oxfam.org.uk/publications/tracing-us-development-flows-a-study-of-the-traceability-of-us-
    aid-to-ghana-620404

14 OECD, Official development assistance—Definition and coverage.
    www.oecd.org/dac/stats/officialdevelopmentassistancedefinitionandcoverage.htm

15 OECD, Detailed aid statistics, Other official flows. www.oecd-ilibrary.org/development/data/oecd-
    international-development-statistics/other-official-flows-oof_data-00075-en

16 OECD, Official development assistance—Definition and coverage.
    www.oecd.org/dac/stats/officialdevelopmentassistancedefinitionandcoverage.htm

17 Development Initiatives. (2013). Investments to end poverty: Real money, real choices, real lives.
    Bristol, UK. http://devinit.org/wp-
    content/uploads/2013/09/Investments_to_End_Poverty_full_report.pdf p. 81.

18 A full list of IATI aid types is available at www.iatistandard.org/201/codelists/AidType-category/. It is
    based on OECD DAC Aid Types and definitions.

19 Although consultants could also be reported as recipients of transactions, publishers most
    frequently record this as an expenditure transaction with no specified recipient, making it impossible
    to trace where the flows go. Nevertheless, in theory, even independent consultants can have
    organization identities that could be reported; if they were reported as recipients of a disbursement,
    they could publish their own data on incoming and outgoing flows. In the case of a consultant using
    an organization identifier that is reported in IATI, it would be possible to ascertain the country where
    the consultant was registered and use this as a proxy for whether the flows reached the country.

20 At this stage in the analysis, it may be useful to cross-reference the data from IATI with OECD DAC
    Creditor Reporting System (CRS) channel codes and names.

21 IATI organization type codes are available at http://iatistandard.org/201/codelists/OrganizationType/

22 Note that if the organization published data on the volume spent on overhead at headquarters, this
    would change, but this is not currently done by IATI publishers.

DEVELOPMENT INITIATIVES

Development Initiatives (DI) is an independent international development organisation working on the use of data to drive poverty eradication and sustainable development. Our vision is a world without poverty that invests in human security and where everyone shares the benefits of opportunity and growth. We work to ensure that decisions about the allocation of finance and resources result in an end to poverty, increase the resilience of the world's most vulnerable people, and ensure no one is left behind. To find out more about our work visit www.devinit.org or contact us at info@devinit.org.

OXFAM

Oxfam is an international confederation of 20 organizations networked together in more than 90 countries, as part of a global movement for change, to build a future free from the injustice of poverty. Please write to any of the agencies for further information, or visit www.oxfam.org.

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