Iraq Development Management System

(IDMS)

User Handbook

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1. INTRODUCTION

1.1 What This Document Is about

The purpose of this document is to explain the basic concepts of the *Iraq Development Management System (IDMS).* It is meant to assist all IDMS users in filling in properly the information requested and performing meaningful analysis on the data gathered.

1.2 Who This Document Is For

This document is intended for users of the Iraq Development Management System for Iraq.

1.3 How This Document Is Structured

This document is designed to describe the rationale and the implementation of the 5 IDMS/Iraq applications:

- External Assistance
- Requests
- Donor Profile
- National Budget PIP
- Country Project Activity

For your convenience, each application of the IDMS (listed above) is covered in a separate section.

2. OVERVIEW

2.1 What Is IDMS?

The Iraq Development Management System (IDMS) is an Aid Management and Coordination system that strengthens the effectiveness and transparency of international assistance. IDMS is a powerful Web-based information collection, tracking, analysis, reporting, and planning tool used by governments and the broader assistance community (including bilateral donors, international organizations, and NGOs).

IDMS is a commercial-off-the-shelf database application powered by Synergy's flagship Intelligence Data Manager™ (IDM) technology. The IDM technology enables rapid creation and easy customization of web-based database applications that feature powerful querying, analytics, reporting, and data visualization. Within an integrated environment, IDMS applications simplify the deployment and ongoing administration of data management, M&E (Monitoring and Evaluation), and dissemination of mission critical information.

The most distinct feature of the IDM is its capacity to store and utilize the target applications "knowledge" containing information on the specificity of the application being created, including knowledge on data, business logic, rules and procedures of data searching, aggregation and visual analysis. IDM uses this knowledge, so as to accelerate the application development process. In addition, it provides a comprehensive environment for data entry, updating, querying and analysis. IDM is extremely flexible in its capacity for modifying data structure and includes a powerful set of querying and analytical tools.

The IDMS helps you in achieving the following objectives:

- Identifying national priorities and requests for donor assistance, and linking aid assistance to the national budget,
- Enabling the effective management of international assistance rendered by the donor community to the recipient country by tracking donor funded projects, promoting private sector projects for foreign investment, as well as Public Investment Programs funded by the national budget,
- Providing a consolidated overview, understanding and impact assessment of the entire assistance effort, facilitating coordination among various donor organizations and national government agencies to avoid duplication,
- Expanding public information and awareness on the reconstruction and development process.

The IDMS is designed to capture the most critical international assistance data relevant to a project, including pledges, commitment and disbursement amounts, sector and location of implementation, brief description, implementing agency and other contacts, as well as information on funding that has been channeled through various Trust Funds. The IDMS provides secure access through the web for data entry. Grant and loan programs are broken down into projects and activities with programmatic and budgetary details, as well as disbursement schedule and execution. You can filter, group and sort all projects by any category or group of categories (e.g. by sector, by location, by Donor, etc.). The IDMS system provides you with a wide range of analytical functions, including querying, reporting, charts and Geographic Information System (GIS) functions (which enable you to plot projects on the map

of Iraq and analyze assistance at the country level). Various predefined and ad-hoc reports and charts can be produced immediately with a powerful report generator online. In this manner, the IDMS helps in assessing how assistance flows are meeting national development priorities and in building capacity for tracking support to and within the national budget.

The key features of IDMS include:

- **On-the-fly querying/searching:** you can conduct custom querying of the data by any combination of variables (sector, donor, project status, executing agency, etc) online and retrieve results within seconds in your Web browser.

- **Analytical reporting, charting, mapping:** you can easily create sophisticated reports, charts and maps to support policy-making through analysis. All analytical tools are integrated into the software, providing a consistent user-interface and allowing non-technical users to develop customized analytical reports on-the-fly.

- **On-line data entry:** if authorized, you can easily submit and subsequently modify all project/program information directly through the Internet, enhancing the quality of the data by facilitating the collection/submission process.

- **Multi-lingual Support:** IDMS is adapted to the specific needs of Iraq, including the localization of the software into the Arabic language.

- **Scalability:** IDMS's flexible and seamless architecture allows easy deployment for use in technically austere and sophisticated environments.

- **Sustainability:** IDMS contains all-inclusive database administration and other tools which are designed to facilitate any modifications in the system, as the need arises. The tool set includes importing and exporting functions, the creation and management of users' access rights, backup/restore features, etc. All administrator functions are standardized and centralized, and require minimum time for training.

3. IDMS IRAQ

The *Iraq Development Management System (IDMS)* is an aid management solution promoting good governance and public accountability and transparency. The database provides financial information on relief, recovery and reconstruction activities in Iraq. It is possible to see what sectors, governorates and districts are receiving funding, who is supporting these activities and from where the funds are sourced. The database is publicly accessible to the Iraqi population at large as well as the local media and it is hoped that it can be used to ensure and promote accountability, both from the Government and its development partners. The database is designed to serve the needs of the Government of Iraq and its international partners, be it International Finance Institutions, United Nations funds and programmes, other international organizations, private sector companies or national or international non-governmental organizations (NGOs).

The *IDMS* application is designed to provide quick access to the project and aid data remotely via Internet. Once you access the application, you can view the project data stored in the database, add new projects, edit existing ones, etc. Moreover, you can view aid and project data organized into lists, reports, charts, and maps. In the *IDMS – Iraq* application, you are able to create, memorize/save, and print reports and export them into PDF, MS Word and MS Excel format files.

As mentioned above, the *IDMS* consists of the following applications:

- **External Assistance** – holds information on all the projects that are implemented through external funding.
- **Requests** – contains information about the priority requests of the Iraqi Line Ministries
- **Donor Profiles** – provides information on the mission, main focus, and contact info of each donor, as well as each donor's pledges and its funds that are contributed via Trust Funds
- **National Budget PIP** – holds information on all the projects that are implemented through the national budget and managed by the governmental agencies and Line Ministries of Iraq
- **Country Project Activity** – consolidates in one place all projects that are implemented in Iraq, either funded by external assistance or the national budget

3.1 External Assistance

In this application you can view, add or modify (according to your permissions) the External Assistance project data. This is done through the built-in Online Data Entry Module. In the Online Data Entry Module, you are called to specify information organized around a specific project (i.e. sectors that the project supports, locations in which the project extends, donors contributing to the project, etc.) – all individual project data is then aggregated to give the bigger picture according to the parameters of interest you specify during your analysis/reporting.

In *IDMS-Iraq* most donors are requested to provide all their project-specific data to the Ministry of Planning and Development Cooperation – then the Ministry personnel is responsible for the

actual data entry (at which point they make an effort to additionally verify the data they have received themselves). There are also few cases of Donors that update the data in IDMS themselves directly.

Since all data entered is project-specific, there is a problem in the case that bilateral institutions channel their funds through one of the Trust Funds (i.e. UNDP Trust Fund for Crisis Prevention and Recovery, UNDG and WB Trust Funds of International Reconstruction Fund Facility of Iraq). Trust Funds represent the modality of pooled funding by multiple bilateral donors to different projects; therefore, it is impossible to track whose funds are used for which project and the direct linkage between bilateral donors and projects is lost. For this reason, in External Assistance application, there was a consensus to treat Trust Funds as Donors alongside with all bilateral donors (since Trust Funds practically play the role/function of a Donor vis-à-vis their contributions to project funding). This compromise, resulting from the primarily project aid modality currently in effect in respect of Iraq, predefines the level of visibility of Iraq's donors and development partners: contributions of those, who have chosen to provide support through pooled funding modality is not directly visible at the project level.

For this reason, a new application was designed and implemented, the Donor Profiles application, which records the contributions of bilateral donors/institutions through different Trust Funds. Even though bilateral institutions do not appear as the direct Donors of Trust Fund-funded projects, through the Donor Profiles application their contribution is still recorded in IDMS at the Donor level (a level higher than the project). This information (amount of bilateral funds channeled through Trust Funds) can also be retrieved and viewed in the External Assistance application, but only at the level of the Donor (i.e. X Donor contributed Y amount through WB Trust Fund, etc) – no direct association can still be made between bilateral Donors and projects funded by Trust Funds.

By recording the Trust Fund contributions of bilateral Donors and making them available in External Assistance application, we enable the External Assistance application to provide the complete picture of the bilateral Donors' contributions (even if they do not always appear to be directly associated to projects).

3.2 Requests

In post-war and emergency situations the areas of immediate actions are being identified by donor community and the recipient country usually receives an already compiled set of externally funded projects. However, in the long run the priorities are being changed towards the satisfying needs of the national economy.

As a result the Government of the recipient country starts to compose on its own the list of priority projects contributing to the national economy development. These projects may seek for external financing. Due to the fact that all available financing sources are usually limited in size and sometimes in time, the task of identifying the projects with the highest priority becomes very crucial.

IDMS addresses this issue by providing users with the Requests application. This application is very similar to the project based application of External Assistance, with the only difference that it provides information on the requests submitted by the line-ministries of the Iraqi Government.

Line-ministries are expected to access the Requests application and through the Online Data Entry Module provide the list of their priority requests, indicating the purpose of the project, the area of implementation, the funds required, etc. After the submission of a request, the Iraqi

Strategic Review Board (ISRB) is supposed to evaluate it. If the request is approved as one having national priority, it will be transferred to the External Assistance application.

As of now the Requests application is being managed by the Ministry of Planning and Development Cooperation and contains a list of priority requests currently seeking external funding. Within the List Module, you can sort requests by ISRB approval status, which allows you to identify the list of national priorities and to check the current status of the approval process of a particular request.

In addition, the Online Data Entry Module of the Requests application holds extra fields, which are restricted to ISRB members only. These fields serve for comments exchange and request rating during the reviewing process.

3.3 Donor Profiles

The Donor Profiles application provides you with the comprehensive information relevant to the Donors providing assistance to Iraq. This application captures the funds pledged by each donor and the amounts committed and disbursed by each donor through various channels.

While the External Assistance Projects application provides information on donor commitments and disbursements made through bilateral assistance (projects), the Donor Profiles application tracks commitments made through Multilateral channels such as Trust Funds administered by UN (UNDG, UNDP) and international financial institutions (The World Bank). The Donor Profiles application does not only provide overall information on funds pledged, but also the funds breakdown by years and sectors. Each pledge is also described by the conference (occasion) where it was made.

In order to get the full picture of a Donor's contributions, under a Donor's Profile one can view the total bilateral contributions that is recorded in and retrieved from the External Assistance application.

In addition to quantitative data used for analysis, a Donor's profile contains information on Donor's mission and vision, funding policy and source of funds as well as the list of offices in Iraq and list of main contacts.

On the level of the lists, charts, maps and reports, you may operate with the pledges, commitments, and disbursements, and you may analyze the gaps between funds pledged and the amounts already committed to the projects. This might be done by examining the difference between amounts pledged and amounts committed, amounts committed and amounts disbursed, and amounts pledged and amounts disbursed.

You can group all abovementioned quantitative indicators by Sectors, Years, and Channels, which provides you with the complete and clear picture of the overall External Assistance provided to Iraq by each Donor separately.

Similarly to other applications of *IDMS*, the authorized users (donor representatives) are granted with the rights to access the Online Data Entry and add/modify data related to the profile of the Donor they represent.

3.4 National Budget PIP

The National Budget PIP application was designed to track projects of the national capital investment budget. The National Budget PIP application supports the national budget execution process by recording all the project information from budget allocation up to completion.

In this application project data is recorded in a higher level of detail. Except from the standard project title, description, locations and sectors, Ministries are also interested in recording the objectives of the project and its expected impacts. If any studies were conducted to analyze the impacts of project implementation, details on these studies are also recorded.

In terms of Financial Information, Line Ministries are expected to enter information on the planned yearly budget allocations throughout project duration, as well as the actual payments provided by the Ministry of Finance. Payments information is recorded from the stage that a payment request is submitted to the Ministry of Planning and Development Cooperation up to the point that funding is actually received by the requesting Line Ministry.

Information on budget allocations along with project focus will help to evaluate the effectiveness of the national budget; the detailed payments information will assist you in monitoring the financial progress of the project and the performance and efficiency of the Ministry of Finance in releasing the national budget funds.

In the same project form (of the National Budget PIP application), Technical Line Ministry personnel submit the project progress results of their on-site evaluation visits. In this manner you can also measure the physical progress of the project.

Each Line Ministry is responsible to have its project data entered and regularly updated in IDMS – they either have to provide all project information to Ministry of Planning and Development Cooperation or enter it directly themselves.

3.5 Country Project Activity

The IDMS can offer a transparent way to identify gaps, needs, priority sectors and locations in order to evenly distribute or reallocate funds. The IDMS enables the government to measure budgetary implications of international assistance and public investment along with recurrent costs in the national budget. In addition, it assists in tracking budget performance in relation to planned and ongoing public investment and international assistance programs.

As it has been mentioned above, the External Assistance application provides the complete picture of the external assistance provided by the Donor Community to the Government of Iraq. On the other side the National Budget PIP provides information on the public investment projects financed through the Iraqi national budget. In other words, two applications provide the information on the both components of the development process taking place in Iraq.

While the External Assistance and National Budget PIP applications are different and operate with different sets of data, one may need to compile the data from both applications in order to analyze comprehensively the current development efforts in Iraq. The Country Project Activity application satisfies this need: it consolidates all external assistance and public investment projects in one separate application for review and analysis only.

Due to the different data structure of the two applications, the Country Project Activity application is based only on the fields that are common for both applications. This data can be used to identify more globally the gaps and overlaps of national and external projects. This application does not have built-in Online Data Entry Module – it operates with data that is collected through the other two project-based applications only.

4. HOW IDMS CALCULATES

It is important to understand that the IDMS is an analytical software and should not be used as an accounting or auditing system, counting each and every cent and dollar spent in Iraq. Unfortunately, it is not always possible to capture the most detailed and precise information while dealing with external assistance in the emergency or post-war situations. At the same time, such data is required to identify the priority areas and economic sectors in order to provide quick response and to create the package of the most demanded assistance projects. In the long run, similar if not identical task is being performed by the country's government to formulate the national development strategy and to finalize the set of public investment projects. For both of these tasks, all financial data should have more of a representative and relative character in order to allow comparing funding within different sectors and locations.

4.1 IDMS Financial Indicators

In order to understand how IDMS calculates financial figures, it is important to point out the current financial indicators of IDMS:

- Project Total Cost (PTC)
- Funding Agency Commitments (FAC): amount that a donor has committed to a 1st level implementer for a given project
- Funding Agency Disbursements (FAD): amount that a donor has disbursed to a 1st level implementer for a given project

While several values of commitments (FAC) and disbursements (FAD) can be recorded for each project, the Project Total Cost (PTC) is designated by a *single* value.

In addition to financial indicators, IDMS associates projects with other categories such as Sectors, Geographic Locations, Project Types, Assistance Types, etc. In almost all cases more than one value for a given category could be associated with a particular project. For example, a project could be implemented in 2 Governorates and contribute to 3 economic sectors.

This project, when grouped by Governorates or Sectors, would be listed 2 or 3 times respectively (under each one of the Governorates/Sectors it supports). Therefore, when financial amounts of these projects would be added together the resulting total would show a value much higher than the actual total value of all projects, which would cause double counting of the same project.

In order to provide users with accurate financial data, IDMS defines special aggregation rules to avoid this type of double counting in all outputs (Reports, Views, Charts, Maps). The particular rule applied in each case depends on the category or grouping used in the given report.

This built-in mechanism of IDMS is described in more detail below. Several scenarios are outlined here in order to provide a thorough explanation of the aggregation rules applied within the IDMS.

4.2 Project Total Cost

IDMS shows the same value of the PTC for a given project, regardless of its appearance in different groupings, e.g. no additional prorating or distribution is being applied for various categories. Meanwhile IDMS aggregation rules allow eliminating of the double counting for PTC.

We will use the sample project data outlined in Table 1.1 "Sample Data" below, and analyze how each is calculated within IDMS.

Table 1.1 Sample data

Title	Total Cost	Funding Agencies	Sectors	Project Types	Assistance Types
Project 1	$ 15,000,000	FA 1; FA 2	Sector 1; Sector 2; Sector 3	PT 1; PT 2; PT 3; PT 4	AT 1; AT 2; AT 3;
Project 2	$ 12,000,000	FA 3	Sector 1; Sector 3	PT 1; PT 2; PT 4	AT 1;
Project 3	$ 4,000,000	FA 2	Sector 3	PT 1; PT 2	AT 2; AT 4;
Project 4	$ 20,000,000	FA 1	Sector 4	PT 3	AT 3;
Total	**$ 51,000,000**				

When adding PTCs of projects grouped by a category such as sector (report 1.1 below) and funding agency and sector (report 1.2) one project may appear under different groups. The IDMS's aggregation rule skips all duplicate project records in order to avoid double counting of the same project. The sample reports listed below show the breakdown of PTC in more detail.

Example 1:

Report 1.1 Sample report listing projects grouped by Sector

Sector / Project	Project Total Cost
Sector 1	***$ 27,000,000***
Project 1	$ 15,000,000
Project 2	$ 12,000,000
Sector 2	***$ 15,000,000***
Project 1	$ 15,000,000
Sector 3	***$ 31,000,000***
Project 1	$ 15,000,000
Project 2	$ 12,000,000
Project 3	$ 4,000,000
Sector 4	**$ 20,000,000**
Project 4	$ 20,000,000
Total:	**$ 51,000,000***

* While the sum of Sector subtotals is $93,000,000, IDMS will display the correct total equal to $51,000,000, which calculates only once the PTC for Project 1 and Project 2 though the amount of $15,000,000 of Project 1 appears three times: under Sector 1, Sector 2 and Sector 3, and the amount of $12,000,000 of Project 2 appears twice: under Sector 1 and Sector 3.

Example 2:

Report 1.2 Sample report listing projects grouped by Funding Agency and Sector

Funding Agency / Sector / Project	Project Total Cost
FA 1	**$ 35,000,000***
Sector 1	***$ 15,000,000***
Project 1	$ 15,000,000
Sector 2	***$ 15,000,000***
Project 1	$ 15,000,000
Sector 3	***$ 15,000,000***
Project 1	$ 15,000,000
Sector 4	***$ 20,000,000***
Project 4	$ 20,000,000
FA 2	**$ 19,000,000**
Sector 1	***$ 15,000,000***
Project 1	$ 15,000,000
Sector 2	***$ 15,000,000***
Project 1	$ 15,000,000
Sector 3	***$ 19,000,000***
Project 1	$ 15,000,000
Project 3	$ 4,000,000
FA 3	**$ 12,000,000**
Sector 1	***$ 12,000,000***
Project 2	$ 12,000,000
Sector 3	***$ 12,000,000***
Project 2	$ 12,000,000
Total:	**$ 51,000,000****

* While the sum of Sector subtotals for Funding Agency 1 is $65,000,000, IDMS will display the correct total equal to $35,000,000, which calculates only once the PTC for Project 1 and Project 4 though the amount of $15,000,000 of Project 1 appears three times.

** While the sum of FA subtotals is $66,000,000, IDMS will display the correct total equal to $51,000,000, which calculates only once the PTC for Project 1, Project 2, Project 3, and Project 4.

4.3 Funding Agency Commitments and Disbursements

While IDMS shows the same value of the PTC for a given project, regardless of its appearance in different groupings, it prorates values of FAC and FAD with certain aggregation rules. The aggregation rules applied depend on the groupings included in report. The following aggregation rules are used to prorate FAC and FAD amounts:

a. No prorating is applied for category when IDMS allows associating no more than one value with the entire project record or particular commitment and disbursement.

b. No prorating is applied for the time based categories such as Year and Year/Month. When grouped by year, the projects will be listed for particular year or year/month only if they have commitments or disbursements made within this period.

c. IDMS allows users to prorate the FAC and FAD by sector and location. If the user does not prorate them the system automatically prorates equally by number of sectors or locations assigned to a given project.

d. For the Project Types, Assistance Types, Recipients, etc., IDMS automatically prorates FAC and FAD equally by number of the values assigned to the project for the each category

e. These rules will be superimposed on one another when applied in complex reports. In such reports, the prorating of the amounts will be made based on multiplication of the aggregation rules for selected groupings

Below all the abovementioned rules are presented in more details.

We will use the sample project data outlined in Table 2.1 "Sample Data" below, to examine different scenarios of the IDMS calculations.

Table 2.1 Sample data

Title	Funding Agencies	1st Level Implementers	Funding Type	Amount Committed
Project 1	FA 1	Implementer 1	Grant	$ 4,000,000
	FA 1	Implementer 2	Grant	$ 5,000,000
	FA 2	Implementer 1	Grant	$ 4,000,000
Project 2	FA 3	Implementer 3	Grant	$ 3,000,000
	FA 3	Implementer 3	Loan	$ 6,000,000
Project 3	FA 2	Implementer 1	Grant	$ 2,000,000
	FA 2	Implementer 1	Loan	$ 2,000,000
Project 4	FA 1	Implementer 2	Loan	$ 20,000,000
Total				**$ 46,000,000**

When aggregated by categories such as Funding Agency Type, Funding Source and Funding Agency, 1st Level Implementer, Funding Type, Assistance Type, Year/Month, and Project Status, prorating rules for calculating FAC and FAD are applied.

Example 1:

Report 2.1 Sample report listing Funding Agency Contributions grouped by Project

Project / Funding Agency	Amount Committed	
Project 1	***$ 13,000,000***	
FA 1	$ 9,000,000	⇦The Total Amount Committed by Funding Agency 1 is equal to the sum of all the commitments made by that Agency to Project 1
FA 2	$ 4,000,000	
Project 2	***$ 9,000,000***	
FA 3	$ 9,000,000	
Project 3	***$ 4,000,000***	
FA 2	$ 4,000,000	
Project 4	**$ 20,000,000**	
FA 1	$ 20,000,000	
Total:	**$ 46,000,000**	⇦The Total Amount Committed is equal to the sum of the all Amounts Committed to Projects 1,2,3 and 4

Example 2:

Report 2.2 Sample report listing projects grouped by 1st Level Implementer and Funding Type

1st Level Implementer / Funding Type / Project		Amount Committed
Implementer 1		**$ 12,000,000**
Grant		***$ 10,000,000***
	Project 1	$ 8,000,000
	Project 3	$ 2,000,000
Loan		***$ 2,000,000***
	Project 3	$ 2,000,000
Implementer 2		**$ 25,000,000**
Grant		***$ 5,000,000***
	Project 1	$ 5,000,000
Loan		***$ 20,000,000***
	Project 4	$ 20,000,000
Implementer 3		**$ 9,000,000**
Grant		***$ 3,000,000***
	Project 2	$ 3,000,000
Loan		***$ 6,000,000***
	Project 2	$ 6,000,000
Total:		**$ 46,000,000**

4.3.1 Fund Allocations by Sector and Geographical Area

1) While FAC and FAD are disaggregated by funding agency, 1st level implementer and type of assistance (see table 2.1), these amounts are not disaggregated by other categories such as sector and location. However, IDMS implements certain aggregation rules to avoid double counting of FAC and FAD when they are aggregated by sectors and location; instead, IDMS allows users to prorate the PTC by sector and location. If the user does not prorate them the system automatically prorates equally by number of sectors or locations assigned to a given project. Thus, the IDMS calculates percentages for sectors and locations and applies the same percentages when prorating FAC and FAD per sectors or locations.

The examples below illustrate this concept in more detail.

We already know the following:

1. *Project 1 Total Cost is equal to $ 15,000,000 (see Table 1.1)*
2. *FA 1 Amount Committed to Project 1 is equal to $ 9,000,000 (see Table 2.1)*

We will use the sample project data outlined in Tables 3.1 and 3.2 below, to examine different scenarios:

Table 3.1 Sample data: Funds allocation by Sector/Sub-Sector for **Project 1**
(users provide a breakdown of the PTC by sector in absolute values or percentages at the data entry)

Sector	Sub-Sector	Funds Allocated	% of Funds Allocated
Sector 1	Sub-Sector 1.1	$ 4,500,000	%30.00
Sector 1	Sub-Sector 1.2	$ 2,250,000	%15.00
Sector 2	Sub-Sector 2.1	$ 3,750,000	%25.00
Sector 3	Sub-Sector 3.1	$ 4,500,000	%30.00
Total		**$ 15,000,000**	%100.00

Table 3.2 Sample data: Funds allocation by Location for **Project 1**
(users provide a breakdown of the PTC by location in absolute values or percentages at the data entry)

Governorate	Qadha	Funds Allocated	% of Funds Allocated
Governorate 1	Qadha 1.1	$ 1,500,000	%10.00
Governorate 1	Qadha 1.2	$ 750,000	%5.00
Governorate 2	Qadha 2.1	$ 2,250,000	%15.00
Governorate 3	Qadha 3.1	$ 6,750,000	%45.00
Governorate 4	Qadha 4.1	$ 1,950,000	%13.00
Governorate 4	Qadha 4.2	$ 1,800,000	%12.00
Total		**$ 15,000,000**	%100.00

Example 1:

Report 3.1 Sample report listing **FA 1** Commitment allocation by Sector for **Project 1**

Sector	Amount Committed	
Sector 1	$ 4,050,000	⇦The Amount Committed to Sector 1 is calculated by taking 45% (see table 2.1.1 – 30% for sub-sector 1.1 and 15% for sub-sector 1.2) from the total Amount Committed by FA1 ($9,000,000). Similarly for other sectors are being calculated.
Sector 2	$ 2,250,000	
Sector 3	$ 2,700,000	
Total:	**$ 9,000,000**	⇦The Total Amount is equal to Amount Committed by FA 1 to Project 1

Example 2:

Report 3.2 Sample report listing **FA 1** Commitment allocation by Governorate for **Project 1**

Governorate	Amount Committed	
Governorate 1	$ 1,350,000	⇦ The Amount Committed to Governorate 1 is calculated by taking 15% (see table 2.1.2 – 10% + 5%) from the total Amount Committed by FA1 ($9,000,000). Similarly for other Governorates are being calculated.
Governorate 2	$ 1,350,000	
Governorate 3	$ 4,050,000	
Governorate 4	$ 2,250,000	
Total:	**$ 9,000,000**	⇦The Total Amount is equal to Amount Committed by FA 1 to Project 1

Example 3:

Report 3.3 Sample Report listing **FA 1** Commitment Allocation by Governorate and Sector for **Project 1**

Governorate / Sector	Amount Committed	
Governorate 1	***$ 1,350,000***	⇦Total Committed Amount of FA 1 for Project 1 ($9,000,000) is being prorated first by Governorate and then by sector in accordance to percentages as shown in tables 2.1.2 and 2.1.1. So, Amount Committed for Governorate 1 is $1,350,000 (15% from $9,000,000) and it is being further prorated by 45% for the Sector 1 to make Amount Committed for Sector 1 equal to $607,500.
Sector 1	$ 607,500	
Sector 2	$ 337,500	
Sector 3	$ 405,000	
Governorate 2	***$ 1,350,000***	
Sector 1	$ 607,500	
Sector 2	$ 337,500	The same approach as above applies to other sectors of governorates
Sector 3	$ 405,000	
Governorate 3	***$ 4,050,000***	
Sector 1	$ 1,822,500	
Sector 2	$ 1,012,500	
Sector 3	$ 1,215,000	
Governorate 4	***$ 2,250,000***	
Sector 1	$ 1,012,500	
Sector 2	$ 562,500	
Sector 3	$ 675,000	
Total:	**$ 9,000,000**	⇦The Total Amount is equal to Amount Committed by FA 1 to Project 1

4.3.2 Equal Distribution

While the IDMS allows users to prorate the PTC for Sectors and Governorates at the time of data entry, for the Project Types, Assistance Types, and Recipients it automatically prorates PTC (and therefore FAC, FAD) equally by number of the values assigned to the project for the each category.

In other words, if a project has 2 Project Types, each of the FACs listed per Project Type will be divided by 2. The example below illustrates this concept in more detail.

We already know the following:

1. *FA 1 Amount Committed to Project 1 is equal to $ 9,000,000 (see Table 2.1)*
2. *Project 1 is associated with PT1, PT2, PT3, and PT4 and AT1, AT2, and AT3*

Example 1:

Report 4.1. Sample report listing FA **1** Commitment allocation by Project Type for **Project 1**

Project Type	Amount Committed	
PT 1	$ 2,250,000	⇦In total, four PTs are assigned to Project 1. That's why Amount Committed to each Project Type is equal to ¼ of FA 1 Commitment
PT 2	$ 2,250,000	
PT 3	$ 2,250,000	
PT 4	$ 2,250,000	
Total:	**$ 9,000,000**	⇦The Total Amount is equal to Amount Committed by FA 1 to Project 1

When the multiple groupings based on equal prorating are included in the report, the FAC and FAD are being divided into *multiplication* of the total numbers of the items assigned to the project for these groupings.

Example 2:

Report 4.2 Sample report listing **FA 1** Commitment allocation by Project Type and Assistance Type for **Project 1**

Project Type / Assistance Type	Amount Committed	
PT 1	***$ 2,250,000***	
AT 1	$ 750,000	⇦The Amount committed per each pair of Project Type and Assistance Type is equal to 1/12 of the FA 1 CommiPTent, where 12 is the multiplication of the number of Project Types (4) and Assistance Types (3) assigned to Project 1.
AT 2	$ 750,000	
AT 3	$ 750,000	
PT 2	***$ 2,250,000***	
AT 1	$ 750,000	
AT 2	$ 750,000	
AT 3	$ 750,000	
PT 3	***$ 2,250,000***	
AT 1	$ 750,000	
AT 2	$ 750,000	
AT 3	$ 750,000	
PT 4	***$ 2,250,000***	
AT 1	$ 750,000	
AT 2	$ 750,000	
AT 3	$ 750,000	
Total:	**$ 9,000,000**	⇦ The Total Amount is equal to Amount Committed by FA 1 to Project 1

4.3.3 Superimposition of Aggregation Rules

Superimposition occurs when complex reports include a combination of groupings by applying different aggregation rules. In such reports, the prorating of the amounts will be made based on multiplication of the aggregation rules for selected groupings. Note that for the given project all the combinations of the instances associated with the two groupings will be listed.

For example, for the list of projects grouped by Funding Types, Sector, and Project Types, IDMS will display in the rows the FAC multiplied by PTC prorating rate for sector and prorated equally by the number of assigned Project Types. The sample reports listed below show the breakdown of FAC in more detail.

Table 5.1 Sample data

Title	Funding Type / FA 3 Commitment		Sector(s) / % of Fund Allocation		Project Types
Project 2	$ 3,000,000	Grant	Sector 1	% 70.00	PT 1; PT 2; PT 4
	$ 6,000,000	Loan	Sector 3	% 30.00	
Project 5	$ 5,000,000	Grant	**No data entered**		PT 3; PT 4
Project 6	$ 8,000,000	Grant	Sector 2	%100.00	**No data entered**
Project 7	$ 10,000,000	Loan	Sector 3	%100.00	**No data entered**
Total	**$ 32,000,000**				

Example 1:

Report 5.1 Sample report listing projects grouped by Funding Type, Sector, and Project Type

Funding Type / Sector / Project Type/ Project		Amount Committed	
Grant		**$ 16, 000,000**	⇦The total for Grant is equal to the sum of the subtotals for Sectors
Sector 1		**$ 2,100,000**	The total for Sector is equal to the sum of the subtotals for TMs
PT 1		***$ 700,000***	
	Project 2	$ 700,000	
PT 2		***$ 700,000***	
	Project 2	$ 700,000	
PT 4		***$ 700,000***	
	Project 2	$ 700,000	
Sector 2		**$ 8,000,000**	
UNSPECIFIED		***$ 8,000,000***	⇦Additional Sector2 – Unspecified combination is being added in order to include Project 6 in the report
	Project 6	$ 8,000,000	
Sector 3		**$ 900,000**	
PT 1		***$ 300,000***	⇦The row value is equal to 1/3 of the 30% of the donor commitment, since Sector 3 receives 30% of commitment and project is associated with 3 Project Types
	Project 2	$ 300,000	
PT 2		***$ 300,000***	
	Project 2	$ 300,000	
PT 4		***$ 300,000***	
	Project 2	$ 300,000	
UNSPECIFIED		**$ 5,000,000**	
PT 3		***$ 2,500,000***	
	Project 2	$ 2,500,000	
PT 4		***$ 2,500,000***	
	Project 2	$ 2,500,000	
Loan		**$ 16,000,000**	
Sector 1		**$ 4,200,000**	
PT 1		***$ 1,400,000***	
	Project 2	$ 1,400,000	
PT 2		***$ 1,400,000***	
	Project 2	$ 1,400,000	
PT 4		***$ 1,400,000***	
	Project 2	$ 1,400,000	
Sector 3		**$ 11,800,000**	
PT 1		***$ 600,000***	
	Project 2	$ 600,000	
PT 2		***$ 600,000***	
	Project 2	$ 600,000	
PT 3		***$ 600,000***	
	Project 2	$ 600,000	
UNSPECIFIED		***$ 10,000,000***	
	Project 7	$ 10,000,000	
Total:		**$ 32,000,000**	⇦The Total Amount is equal to the sum of Amounts Committed by FA 3 to Projects 2,5,6, and 7

4.4 Unallocated and Unspecified instances

There are cases when the amount of the PTC is not fully broken down by sector and/or location. In order to keep consistency in producing reports by sectors and locations, IDMS automatically adds a special "unallocated" item assigning the remaining balance that has not been allocated to any sector or location.

We already know the following:

1. *Project 2 Total Cost is equal to $ 12,000,000*
2. *FA 3 Amount Committed is equal to $ 9,000,000*

Table 6.1 Sample data: Funds allocation by Sector/Sub-Sector for **Project 2 (45% has not been allocated to any sectors)**

Sector	Sub-Sector	Funds Allocated	% of Funds Allocated
Sector 1	Sub-Sector 1.1	$ 3,600,000	%30.00
Sector 3	Sub-Sector 3.1	$ 3,000,000	%25.00
SUBTOTAL		$ 6,600,000	%55.00
Unallocated		***$ 5,400,000***	***%45.00***
TOTAL		**$ 12,000,000**	**% 100.00**

Example 1:

Report 6.1 Sample report listing **FA 3** Commitment allocation by Sector for **Project 2**

Sector	Amount Committed	
Sector 1	$ 2,700,000	The same approach as in report 2.1.1 applies here with the difference that unallocated sector is also being prorated (by %45%).
Sector 3	$ 2,250,000	
Unallocated	$ 4,050,000	
Total:	**$ 9,000,000**	⇦The ***Unallocated*** item allows making the Total Amount equal to Amount Committed by FA 3 to Project 2

Some data such as sector or recipient might have not been provided by users at the data entry thus making the project data incomplete. IDMS provides capabilities for handling with such incomplete project data. Missing data may create inconsistency when producing aggregated reports. For example, when producing a report by recipients, a project that had missing item of recipients will not be listed and its costs will not be aggregated in the total. As a result of this, the reported Total aggregated by recipients may show different value from the total aggregated by another category such as a sector. Moreover, while IDMS applies validity control on all required fields at the time of data entry to avoid missing data for key fields (such as sector, governorate, funding agency), some of Synergy's clients requested allowing partial saving of projects. Therefore, additional rules have been implemented in the IDMS to allow temporarily saving of project data with missing required fields. In order to keep the consistency in producing reports with these type of partially saved projects (with missing data), IDMS automatically introduces a special UNSPECIFIED value to all categories that are having missing data.

We will use the sample data outlined in Table 7.1 "Sample Data" below, to examine different scenarios of the IDMS calculations.

Table 7.1 Sample data

Title	FA 3 Commitment	Sector(s) / % of Fund Allocation		Project Types
Project 2	$ 9,000,000	Sector 1	% 70.00	PT 1; PT 2; PT 4
		Sector 3	% 30.00	
Project 5	$ 5,000,000	**No data entered**		PT 3; PT 4
Project 6	$ 8,000,000	Sector 2	%100.00	**No data entered**
Project 7	$ 10,000,000	Sector 3	%100.00	**No data entered**
Total	**$ 32,000,000**			

Example 1:

Report 7.1 Sample report listing projects grouped by Sector

Sector / Project	Amount Committed	
Sector 1	***$ 6,300,000***	
Project 2	$ 6,300,000	⇦Without applying the UNSPECIFIED item, Project 5 would not be listed in the report and, as a result the Total Amount Committed would be less than it originally was.
Sector 2	***$ 8,000,000***	
Project 6	$ 8.000,000	
Sector 3	***$ 12,700,000***	
Project 2	$ 2,700,000	
Project 7	$ 10,000,000	
UNSPECIFIED	***$ 5,000,000***	
Project 5	$ 5,000,000	
Total:	**$ 32,000,000**	⇦The Total Amount is equal to the sum of Amounts Committed by FA 3 to Projects 2,5,6, and 7

Example 2:

Report 7.2 Sample report listing projects grouped by Project Type

Project Types / Project	Amount Committed	
PT 1	***$ 3,000,000***	⇦Without applying the UNSPECIFIED item, Project 6 and Project 7 would not be listed in the report and, as a result the Total Amount Committed would be less than it originally was.
Project 2	$ 3,000,000	
PT 2	***$ 3,000,000***	
Project 2	$ 3,000,000	
PT 3	***$ 2,500,000***	
Project 5	$ 2,500,000	
PT 4	**$ 5,500,000**	
Project 2	$ 3,000,000	
Project 5	$ 2,500,000	
UNSPECIFIED	**$ 18,000,000**	
Project 6	$ 8,000,000	
Project 7	$ 10,000,000	
Total:	**$ 32,000,000**	⇦The Total Amount is equal to the sum of Amounts Committed by FA 3 to Projects 2,5,6, and 7

4.5 IDMS Currency Conversions

For reporting, all financial indicators are being presented in US Dollars and Iraqi Dinars. Meanwhile, for your convenience, all the amounts are being entered in original donor currencies. IDMS automatically performs the currency conversion while saving project data. First amounts are being converted into US Dollars and then amounts are converted from US Dollars into Iraqi Dinars.

IDMS contains the *quarterly exchange rates* to convert main donor currencies into US Dollars for the past ten years. These exchange rates indicate how many units of original currency correspond to one dollar. In order to convert the amount entered into US Dollars, the original amount should be divided by the exchange rate. The appropriate exchange rate is being identified based on the corresponding time indicator (Project Start Date for Project Total Cost and Date of Commitment/Disbursement for Donor Commitments and Disbursements). The exchange rate for closest quarter is being used when the appropriate exchange rate is missing from the system. The default rates are being used unless the user manually provided the exchange rate. The provided rate will be associated only with the particular value and will be stored along with the project record.

While converting from US Dollars into Iraqi Dinars, IDMS uses the exchange rates to convert Iraqi Dinars into US Dollars. But this time the amount in US Dollars is being multiplied by exchange rate.