CBM 2010 Report
to INGO Accountability Charter
using GRI NGO Level C reporting template

Name of organization:

Filled in by:
Name: Markus Hesse
Position: Vice President Finance & Corporate Development
Email: markus.hesse@cbm.org
Phone number: +49 6251 131380

Information on numbering: All sections in the boxes are taken directly from the original English version of the NGO Sector Supplement and the original reference numbers and page number appear in parenthesis. The NGO Sector Supplement is available for free downloading at www.globalreporting.org

1 Strategy and Analysis

CBM is an international Christian development organization, committed to improving the quality of life of people with disabilities in low income regions of the world.

Together with a global network of partners, CBM aims to promote inclusion and make comprehensive healthcare, education and rehabilitation service available and accessible to an estimated 500 million persons with disabilities in low income countries. They are the purpose and focus of our work.

Based on our Christian values and over 100 years of professional expertise, CBM addresses poverty as a cause, and a consequence, of disability, and works in partnership to create a society for all.

We are committed to meet good practice standards in operational excellence demonstrating accountability towards beneficiaries, partners, donors, the public and peer organizations.

Therefore we fully subscribe and seek to comply with the International Non Governmental Organizations (INGO) Accountability Charter.

Our mission, vision, values, goals and results are published on our website http://www.cbm.org/About-CBM--250648.php.

We invite other organizations to share our knowledge and experience to make their work inclusive for persons with disabilities. We are grateful for the opportunity to learn from other organisations experiences and thereby improve our accountability and activities.

Allen Foster
President

2. Organizational Profile

2.1 Name of the organization. [GRI NGOSS: p. 26]

CBM Christoffel-Blindenmission Christian Blind Mission e.V.

2.2 Primary activities (e.g., advocacy, social marketing, research, service provision, capacity building, humanitarian assistance, etc.). Indicate how these activities relate to the organization's mission and primary strategic goals (e.g., on poverty reduction, environment, human rights, etc.). [GRI NGOSS: p. 26]

CBM's Vision
An inclusive world in which all persons with disabilities enjoy their human rights and achieve their full potential.

CBM's Mission
CBM is an international Christian inclusive development organization, committed to improving the quality of life of persons with disabilities, and those at risk of disability, in the poorest countries of the world.
Based on its Christian values and over 100 years of professional expertise, CBM addresses poverty as a cause, and a consequence, of disability, and works in partnership to create a society for all.

Our primary strategic goals
- to improve the quality of life of persons with disabilities through healthcare, education and rehabilitation services;
- to support health care for existing conditions which can lead to disability, through local capacity development (prevention);
- to advocate for the inclusion and rights of persons with disabilities in all aspects of development and social life (mainstreaming).
- To mobilize other organizations resources for inclusive development through alliances with key international partners to implement the UNCRPD, and to include Persons with Disabilities in their activities to achieve the Millennium Development Goals, with a focus on persons living in the poorest countries in the world.

Our primary activities
Disability results when a person with an impairment or health condition is limited from performing activities or participating in society. This definition of disability implies that it is not sufficient to address alone the impairments which may lead to disability. It also requires that societal barriers leading to exclusion are taken into consideration when we develop programmes to improve the lives of persons with disabilities.

Therefore CBM's programme work is comprehensive, works through networks of local partners and addresses these 5 key areas:

HEALTH	EDUCATION	LIVELIHOOD	SOCIAL	EMPOWER-MENT

CBM and its partners engage in advocacy to influence attitudes, legislation and institutional policies to mainstream disability into development practices using the Social Model of Disability as an operational framework for the implementation of Human Rights. The working principles are summarized within a matrix for community based rehabilitation (CBR matrix) and are adapted to every regional situation to address the specific need.

In addition to the primary programmatic activities, CBM has engaged in international advocacy and alliances with the objective to openly share our knowledge, expertise and experience in inclusive development with other organizations, so that more persons with disability can be reached.
This work is it in it's beginning and will be reported on in the next reporting period.

2.3 Operational structure of the organization, including national offices, sections, branches, field offices, main divisions, operating companies, subsidiaries, and joint ventures. [GRI NGOSS: p. 26]

CBM has worldwide 10 Member Associations (Australia, Canada, Germany, Ireland, Italy, Kenya, New Zealand, Switzerland, United Kingdom, USA). Each Member Association is an independent legal entity and has the primary (but not exclusive) task to raise funds and advocate for CBM's mandate. To do this within the frame of CBM, a Member Association has to sign the articles and charter of CBM, as well as a licensing agreement for the use of the brand.
The programme work of CBM is managed by an association under German law, Christoffel-Blindenmission Christian Blind Mission e. V. (CBM e.V.) owned by the Member Associations.
CBMeV is responsible for the formulation, planning, execution and coordination of CBM's the joined overseas programme work. It operates as international office with regional branches in Latin America, Africa, and Asia.
The regional offices are branches of CBMeV and have the primary task to develop regional strategies, network with partners and develop, implement and evaluate a portfolio of regional projects and programmes.
This organizational structure enables CBM speak in the programme countries we are working in with one voice and to implement worldwide standards in our programme work.
CBMe.V's financial means are made available by the Member Associations. Therefore CBMe.V. doesn't raise funds on its own. The subject of this report is the work of CBMeV.

2.4 Location of organization's headquarters. [GRI NGOSS: p. 26]

Christoffel-Blindenmission Christian Blind Mission e. V. (CBM e.V.) is located at Nibelungenstrasse 124, 64397 Bensheim, Germany with branch offices in Bangalore, Bangkok, Brussels, Cape Town, Lome, Manila, Nairobi, and Quito.

2.5 Number of countries where the organization operates. [GRI NGOSS: p. 26]

In the reporting period 2010, CBM has operated in 89 countries:
Afghanistan, Angola, Argentina, Bangladesh, Belarus, Belize, Benin, Bolivia, Bosnia-Herzegovina, Brazil, Burkina Faso, Burundi, Cambodia, Cameroon, Central Afric.Rep., Chad, Chile, China, Colombia, R.of.Congo, D.R. Congo, Cuba, Djibouti, Dominic. Rep., East Timor, Ecuador, Egypt, El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gaza/Israel, Ghana, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Ivory Coast, Jamaica, Jordan, Kenya, Lao PDR, Lebanon, Lesotho, Liberia, Madagascar, Malawi, Malaysia, Mali, Mexico, Mongolia, Morocco, Myanmar, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Papua N.Guinea, Paraguay, Peru, Philippines, Rwanda, Sao Tomé, Sierra Leone, Somalia, South Africa, Sri Lanka, Sudan, Swaziland, Tajikistan, Tanzania, Thailand, Togo, Uruguay, Uganda, Ukraine, Vanuatu, Venezuela, Vietnam, West Bank, Western Samoa, Yemen, Zambia, Zimbabwe

Further Information on all countries CBM operates and projects within each country can be found at http://www.cbm.org/Worldwide-252062.php

2.6 Nature of ownership and legal form. [GRI NGOSS: p. 26]

Christoffel-Blindenmission Christian Blind Mission e. V. (CBM e.V.) is an Association registered under German law and is based in Bensheim, Germany. It exclusively follows non-profit and charitable purposes based on the Articles of the Association by supporting and implementing projects.
CBM e.V. is owned by its Member Associations (MAs).

2.7 Target audience and affected stakeholders. [GRI NGOSS: p. 26]

Our target audiences are persons with disability and those at risk of disability in the most disadvantaged societies. This is reflected in the selection of countries we are working in (see 2.5). We are accountable towards or
beneficiaries, persons with disabilities as well as families effected by disability, our local, national, and international partner organizations, organizations of persons with disabilities (DPOs), communities, staff and volunteers, but also individual and institutional donors, and supporters.
Within the CBM organizations, CBMeV has a particular accountability towards its Member Associations for the transparent and accurate planning and implementation of it's programme work.

2.8 Scale of the reporting organization. [GRI NGOSS: p. 26]

CBMeV Activities

The scope of this report is the activity of CBMeV (with functions as described above). The figures are taken from the CBMeV financial accounts for 2010, and relate to the international programme work of CBM through CBMeV.
NOT included in these numbers are the 10 Member Association financial reports which include fundraising costs, but also national advocacy and possibly (to a small part) national programme. Donations in kind are also NOT included in these numbers, as they are managed and coordinated directly by Member Associations. CBM is working on a global financial report and will introduce this for the budget year 2012.
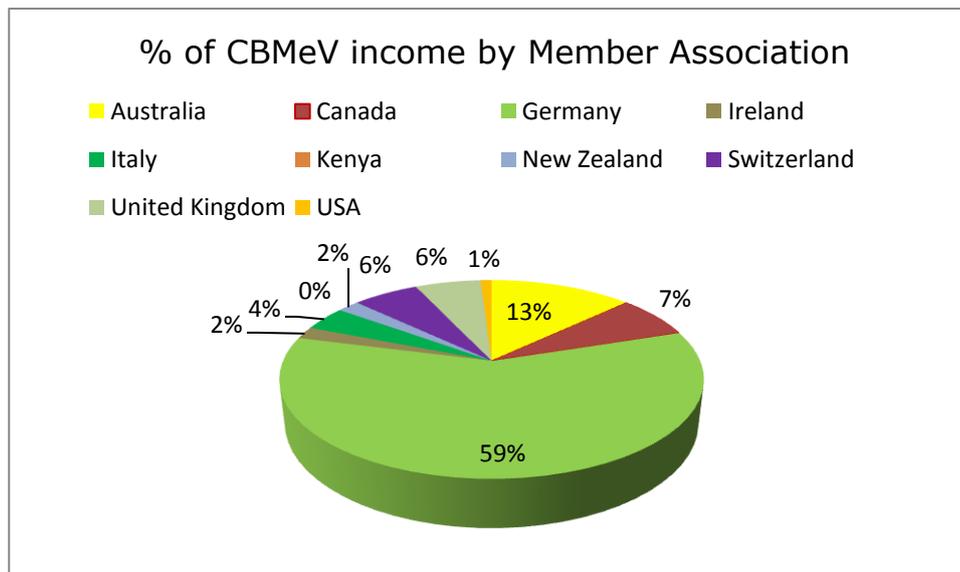
Total Income: € 59,8m
Total Expenditure: € 59,5m
Out of these expenditures for programme: € 55,3m
And for CBMeV international administration + governance: € 4,2m
The year ended with a surplus of €0,3m which have been added to the reserves.
Equity of CBMeV has been increased from € 0,08 to € 0,4m.

This information is indicative and does not show the actual programme expenditures of each Member Association. The programme expenditures of each Member Association is reported nationally and can include additional national programme, advocacy or donations in kind. All national MA reports are available on the respective CBM websites. Member Associations can be consulted directly for specific information.

Split of programme expenditures by continent:

Continent	%	Expenditures in million Euro
Africa	44 %	24,3
Asia	35 %	19,4
Latin America	15 %	8,7
Europe	0,2 %	0,1
Interregional	5 %	2,8
Total Expenditures		**55,3**

Split of programme expenditures by type of impairment:

Impairment	%	Expenditures in million Euro
Visually impaired	54 %	29,7
Hearing impaired	16 %	8,7
Mentally impaired	7 %	3,8
Physically impaired	16 %	8,7
Other handicap.	6 %	3,3
Other target groups	3 %	1,1
Total Expenditures		**55,3**

Split of programme expenditures by work:

Type of Work	%	Expenditures in million Euro
Medical Work	46 %	25.5
Education	15 %	8.3
Rehabilitation	22 %	12.4
Others	17 %	9.3
Total Expenditures		**55.3**

Staff:
On annual average the number of staff employed by CBMeV is 165, of which 62 are located at the international office in Bensheim and 103 are overseas. These were 155 Full-Time-Equivalents (FTE) of which 55 were located in Bensheim and 100 are overseas. The number of staff members with disabilities is 8%.
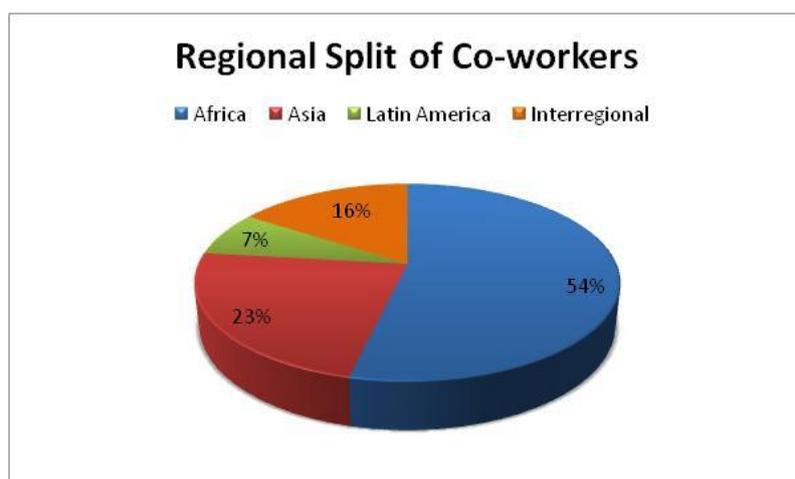
Within our projects the total number of staff in 2010 was 88.199, thereof CBM supported 11.700. 51% of these are Male and 49% Female. The average number of staff members with disabilities within all projects is 6%.

Staff within projects by profession	Staff in project	Thereof supported by CBM
Management and administration	8.651	2.368
Doctors	4.204	286
Nurses/medical assistants	8.787	628
Therapists and other specialists who see patients/ clients	3.177	520
Technicians who do not see patients/clients	1.374	161
Teacher Trainers	3.770	511
Teachers of students	13.124	807
Community based staff	34.159	14.419
Other community workers	10.953	5.002

Volunteers:
The members of CBMeV Board (with exception of the President) are working on a voluntary basis. In 2010 CBMeV had 8 voluntary Board Members.

2.9 Significant changes during the reporting period regarding size, structure, or ownership. [GRI NGOSS: p. 26]

In June 2010 the assembly of CBM has approved with the membership of CBM Kenya the first member association in the Global South. Other Member Associations are in preparation. The significance lies in the participation of the Global South on the organization's international governance.

2.10 Awards received in the reporting period. [GRI NGOSS: p. 26]

The emphasis of CBM's work in poorer regions of the world is on local capacity development. We are proud to partner with several organizations which received awards such as e.g. the António Champalimaud Vision Award for our partner the African Programme for Onchocerciasis Control (APOC).

Also our coworkers in the field have been awarded in 2010, e.g. with Germany's Quadriga Prize for Our coworker Dr. Albrecht Hennig and his wife Kristina. More information is available upon request or on our website at www.cbm.org/i/global-news-298559.php

3. Report Parameters

Report Profile

3.1 Reporting period (e.g., fiscal/calendar year) for information provided. [GRI NGOSS: p. 26]
Calendar year of 2010

3.2 Date of most recent previous report (if any). [GRI NGOSS: p. 26]
11. February 2011 INGO Accountability Charter Report 2009
(Interim Reporting Framework)

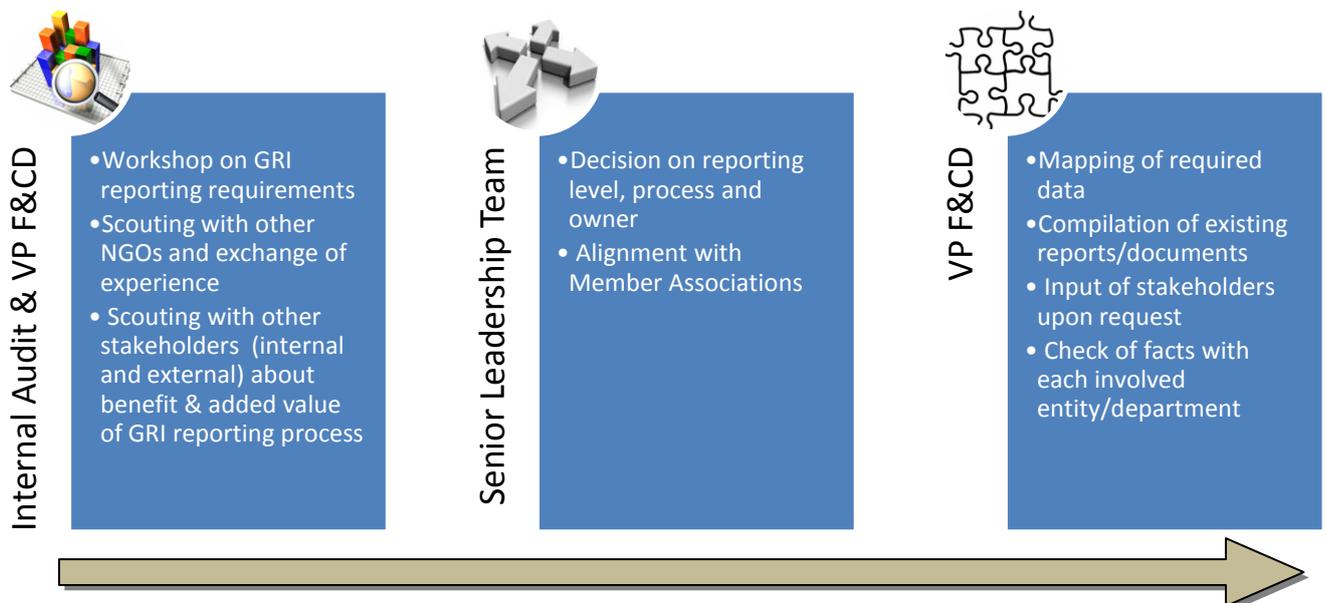### 3.3 Reporting cycle (annual, biennial, etc.). [GRI NGOSS: p. 26]
Annual

3.4 Contact point for questions regarding the report or its contents. [GRI NGOSS: p. 26]
Markus Hesse, Vice President Finance & Corporate Development,
markus.hesse@cbm.org

Report Scope and Boundary
3.5 Process for defining report content. [GRI NGOSS: p. 26]

Internal Audit & VP F&CD
- Workshop on GRI reporting requirements
- Scouting with other NGOs and exchange of experience
- Scouting with other stakeholders (internal and external) about benefit & added value of GRI reporting process

Senior Leadership Team
- Decision on reporting level, process and owner
- Alignment with Member Associations

VP F&CD
- Mapping of required data
- Compilation of existing reports/documents
- Input of stakeholders upon request
- Check of facts with each involved entity/department

3.6 Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance. [GRI NGOSS: p. 26]

We (CBMeV) have excluded from this report all areas, where we according to the roles and responsibilities within CBM do not govern nor directly influence the work and operational excellence (e.g. fundraising, national advocacy, HR issues of Member Associations, etc.).

These activities are reported and published by our national Member Associations according to their national legal requirements.

This procedure is in alignment with the signature of the INGO accountability charter through CBMeV (not Member Associations). However, CBM is interested to expand the report on global level. To achieve this, CBM needs to further develop its reporting mechanisms and INGO accountability charter needs to provide a framework which addresses the special requirements of international associations.

3.7 State any specific limitations on the scope or boundary of the report. [GRI NGOSS: p. 26]

CBMeV does not engage in fundraising or national advocacy activities. Where financial information is included in this report (e.g. 2.8), the numbers are indicative and does not show the actual performance of the respective Member Association.

3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations. [GRI NGOSS: p. 27]

The collaboration with other organizations is a key element of CBM's programme work. Networking and joined programmes with other organizations have the purpose to better serve our beneficiaries, reduce duplications, and work comprehensively. It is CBM's policy to work through partners, not provide direct service delivery. This principle does affect the comparability of our performance. In order to give an overview about the size and scope, we have included an extract from the annual report of activities in Appendix 1 and 4.

3.10 Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods). [GRI NGOSS: p. 27]

None.

3.11 Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report. [GRI NGOSS: p. 27]

None. The used framework is different (change from Interim INGO Report to GRI Level C report), but the scope, boundary, and measurement methods applied in the report are the same.

GRI Content Index
3.12 Table identifying the location of the Standard Disclosures in the report. [GRI NGOSS: p. 27]

This report follows the format of GRI level C Reporting template.

4. Governance, Commitments, and Engagement Governance

4.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight. [GRI NGOSS: p. 27]

CBMeV (Christoffel-Blindenmission, Christian Blind Mission e.V.) is a registered not for profit organisation in Germany. Latest Articles of Association approved in June 2006.

The legislative and executive bodies of the Association are
- the Assembly of Members
- the Board
- the Senior Leadership Team

Assembly of Members (Representative based Composition)
The CBM Assembly of Members is made up of representatives of all Member Associations. The Assembly of Members ensures that the organization remains true to its purpose and vision and that the beliefs and values of the CBM family remain intact.
The Assembly will provide oversight to the CBM Board, ensuring that the Board Is carrying out its duties as outlined in the CBM Articles of Association.

Responsibilities of the Board (Competency based Composition)
The Board of Directors of CBM e.V. is responsible for the corporate governance of the Organisation. The term of office is 4 years, renewable once only.

The Board has the following non-transferable rights and obligations:
- to regularly review, evaluate and approve the overall strategy and plans of the Association;
- to examine reports issued by the President and SLT;
- to control the financial and other assets of the Association;
- to approve the Association's annual budget (both operating and project support) and any supplementary budgets, as well as the
- Association's long term financial plans to ensure compliance of the Association's activities with requirements
- by law, Articles and decisions of the Assembly;
- to be accountable to all Members through the Assembly
- to propose to the Assembly candidates for appointment as Directors
- to dismiss individual Directors for cause
- to appoint or dismiss the President as well as individual Vice Presidents
- to formally, and on an annual basis, to review and evaluate the performance of the President and SLT;

Board Committees
The Board functions with the support of the following Board sub-committees:

- Board Nomination Committee
- Audit and Finance Committee
- Personnel and Compensation Committee
- Overseas Programme Committee

4.2 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement). Describe the division of responsibility between the highest governance body and the management and/or executives. [GRI NGOSS: p. 27]

The Board elects its Chairman and Vice-Chairman from amongst the Directors, the President not being eligible. Their respective terms of office shall coincide with their terms as Directors. Therefore the Chair and the Executives are separated.

Responsibilities of the Senior Leadership Team

The President is, apart from his responsibilities as a Director, the executive responsible for the day-to-day management of the Association. The President and the Vice-Presidents constitute the Senior Leadership Team, which is appointed by the Board and is part of the Constitution.
The SLT consists of Vice Presidents for:
- Programme Development
- Human Resources
- Fundraising and communication
- Finance and Corporate Development

Each Vice-Presidents are responsible for key areas of core competence of the Association. The President reports on a regular basis to the Board ensuring a prompt and comprehensive information flow. The Senior Leadership Team carries out their duties and obligations of their positions demonstrating Christian leadership and ethical, prudent business management. In addition, the provisions regarding liability of the German Stock Companies Act apply.

4.3 For organizations that have a unitary board structure, state the number of members of the and/or non-executive members highest governance body that are independent and/or non-executive members. [GRI NGOSS: p. 27]

The members of CBMeV Board (with exception of the President) are working on a voluntary basis. According to the articles, the Board consists of at least six and up to twelve members ("Directors"). In the reporting period, the Board consisted of unpaid 6 Board Members + President.

4.4 Mechanisms for internal stakeholders (e.g., members), shareholders and employees to provide recommendations or direction to the highest governance body. [GRI NGOSS: p. 27]

Staff

The staff members have several options/processes to provide feedback or make recommendations to the CBMeV Board:

Every 2 years CBM is conducting globally an externally organized employee satisfaction survey, which is accompanied by a series of facilitated workshops in all offices within CBM. Some of these workshops are facilitated by Board members themselves. Key findings of these concrete proposals are compiled and subject to discussions between Board and SLT. An implementation plan on key recommendations is included in the SLT business plan and it's implementation is monitored and reported on transparently.

In addition the staff representation is participating at all monthly SLT meetings and can make suggestions or raise issues. Depending on the extend of the issue, the Board can pick up an issue if it is considered of strategic importance. CBMeV organizes annually a workshop for members of the assembly, Board Members, Senior Managers from all CBM entities, and senior staff to work on a joined understanding of topics relevant for CBM's strategy and mandate, as well as discussing new issues for the further development of the organization.

Member Associations

Every member association has a primary contact person within the CBMeV Board to foster communication and involvement.

Where possible we encourage the Board members to participate on Peer Reviews with Member Associations or for those with programmatic background, to join large programme evaluation (especially members of the Overseas Programme Committee). These interactions are usually limited by the time voluntary Board Members can make available, but they lead to a close contact of the Board members with the operational and programmatic work.

Across Cutting: Strategy

The strategy process of CBM is participatory and ensures input from all stakeholders with CBM's work (Member Association, Regional Offices, International Office). The strategy team is composed by competency and includes members from Senior Management of MAs, Programme, International Office and also Board Members. The participation of Board Members on this regular process ensures also direct communication between governance and internal stakeholders.

Stakeholder Engagement

4.14 List of stakeholder groups engaged by the organization. [GRI NGOSS: p. 29]

1. Beneficiaries (persons with disabilities and families impacted by disabilities)
2. Communities in programme countries
3. Volunteers in community programmes
4. DPOs (Disabled People Organizations) in programme countries
5. Parent organizations
6. Human Rights networks
7. Women's Groups
8. Child Right Organisations
9. Organisations of Persons living with HIV/AIDS
10. Churches and Christian organizations in programme countries
11. Implementing Partners (schools, hospitals, rehabilitation centers, etc)
12. Governments in focus countries (Ministry of Health, Education, Development)
13. Partner/alliance organizations (International + Regional NGOs, Associations of NGOs)
14. Governments in Member Association Countries
15. UN related organizations (e.g. World Health Organisation, World Bank)
16. DPOs in Member Association Countries
17. Churches and Christian organizations in Member Association countries
18. Private Sector (e.g. Merck, Zeiss)
19. Suppliers of CBM offices and projects
20. Universities for research projects (e.g. University of London, Nairobi)
21. Individual donors through Member Associations
22. Institutional donors through Member Associations
23. Member Associations (represented by Assembly delegates, Board members, CEOs as members of International Executive Committee)
24. Overseas Coworkers
25. Staff with implementation partners
26. Local staff members in Regional and Country Coordination Offices
27. Staff members on International Office in Bensheim and Brussels
28. Staff members in Member Associations
29. Volunteers in Member Associations
30. National authorities for registration and regulations
31. Audit firms (local, national and international)
32. Banks

4.15 Basis for identification and selection of stakeholders with whom to engage. [GRI NGOSS: p. 29]

The regional strategies of CBM differ significantly depending on the need and situation upfront. The regional focus in Latin America can't be compared with the situation in South India. Therefore we have a process identifying at regional level with whom to engage and with whom not to.
This "check list" is a prescreening with the purpose to filter out those requests which aren't relevant for the Regional Office.
Standards and process include:

1. Communication of CBM policy, standards and criteria of success
2. Legality, legal bodies, reporting
3. Credibility, standing, networking
4. Partner and project organisational activity structure and governance
5. Administration, finance, PR
6. Adherence to CBM beliefs, values and mandate
7. Quality and accessibility of services
8. Adherence to CBM's disability and development policy

Details can be provided upon request. Our partner selection criteria are published on our website at http://www.cbm.org/Partner-selection-criteria-252484.php.

Purpose of our assessment process is to check if we have is a common basis on programmatic, organizational and administrative level. The process has been developed in the context of the ISO certification of our regional office in Bangalore and can be shared upon request.

In addition each Regional strategy identifies stakeholders with whom to engage actively. This is part of each Regional Implementation plan. Key emphasis of our regions are published under the respective pages on our website and can serve other organizations as potential partners as first orientation.

The same is applicable for global partnerships. Also here we have a strategy identifying the key stakeholders and prioritizing our engagements stating our objectives for each alliance.

Data on Performance.

Indicator 1:
NGO1 Processes for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs

CBMeV has the purpose to ensure one joined integrated programme on disability and development for the entire CBM family in our programme countries. The organizational structure (see 4.1 on page 11) supports this tasks and makes it easier to ensure that the programme work complies with CBM's programme policies and standards.

Key for the involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation are the following strategic documents:

1. Disability and Development Policy
(http://www.cbm.org/article/downloads/53739/CBM_Disability___Development_Policy.pdf)
This policy represents the back bone of CBM's work as it addresses disability in the wider context of development, highlighting important aspects that are crucial to be dealt with, if CBM wants to make an impact. It sets the scene for the inclusion of persons with disabilities and their communities in the programme work and acts as main reference for other CBM policy papers, which discuss specific approaches to disability, as well as for CBM regional strategies, which are developed to put global strategies into action.

2. CBM's Policy for Community Based Rehabilitation (CBR)
(http://www.cbm.org/article/downloads/54741/CBR_policy.pdf)
This policy describes CBM's work in all areas of health, education, livelihood, society, and empowerment (see 2.2 on page 4). It is based on the joined positioning paper on CBR by the World Health Organisation (WHO), the International Labour Organisation (ILO) and the United Nations Educational, Scientific and Cultural Organization (UNESCO) and adds that CBR is "a strategy within general community development for the rehabilitation, equalisation of opportunities, poverty reduction and social inclusion of all people with disabilities."

CBM's work is based on (extract)
the central role of people with disabilities their families and their organisations (DPOs) in implementing and managing programmes using the CBR strategy.

- People with disabilities, like everyone else, should have equitable and barrier-free access to all services and opportunities, such as health services, education, poverty alleviation and livelihood programmes, social justice, cultural and religious events, and to social relationships.

- Community participation and community ownership of programmes, two essential ingredients for sustainability.

- Partnership between government, DPOs, non-government agencies, business sectors, faith-based groups and other community organisations.

3. Project Cycle Management Handbook (PCM)
(available upon request (257 page document used for trainings))
While the first set of policies and documents describe the „what" and „why" of CBM's inclusive development approach, the „how" is answered by the guidelines for programme initiation, planning, implementation, and evaluation, the handbook for project cycle management and more specifically, the guide

4. „Make Development Inclusive - A practical guide for PCM"
(http://www.cbm.org/article/downloads/54741/Make_Development_Inclusive_A_Practical_Guide_PCM.pdf)
It sets clear expectations on the participatory and inclusive results based design of CBM's programme work, and provides hands on case studies and examples on the inclusion of our beneficiaries and partners in the design, implementation, monitoring and evaluation.

The compliance with these policies is assessed on ongoing basis by our programme development department in collaboration with the programme departments of the involved Member Associations.

Indicator 2:
NGO2 Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies

CBM's programme include a number of possibilities for all stakeholders to raise complains from beneficiaries, partners, staff in country coordination or regional offices, or international office. Our standards for programme planning include feedback from beneficiaries and their communities in CBR projects. Our standards for the provision of medical services through partners have included feedback and complaint mechanisms from patients. Regular interactions between partners, regional office programme staff, and programme development staff from International Office and Member Associations provide a number of ways to help us to identify breaches of policies. In addition to integrated mechanisms, we have established a short cut to the Senior Leadership Team under accountability@cbm.org providing an opportunity for any beneficiary, partner, or staff to express complaints. These complaints are followed up by members of the Senior Leadership Team and (if required) senior management decisions within the time frame of 1 month.
The staff satisfaction survey, which is conducted every 2 years with follow up workshops and report on implementation of recommended and agreed changes are described under section 4.4 on page 13.

Indicator 3:
NGO3 System for program monitoring, evaluation and learning (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated

Methodology
The system for our program monitoring, evaluation and learning is described in the documents listed under NGO1. Each programme includes in addition to an

assessments and planning also a monitoring and evaluation component (Project Cycle Management). The programme includes an overall objective, specific objective and expected results. Each with indicators, including source of verification.
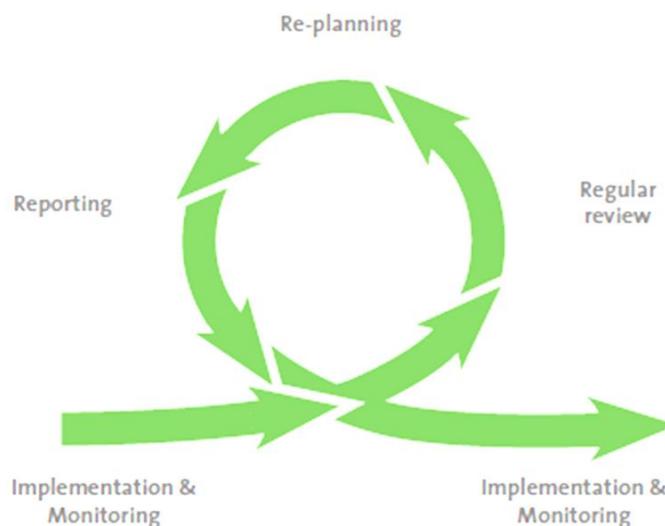
System
The integrated ERP IT system introduced in 2010 covers not just administrative data like budget or expenditures, but is also designed to deal with these programmatic aspects which can be compiled in monitoring reports during the implementation and evaluation phase. At any point in time the data can be compiled e.g. in a log frame which summarizes the programme plan. When changes are included into the system, an updated log frame can be generated at any point in time (incl. version management).

Communication internal and external
The monitoring cycle described in the PCM handbook is divided into regular review, re-planning and reporting (communication), providing tools, checklists and support for the programme manager. Extract from PCM Handbook page 133 Chapter III, "The project phase and monitoring process":

Figure 26. Monitoring and review cycle

The CBM internal communication within Programme experts across CBM (Member Associations, International Office, Regional Office, Advisors) is supported by having access to the same systems. Communication can be triggered automatically (optional alert function in document management system).

For further information, case studies and practical tools for monitoring on inclusive projects please look at the guideline **„Make Development Inclusive - A practical guide for PCM"** (introduced in Section Indicator 1) on page 36.

Indicator 4:
NGO4 Measures to integrate gender and diversity into program design and implementation, and the monitoring, evaluation, and learning cycle

The inclusion of persons with disability is mandate of CBM and therefore the measures are described under NGO1. The same policies and implementation guidelines address the integration of gender into our programme (policy on disability and development, Chapter 5, Policy for Community based Rehabilitation, Chapter 1.5 Gender and Disability).

The annual report of activities analysis the change which is happening on the gender aspect of our work and can be demonstrated in our result (extract):

Working with women and girls (female)			
	Total	% female 2010	% female 2009
Vision			
Patients	23.747.838	42%	50%
Surgeries	862.483	49%	51%
Hearing			
Patients	533.362	54%	54%
Surgeries	9.570	48%	55%
Physical Impairment			
Patients	504.020	45%	48%
Surgeries	26.596	44%	46%
CBR			
Clients	464.297	46%	44%
Community Mental Health			
Clients	65.055	45%	49%
Interventions	91.025	49%	48%
Livelihood			
Vocational Training	52.268	45%	47%
Employment	30.895	51%	51%

Indicator 5:
NGO5 Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns

Advocacy work is has been developed within the CBMeV during the last 4-5 Years and gained momentum with the opening of our EU Liaison Office in Brussels. Some Member Associations and Regional Offices have a track record of successfully influence political decision makers and intensify our collaboration with DPOs. However, we are currently working on a global alignment and orchestration of our advocacy work and will report on the updated processes described in this indicator with the next report.

Indicator6:
NGO6 Processes to take into account and coordinate with the activities of other actors

This indicator is a very good example to demonstrate the change process in CBM's programme work over the last 5 years. In the past a CBM project or

programme focused on the CBM related activities by a partner. Our systems and processes didn't consider those components of our partners which are dealt with by other stakeholders. Through our work on the WHO programme Vision 2020 the right of sight, we widened our perspective and learnt to better cooperate with other actors (e.g. national eye care plans within the Vision 2020 programme). While our actors on the ground shifted their work, our systems still focused on the CBM related work.

Today a project plan is owned by a community (see CBR policy) and includes various areas out of which CBM is addressing just a few. Our system covers the entire programme with general information on the programmes objectives, results and main activities. It provides specific information on budgets etc. on the CBM relevant part, but you can analyze the complete programme and the part of CBM.

As stated earlier, this system has just been introduced in 2010, so it will take a while before it barriers fruits, but with this systematic support and the shift in our philosophy and our methodology focusing on participation and partnership we envisage a significant improvement ensuring that we serve as one part of comprehensive programmes.

Indicator 7:
NGO7: Resource Allocation

Resource Allocation Process
The resource allocation process coordinates the matching of designated and non designated funds of Member Associations with programme support and international services. The process starts with the application of partners, their appraisal by the Regional Offices and ends with the allocation of individual project (or even project results/activities or individual items) to each Member Association.
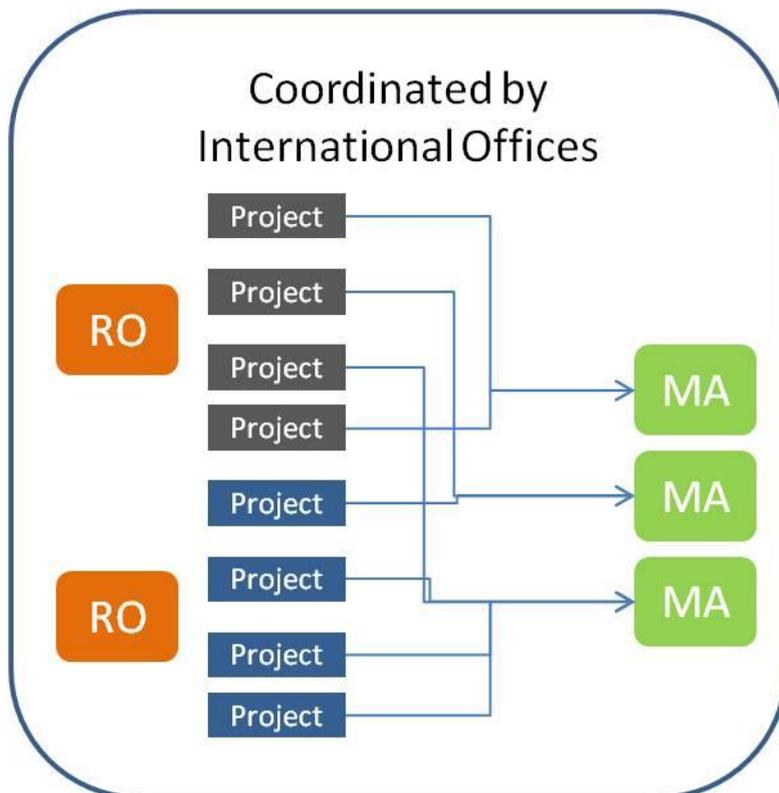
All projects are planned in a standardized results oriented methodology (PCM). The expected results and activities can be allocated to individual Member Associations or even individual donors very precise. This allocation is basis for the monitoring of funds and achievements during the year. For the implementation CBM follows it's accounting principles which are attached in appendix 6.

This process ensures the Member Association's ownership of it's own project portfolio while providing a common monitoring and reporting framework which ensures programmatic and administrative accountability at global standards or (where required) with national (or donor) specific reporting requirements. The budget process and guidelines are available upon request.

Calculation of overheads

The expenses for international services and governance are considered overhead costs. The calculation of these costs are based on a business plan which is reviewed by a budget steering committee, the International Executive Committee and the Senior Leadership Team. It is approved by the international Board. The members of this budget steering committee represent the Member Associations, the International Office as well as the Regional Offices. This business plan brings together the planned activities and services of the international office with the overall budget situation and available funds for programme work.

The contribution of each Member Association towards the overhead cost are based on the Member Association's average programme contribution over the last three years. The ratio of international services/governance compared to programme expenditures in 2010 was 6,9%.

Use of Resources

The utilization and use of CBMeV's resources is reported to Member Associations on ongoing bases (integrated IT system with access of MAs) and follows international standards which are documented in the accounting principles (appendix 6).

The tracking system includes financial reports (frequency depends on size and nature of project) and are regularly reviewed before further payments are conducted. The financial accountability system of CBM includes the following audit levels:

- Regional Offices are audited by a local (external) audit firm which is selected by the International Office.
- Small projects (below 20.000 EUR p.a.) are audited by the Regional Office Finance Management (internal audit standard) or externally (depending in capacity of Regional Office)
- All projects above 20.000 EUR are audited locally.

In addition to the audit process the partner provides a standardized account abstract which provides an overview about the receipt of funds as well as their use, and potential savings. These reports are processed and checked by our Controlling Unit in the International Office.

As a third layer CBM International Office has an Internal Audit which checks as well individual projects, Regional Offices, departments, and leads on the further development of our financial accountability systems.

Fourthly the work of CBMeV is annually audited by an international auditing firm. The results of these audits are shared with the Member Associations. The accounting of CBMeV is conducted in accordance with German regulations under commercial law. The audit is performed according to §317 German Commercial Code (HGB) as a problem-oriented audit of financial statements and is of sufficient scope to ensure that material inaccuracies and violations of accounting rules are identified with sufficient assurance. In order to meet these requirements, the auditor applies a risk and process oriented audit approach. In 2010 the audit has been conducted by Deloitte & Touche GmbH, Mannheim.

Indicator 8:
NGO8: Sources of funding by category and five largest donors and monetary value of their contribution.

CBMeV Income
As mentioned in the introduction, CBMeV doesn't engage in fundraising activities, therefore the only distinction in income source is designated (e.g. institutional funding, foundations) and non designated funds (funds which can be allocated within our mandate).

In 2010 CBMeV received 15,3mio designated, and 44,5% non designated funds.

In 2010 CBM has introduced a new integrated webbased IT system, which will allow us in future years to provide more detailed information.

The work of CBMeV is funded by it's Member Association based on their total income. The 5 largest contributors in the reporting year 2010 were:
a) CBM Germany (32.6 mio EUR)
b) CBM Australia (19.2 mio EUR)
c) CBM Canada (12.6 mio EUR)
d) CBM UK (10.2 mio EUR)
e) CBM Switzerland (10.0 mio EUR)

These funds include direct project support, coworkers overseas, centrally procured goods for projects, and international services and governance.

Indicator 9:
EC7 Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.

CBM works through local partners. Our recruitment during the last years followed the principle of local recruitment first, but we have no policy on local hiring. Therefore CBM doesn't report on this indicator.

Indicator 10:
EN16: Total direct and indirect greenhouse gas emissions by weight

CBM has signed the declaration on creation stewardship and climate change in 2010 and has just started to work on the issue. We acknowledge our environmental responsibility and develop currently tools, systems, and processes for the assessment of our environmental footprint leading to an environmental sustainability plan.

Since the last strategy review, CBM is becoming more aware about, and better at, being a responsible organization towards the environment. Activities will include providing advice to and developing targets for the CBM organizations aimed at minimising ecological foot print; this will consider:

a. energy consumption and use of resources in offices;
b. ways to minimise carbon consuming travel;
c. recycling and minimising waste.

For the actual reporting period we can't provide any data for CBMeV, as this information is which each office, for the time being not standardized nor compliable. We will report on the progress on the environmental issues.

Indicator 11:
EN18: Initiatives to reduce greenhouse gas emissions and reductions achieved

Since 2010 CBM networks with leading organizations on climate change and develops capabilities in best practice standards which are applicable for comparable NGOs.

Our objective is to enable CBM's offices to reduce carbon dioxide emissions and improve our offices' ecological footprint, achieve savings and contribute to slowing down climate change. The testing, evaluation and rollout of standards will be done in a phased and orchestrated manner considering the situation of CBM offices in both, developed and developing countries.

As described in Indicator EN16, these themes are relatively new for CBM and therefore are work in progress. At this stage it is too early to report on results.

Indicator 12:
LA1: Total workforce, including volunteers, by employment contract, and region

CBMeV staff

Offices	Number of Permanent Staff	Number of Fixed Term Staff	Number of voluntary Staff
Intern. Office	62	19	0
Overseas (e.g. in projects)	17	86	0

Indicator 13:
LA10: Average hours of training per year per employee by employee Category

In 2010 we have rolled out a new integrated IT system, continued with the rollout of leadership development, and performance setting/feedback system.

Due to these change programme activities, the training hours per year in the reporting period are higher than usually.

- Level A (Senior Management): 42 hours per annum
- Level B (Middle Management): 68 hours per annum
- Level C (1st line Managers/specialists): 72 hours per annum
- Level D (administration officers, support): 52 hours per annum

Training demands are identified within the annual objective setting and feedback process, compiled, prioritized and approved on departmental level. The Human Resource department provides services in analysis the departmental training needs and coordinate cross functional training offers for staff.

Indicator 14:
LA12: Percentage of staff receiving regular performance and career development reviews

CBM has introduced a standard for performance management in 2009 and rolled out worldwide in all CBM entities. The system includes objective setting, performance feedback, and personal development measures.
In the reporting year 2010, the percentage of staff in all CBMeV offices which have participated in this process were 72% and growing (introduction of objective setting in 2009 and feedback/development in 2010).

Indicator 15:
LA13: Composition of governance bodies and breakdown of staff per category according to gender, age group, minority group membership, and other indicators of diversity.

CBM International Office + Regional Directors	Gender %	Nationality	Age breakdown %
Senior Management/ Head of Department/ Regional Directors *16 staff*	Female: 34% Male: 66%	French – 1 German – 3 UK – 1	Under 30 - 0% 30 - 50 - 40% 50 + - 60%
Middle Management/ Head of Unit *8 staff*	Female: 63 % Male: 37 %	Columbia- 1 Switzerland – 1 Germany - 6	Under 30 - 0% 30 - 50 - 75% 50 + - 25%
1st line managers, specialists *19 staff*	Female: 63% Male: 37%	Canada – 1 Germany – 17 UK - 1	Under 30 – 10% 30 – 50 – 54% 50 + - 36%
Administrators, support staff *29 staff*	Female: 77% Male: 23%	Germany – 37 UK – 2 US – 1	Under 30 – 10% 30 – 50 – 54% 50 + - 36%
CBMeV Board *9 members*	Female: 22% Male : 78%	Australia – 1 Germany– 2 France – 1 Kenya – 1 New Zealand – 2 Philippines – 1 UK – 1	Under 30 – 0% 30 – 50 – 22% 50 + - 78%

Based on numbers of employees, not FTEs.

The average number of staff with disabilities across all offices within CBMeV is 8% and is increasing. Within the International Office 7% of staff are persons with disability.

Measures to promote the inclusion of persons with disabilities and in the further internationalization of the staff have been taken in recruitment as well as in personal development and will gradually improve the percentage of staff, management, and governance with disability. In the reporting year, management decided a qualified hiring freeze, therefore the number of staff is decreasing and ratios can't be improved short term.

Indicator 16:
SO1: Nature, scope, and effectiveness of any program and practices that assess and manage the impact of operations on communities, including entering, operating and exiting. This indicator was designed to talk about the positive/negative side effects of what you do, not about your main purpose.

CBM provides since years data on the development of the performance of it's programme work (summary from the report of activities 2010 in appendix 1-3). Fact sheets with 5 year trends in all major areas of our programme work are published on our website.

CBM's programme work is based on the project cycle management approach (PCM) which promotes a participatory development of projects with partners, beneficiaries, communities and other stakeholders (see 4.14). The assessment includes an analysis of the root causes and effect of the exclusion of persons with disability. The project planning includes indicators of success and agreement on how to measure the success. They consist of evidence based learning and are results based.

Our objective is to development impact indicators which can be applied for our interventions on individual, country, regional, continental or global scale. To be accountable to our beneficiaries and donors, we have to demonstrate the impact that our life of persons with disabilities in low income countries.

There is a widespread assumption that there is a cycle between poverty and Disability (disability leading to poverty and poverty leading to disability), and it seems very logic that for e.g. medical interventions, rehabilitations, or inclusive school programs contribute to an improved quality of life, but there's little research scientifically verifying these assumptions. We are working in this direction and can provide information on two studies which show the way we are going here:

1. Study for the identification of the potential effection on global economic productivity of successful interventions, that are planned as part of the "Vision 2020 – right to sight" initiative from Kevin D. Frick, PHD, and Allen Foster, FRCS, FRCOPHTH .
   This study used existing data and assumptions about blindness prevalence, national populations, gross domestic product (GDP) per capita, labor force participation, and unemployment rates were used to project the economic productivity loss associated with unaccommodated blindness. The result of

this study is that without extra interventions, the global number of blind individuals would increase from 44 million in the year 2000 to 76 million in 2020. A successful VISION 2020 initiative would result in only 24 million blind in 2020 and lead to 429 million blind person-years avoided. A conservative estimate of the economic gain is $102 billion and therefore demonstrates an increase global economic productivity. We are happy to provide more information upon request.

2. Cataract impact study conducted by Sarah Polack and Hannah Kuper International Centre for Eye Health London School of Hygiene & Topical Medicine
ICEH undertook the Cataract impact study to fill these gaps in knowledge. The Study has been conducted in Kenya, Bangladesh and the Philippines and aims to assess the impact of cataract surgery on poverty, health related quality of life and activities. More information is available under https://www.iceh.org.uk/display/WEB/Cataract+impact+study

As these results are relatively new, we are working on the up scaling of these for our programme work.

Indicator 17:
SO3: Percentage of staff trained in organization's anti corruption policies and procedures
The organizational handbook including code of conduct and anticorruption procedures is since 2010 under revision, because nearly all jobs have significantly changed due to the introduction of the integrated IT system. Within the design of the new workflows anti corruption measures (4eye principle, etc) have been included. All programme and administration related staff in Regional offices have been trained in the use of the this system and in the new work flows, but the documentation (handbook) hasn't been translated into training material. Up to this point we haven't conducted specific anti corruption trainings, but take the idea from the GRI reporting exercise on board.
With January 2012 we are planning to have one trainer for administrative standards globally. This trainer will also be responsible for the roll out of any further anti corruption procedures. CBMeV is aware of this gap and committed to close this within the next reporting period.

Indicator 18:
PR6: Programs for adherence to laws, standards, and voluntary codes related to ethical fundraising and marketing communications, including advertising, promotion, and sponsorship
While CBMeV doesn't engage directly in national fundraising activities, but all Member Associations have signed a code of ethical fundraising since 2006 (attachment). All fundraising and information material clearly identifies CBMI as the benefiting organisation including full name of agency, relevant registration number, full address and agency logo.
Member Associations report at least annually to the Board of Directors of CBM International the number, type and disposition of complaints received from donors or prospective donors about matters that are addressed in this Ethical Fundraising Charter.
    CBMeV has signed up to the INGO accountability charter.

Additional Indicators

Indicator 19:
EC2: Financial implications and other risks and opportunities for the organization's activities due to climate change

CBM has assessed the implications of climate change on it's mandate and work. Due to existing inequities and disparities, people with disabilities will face a disproportionate impact due to climate change. People with disabilities and their families need adaptation and coping strategies and robust systems and mechanisms that can mitigate and minimize the harmful effects of climate change, and promote sustainable access to basic necessities, secure livelihoods, health care, and social and civic participation.

Issues CBM takes into account include the following:
(CBM's Disability and Development Policy, 2006, describes many of these issues).

- o Climate change is likely to increase the prevalence of disabling diseases (e.g. malaria, trachoma, Xerophthalmia due to Vitamin A deficiency).
- o As climate change places a burden on the world's poorest countries, basic services such as immunization to remote areas may disappear, increasing the risks for the poorest people of contracting preventable disabling diseases.
- o Food security will become and increasing problem. There are strong links between malnutrition and contracting disabling impairments. In addition persons with disabilities and their families, due to their poverty are known to be very vulnerable to food shortages. .
- o Forced migration of people due to climate change will create added hardship for persons with disabilities.
- o Climate change is increasing the number of extreme weather events resulting in emergencies. Conflicts due to scarce land and water resources are increasing.
- o Persons with disabilities are known to be among the most vulnerable in emergency and conflict situations.
- o When infrastructure is damaged by extreme weather events, access and safe mobility for persons with disabilities are generally significantly reduced.
- o CBM is seeking to promote a "twin track approach" with its programme, alliance and networking partners. CBM understands that climate change is a growing issue for these partners and will therefore adapt its approaches to ensure continued improved "quality of life" and "inclusion" for persons with disabilities, in a changing environment.
- o We acknowledge that CBM's work leaves an ecological footprint as we run offices and projects around the world.   CBM also contributes to the problem of climate change by consuming energy and office supplies, creating carbon dioxide emissions as frequent travelers and creating waste material from project activities, e.g. in hospitals.

these issues in mind, we make the following responses:

Programme Development

CBM will consider climate change in the design of projects and programs as part of the situation analysis in programme planning. Considering the issues listed above and others as they emerge, we will strive to keep improved quality of life and inclusion at the centre of programmes as they adapt to climate change.

To alleviate the consequences of climate change, CBM will place higher emphasis on disaster preparedness and relief, focusing on persons with disabilities, their families and communities. The objective will be to prepare our local staff, partners and clients for a higher likelihood of climate caused disasters. We will also strengthen our capacity in advocating with persons with disability for their rights in the development and emergency relief programmes of other organizations. We will also encourage our partners to consider carbon dioxide emissions, and other areas of their ecological footprint in their office and project activities.

Green Office Standard

CBM will network with leading organizations on climate change and develop capabilities in best practice standards which are applicable for comparable NGOs. This will enable CBM's offices to reduce carbon dioxide emissions and improve our offices' ecological footprint, achieve savings and contribute to slowing down climate change. The testing, evaluation and rollout of standards will be done in a phased and orchestrated manner considering the situation of CBM offices in both, developed and developing countries.

As described in Indicator EN16, these themes are relatively new for CBM and therefore are work in progress. At this stage it is too early to report on results.

Indicator 20:
LA04: Percentage of employees covered by collective bargaining Agreements

The total staff in 2010 were 165, out of which 160 (=97%) are covered by the collective bargaining agreement AVR of the "Diakonisches Werk" (the outreach ministry of the Lutheran Church of Germany).

Indicator 21:
LA14: Ratio of basic salary of men to women by employee category

CBMeV is member of the "Diakonisches Werk" (the outreach ministry of the Lutheran Church of Germany) and therefore adheres to the guidelines for labor contracts for entities (AVR).

Therefore the basic salary for female and male staff members in each staff category is exactly the same.
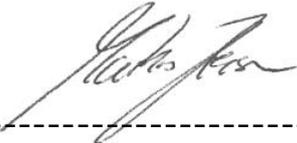
GRI Self-Assessment Application Level

I hereby declare that to the best of my understanding this report fulfills the requirements for a GRI G3 Application Level C.

	C	C+	B	B+	A	A+
Report Application Level						

Standard Disclosures

G3 Profile Disclosures OUTPUT

C	B	A
Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Same as requirement for Level B

G3 Management Approach Disclosures OUTPUT

C	B	A
Not Required	Management Approach Disclosures for each Indicator Category	Management Approach Disclosures for each Indicator Category

G3 Performance Indicators & Sector Supplement Performance Indicators OUTPUT

C	B	A
Report on a minimum of 10 Performance Indicators, including at least one from each of: Economic, Social and Environmental.	Report on a minimum of 20 Performance Indicators, at least one from each of Economic, Environmental, Human rights, Labor, Society, Product Reponsibility.	Report on each core G3 and Sector Supplement* Indicator with due regard to the Materiality Principle by either: a) reporting on the Indicator or b) explaining the reason for its omission.

Report Externally Assured (C+, B+, A+)

*Sector supplement in final version

GRI Application Level C

Name: Markus Hesse

Position: Vice President Finance & Corporate Development

Date: 16. September 2011

GRI Content Index

Strategy and Profile Disclosures	Page
Strategy and Analysis	
1.1 Statement from the most senior decision-maker of the organization.	2
Organizational Profile	
2.1 Name of the organization.	3
2.2 Primary activities (e.g., advocacy, social marketing, research, service provision, capacity building, humanitarian assistance, etc.). Indicate how these activities relate to the organization's mission and primary strategic goals (e.g., on poverty reduction, environment, human rights, etc.).	3
2.3 Operational structure of the organization, including national offices, sections, branches, field offices, main divisions, operating companies, subsidiaries, and joint ventures.	4
2.4 Location of organization's headquarters.	5
2.5 Number of countries where the organization operates.	5
2.6 Nature of ownership and legal form.	5
2.7 Target audience and affected stakeholders.	5
2.8 Scale of the reporting organization.	6
2.9 Significant changes during the reporting period regarding size, structure, or ownership.	8
2.10 Awards received in the reporting period.	8
Report Parameters	
Report Profile	
3.1 Reporting period (e.g., fiscal/calendar year) for information provided.	9
3.2 Date of most recent previous report (if any).	9
3.3 Reporting cycle (annual, biennial, etc.).	9
3.4 Contact point for questions regarding the report or its contents.	9
Report Scope and Boundary	
3.5 Process for defining report content.	9
3.6 Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	10
3.7 State any specific limitations on the scope or boundary of the report.	10
3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.	10
3.10 Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	10
3.11 Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	10

GRI Content Index	
3.12 Table identifying the location of the Standard Disclosures in the report.	11
Governance, Commitments, and Engagement Governance	
4.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	11
4.2 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement). Describe the division of responsibility between the highest governance body and the management and/or executives.	12
4.3 For organizations that have a unitary board structure, state the number of members of the and/or non-executive members highest governance body that are independent and/or non-executive members.	12
4.4 Mechanisms for internal stakeholders (e.g., members), shareholders and employees to provide recommendations or direction to the highest governance body.	13
Stakeholder Engagement	
4.14 List of stakeholder groups engaged by the organization.	14
4.15 Basis for identification and selection of stakeholders with whom to engage.	15
GRI Performance Indicators	
Indicator 1: NGO1	16
Indicator 2: NGO2	17
Indicator 3: NGO3	17
Indicator 4: NGO4	19
Indicator 5: NGO5	19
Indicator 6: NGO6	19
Indicator 7: NGO7	20
Indicator 8: NGO8	22
Indicator 9: EC7	22
Indicator 10: EN16	23
Indicator 11: EN18	23
Indicator 12: LA1	23
Indicator 13: LA 10	24
Indicator 14: LA 12	24
Indicator 15: LA 13	24
Indicator 16: SO1	25
Indicator 17: SO3	26
Indicator 18: PR6	26
Additional Indicators	
Indicator 19: EC2	27
Indicator 20: LA4	28
Indicator 21: LA14	28

Appendix 1 (for 3.8)

Partners	2010	2009	2008
Total number of Partners	654	732	759
Churches or Christian organisations	338	365	381
Other (non-Christian) faith based organisations	5	5	4
Secular organisations	250	289	303
Government agencies	61	73	71

	Number	%-change to 2009	%-change to 2008
Total number of Persons receiving services	25.368.199	+7%	+50%
Total number of Operations	898.649	-6%	-9%
Total number of Assistive Devices dispensed/rep.	1.036.285	-24%	+15%

Appendix 2

Education and Rehabilitation (E&R-Work)	Number	%-change to 2009	%-change to 2008
Total Number of Persons receiving E&R services	582.979	+14%	+15%
Community Based Rehabilitation			
Number of Persons receiving CBR services	529.352	+18%	+20%
Visually impaired persons receiving CBR services	81.221	+10%	-17%
Hearing impaired persons receiving CBR services	32.229	+17%	+14%
Physically impaired /CP persons CBR services	168.572	+81%	+61%
Intellectually impaired persons CBR services	26.312	+40%	+63%
Psycho-socially impaired persons CBR services	36.056	+33%	+43%
Multiply impaired persons receiving CBR services	15.676	-6%	-2%

Appendix 3 (for 3.8)

3. Networking and Collaboration	Total number of projects	% of all projects 14)
Collaboration with…		
Disabled Peoples Organisations	436	75%
Parents Organisation	316	55%
Human Rights Networks	276	49%
Womens Groups	346	61%
Child Rights Organisations	312	55%
Organisations of Persons living with HIV/AIDS	233	41%
International NGO's	475	82%
Civil Society Groups	470	81%
National Government	495	84%
Local Government	545	92%
Emergency prepardness & response programme	239	43%
Universities and Professional Groups	474	81%
Advocacy and Lobbying		
Programmes active in…		
Advocacy to influence local/national policy on disability	414	71%
Campaigning in the community to create awareness about disability rights, prevention and services	479	82%
Community Health and Community Development		
Programmes active in:		
Screening of the community for impairments (including school screening)	471	81%
Peer counselling / family support for clients	401	69%
HIV/AIDS work	197	35%
Health Promotion (e.g.water, sanitation, nutrition etc.)	388	68%
Mental Health Promotion	233	42%
Referring to and collaborating with different sectors:		
Health:		
General Clinic / Maternal Child Health (incl. immunisatios)	397	69%
Eye Clinic	497	86%
Ear Clinic	347	61%
Orthopaedic / Neurologic Clinic	341	60%
Mental Health Clinic	259	46%
Assistive devices supplier	335	59%
HIV / AIDS programmes	238	42%
Education:		
Early Childhood / pre-school	315	56%
Primary	360	63%
Secondary	311	55%
Higher	234	42%
Non-formal Education	262	47%
Special Education	360	63%
Livelihood:		
Vocational Training / Job placement services	336	59%
Microfinance Organisation	188	34%
Credit / savings groups / Cooperatives	170	31%
Mainstream employment or subsistence	219	41%

Appendix 4 (NGO7)

Summary of CBMeV's Accounting Principles (27 Oct 2010)

1. Administrative Rules and Regulations
RO/ Country Office:
The Regional Office RO/ Country Office CO is a branch office of CBM e. V. International Office. The RO/CO applies the regulations set forth in the CBM Authority Structure, Administrative Regulations/Guidelines and the Manual CBM Financial (Year End) Statement as of November 2009 and its amendments. The Accounting Rules of the respective country of location are followed. International Office regulations do not conflict with local Accounting Rules.

Projects:
Projects are implemented by CBM partner organisations. They follow the accounting rules of the respective county of their location and the provisions agreed upon in the Partnership Framework Memorandum and the (annual or multi-annual) Project Contract signed with CBMeV.

2. Accounting Base
The accounts of the project, RO/CO should be maintained on the Double Entry System and on a Modified Cash Basis.
The modifications result in a statement of financial position (balance sheet) that includes long-term assets, accumulated depreciation, and liabilities or long-term debts. The Statement of Activities (Income Statement) reports then also depreciation expense and income tax expense or other accrued expenses.
However, the basis of accounting that the project, RO/CO uses has to comply with the requirements (or financial reporting provisions) of the respective governmental regulatory agency to whose jurisdiction the project, RO/CO is subject

3. Reporting to CBM e.V.

Regional Office / Country Office:
The reporting against the budget lines of the annual budget is prepared in the format of monthly monetary sheets. Additional information as per type of work (administrative or programme) and or cost drives will be also included in the monthly monitoring sheet. Monthly monitoring sheet will cover all the "pages" of the RO/Country Office.

Projects:
Projects report in the Annual (Year End) Finance statement to CBM. Project data relevant for financial monitoring by the CBM e. V. is generated in the so called "Checklist". The emerging difference of funds transferred by CBM and funds spent by the project is shown in the summary column of the checklist in local currency as well as in Euro. The exchange rate of all currencies used in CBM projects for this evaluation is given by the International Office on 31 December each year.

4. Project Funds
Project funds provided by CBM to the partner organisations are temporarily restricted funds because they have been raised for a specific purpose (project). The re-designation of those funds has to be approved by CBM e.V. in close cooperation with the partner organisation. Summary of CBMeV's Accounting Principles F&CD Handbook/Business Services/Administrative Develpoment/Accounting Principles (27 Oct 2010) 2

Project funds received in foreign currency (in EUR or in USD) are evaluated in local currency at the Central Bank-rate when received. For international transactions, transfers in process are recorded with the date when sent.

5. Currency of Account

In accordance with national regulations, the currency of account is the respective local currency at the location of the project, RO/CO. Therefore the financial statements are filled and worked out in local currency. Projects with hard currency accounts receiving hard currency at this account use the Central Bank exchange rate at the date of receipt for the exchange into local currency, the confirmation of receipt of CBM funds and the posting to the respective budget lines.

Transfers solely in local currency to project partners/ RO/CO are confirmed in the local currency amount received.

The gain or loss from keeping foreign currency is recorded in a respective account for foreign currency translation and reported in the respective column of the Annual (Year End) Financial Statement.

Those gains or losses are allocated to the general administrative expenses as part of the temporarily restricted funds, as long as there is no other stipulation in the project contracts or donations.

6. Accounting Period

Reports to authorities, to the board and to the International Office are prepared for the year from 1 January to 31 December. Reporting relating to other financial periods must be reported to the CBM e. V.

7. Project Expenses

Expenses in other currencies are evaluated at the Central-Bank-rate at the date of payment. Expenses for items with a value of more than EUR 500 and with a useful life of more than one year are capitalized. For the purpose of reporting to donors and CBM e. V., these capitalized costs have been reflected as project expense.

8. Depreciation

Fixed assets have been evaluated and depreciated using the method applicable in the respective country of the project, RO/CO (straight line of useful life) in attachments to the financial report. Livestock is not depreciated. Depreciation is not accounted for as project expense in report to donors.

9. Inventories

The inventory with a value of more than EUR 500 is registered in an inventory list. The register should contain: date of purchase, description of item purchased, cost or fair market value on the date of receipt, identification/serial number, warranty period, the unique identifying inventory tag number and the location.

At least annually, a physical inspection by an inventory committee (2-3 staff not including the director, accountant and stock keeper) should be carried out.

Appendix 5 (PR6):
CBM ETHICAL FUNDRAISING CHARTER

CBM International has a reputation for maintaining high standards of corporate ethics. Our values include integrity, professionalism and communication. We strive to "say what we do and do what we say" in terms that are as clear and understandable as possible. We understand that our fundraising appeals are often the only contact a donor has with our organisation and may be the sole impetus for giving. Therefore it is imperative that all fundraising activities to the public are accurate, complete, respectful and consistent with international ethical fundraising principles.
To meet these standards, CBMI further states that in all fundraising programs:

1.   We will only seek donations for programs/needs that are based upon and motivated by the mission and mandate of CBMI.

2.   We will seek to accurately and truthfully portray the need, the potential recipients and their situation. Where possible a clear description of the programmes, reasons why the donations are being collected, and how they will be used, will be provided within the fundraising material.

3.   We will seek to uphold respect for the dignity, values, history, religion and culture of those who will benefit from CBMI's activities in all fundraising publications. All photographs used in any CBMI communication will:
Present the intended recipients in a dignified manner;
In no way endanger the people they include;
Be consistent with UNICEF's Principles for ethical reporting on children

4.   We will seek to accurately and truthfully portray the possible solutions or outcomes in any appeal, only making claims that CBMI can fulfil. All statements and promises made in fundraising appeals will be honoured or otherwise re-negotiated with the relevant donors.

5.   All care will be taken to ensure that donations are used as promised or implied in fundraising appeals or as requested by the donor. CBMI will not accept donations for purposes that are inconsistent with the organisation's mission.

6.   We will seek to be good stewards of all fundraising revenue including:
Only appealing for donations where a need can be justified.
Clearly state how any excess funds raised will be used in the appeal invitation.
In the fundraising campaign state when and how donors may obtain information on the results of the campaign. Produce timely reports on the use and management of funds raised. Endeavour to embark on fundraising programs that are cost-effective, including regular productivity reviews of all fundraising programs by the Board of Directors.

7.   When a fundraising campaign involves partnering with an external organisation, CBMI will only work with or for organisations that are sympathetic to and respect the mission and values of the CBMI organisation.

8.   In all interactions with donors through fundraising campaigns, CBMI will be committed to respecting their time, privacy and wishes, in accordance with the CBMI Commitment to Donors Charter and the CBMI Privacy Policy. For all donations, CBMI will provide timely receipted acknowledgement of the contribution.

9.   CBMI will not use pressure, harassment, intimidation or coercion in any fundraising activities. We will refrain from using any promotional or other fundraising material that is likely to offend the agency's clients, donors, potential donors or the public at large.

10.   We will not deliberately obstruct the legally compliant fundraising appeal of any other charity, nor engage in negative advertising or campaigns that express or imply claims that CBMI's services or activities are superior to that of another charity unless the claim is true and substantiated.

11.   All fundraising and information material will clearly identify CBMI as the benefiting organization including full name of agency, relevant registration number, full address and agency logo.

12.   CBMI will be aware of all applicable federal, state and local laws with respect to charitable solicitation and will strive to act in accordance with the spirit, as well as the letter, of the law.

13.   CBMI Board of Directors will be informed at least annually of the number, type and disposition of complaints received from donors or prospective donors about matters that are addressed in this Ethical Fundraising Charter.