

# Interim Reporting Framework

## INGO Accountability Charter

REVISED 05 September 2009

The Founding Signatories of the INGO Accountability Charter have entered into a process of creating reporting standards under which all signatories of the Accountability Charter will report on their compliance with the Charter. Developed in the framework of and in close cooperation with the Global Reporting Initiative these standards will be available in the course of the year 2009.

Until then all signatories of the Accountability Charter are being asked to provide their reports in this Interim Reporting Framework.

This Framework has been compiled following “grosso modo” the structure of the INGO Accountability Charter. It includes reporting items and text from the following sources:

- INGO Accountability Charter
- GRI, DRAFT G3 Integrated with NPOSS v1, 19 May 2008
- InterAction, 2008 Self-Certification Plus, Compliance Form

This Framework serves as a basis for a self-certification process in which each signatory provides information on whether over the last 12 months they have fulfilled the Charter criteria or not.

- When answering questions, the organisation should specify whether they are reporting for the secretariat/global headquarters or the federation/confederation/network and/or both.
- In cases where an organisation has fulfilled a criterion (ticked “yes” under “**Compliance**”) they should collect respective evidence and be in a position to provide this evidence upon request.
- In cases where an organisation has NOT FULFILLED or PARTIALLY FULFILLED a criterion (ticked “no/not fully” under “**Compliance**”) they should explain under “Action Plan if not in Compliance” how they will make sure that they fulfil the criteria as soon as possible and in any case until the next report is due.
- Some provisions may not be applicable to certain organisations. In this case the organisation should tick “Not applicable” and briefly explain under “Action Plan if not in Compliance” why the criteria is not applicable in their case.

For signatories that have adopted the Charter prior to June 2007, the reporting date is 30 November 2009.

For those that have adopted the Charter after June 2007, the reports are due 15 months after the date of adoption.

**By the respective deadline all signatories are being asked to provide CIVICUS with a filled in Interim Reporting Framework signed by both their Chair and CEO.** The address the Framework should be sent to:

Singobile Dube  
CIVICUS World Alliance for Citizen Participation  
PO box 933 Southdale  
2135 Johannesburg  
South Africa

For any requests or additional information:

Please DO NOT SEND additional material providing evidence for your statements. Nevertheless you should have complete evidence prepared in case the Board of the INGO Accountability Charter or other interested parties (e.g. donors, journalists etc.) ask for it.


In case reporting organisations have any questions and concerns they may get in touch with Singobile Dube at CIVICUS.

Email: [singobile.dube@civicus.org](mailto:singobile.dube@civicus.org)  
Phone: +27 11 8335959


For the Board of the INGO Accountability Charter

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Date and signature

## 1. Profile of the Organisation

<b>Name of the organisation</b>	CBM Christoffel-Blindenmission Christian Blind Mission e.V. 
<b>Name and title of Board Chair</b>	Wolfgang Fischer, Australia
<b>Name and title of CEO</b>	Prof. Dr. Allen Foster
<b>Vision</b>	<p><b>Vision statement</b></p> <p>An inclusive world in which all persons with disabilities enjoy their human rights and achieve their full potential.</p>
<b>Mission</b>	<p><b>Mission statement</b></p> <p>CBM is an international Christian inclusive development organisation, committed to improving the quality of life of persons with disabilities, and those at risk of disability, in the poorest countries of the world.</p> <p>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.</p> <p><b>CBM Purpose</b></p> <p>CBM is working with Partners in 70 countries of the world having a total population of 4.6 billion people, of which an estimated 500 million, children, women and men, are persons with disabilities. They are the purpose and focus of our work.</p> <p>Our goal is to improve the quality of life of persons with disability, and to promote a truly inclusive society. Whereas the first statement focuses on the help to individuals, the second statement aims at changing society.</p> <p><b>CBM's goals are:</b></p> <ul style="list-style-type: none"> <li>• to support health care for existing conditions which can lead to disability, through local capacity development;</li> </ul>

	<ul style="list-style-type: none"> <li>• to improve the quality of life of persons with disabilities through healthcare, education and rehabilitation services;</li> <li>• to advocate for the inclusion and rights of persons with disabilities in all aspects of development and societal life (mainstreaming).</li> </ul> <p><b>International Cooperation</b>  CBM works in cooperation with United Nations (UN) agencies, including the World Health Organization (WHO), NGOs, Disabled Peoples' Organisations (DPOs) and persons with disabilities to develop networks and programmes that include persons with disabilities.</p> <p>CBM, the WHO and the International Agency for the Prevention of Blindness (IAPB) were founding members of "VISION 2020: the Right to Sight," a programme to eliminate avoidable blindness by the year 2020. CBM also supports "WWHearing", an international initiative for the provision of affordable hearing aids in low income countries.</p>
<b>Values</b>	<p><b>CBM's Core Values</b></p> <p>The Core Values establish the culture of CBM. They influence our thinking and daily behaviour. They are realistic, clearly stated, aspirational and universal to CBM's work. The core values are used in policy, priority setting, decision making and implementation of our work. CBM's leadership are to model the core values.</p> <ul style="list-style-type: none"> <li>• <b>We aspire to follow the teachings of Jesus Christ</b>  We believe that our primary purpose can only be achieved through dependency on God. We value all people as equals before God.  We believe that CBM should reflect the teaching and example of Jesus Christ in our day-to-day relationships, activities and decision making.  As part of the worldwide Christian Fellowship, CBM places emphasis on its role in the Christian social ministry and will endeavour to work with churches and local Christian partners wherever possible.  We believe that the local church is best placed to know how to evangelise and preach the word.</li> <li>• <b>We are an international organisation</b>  We aspire to be a global organisation, making optimum use of international human</li> </ul>

	<p>and financial resources, in all aspects of our work.</p> <ul style="list-style-type: none"> <li>• <b>We aim for quality in what we do</b> Wherever possible we work through partner agencies, Christian, secular and governmental. We seek to enable our partners to increase and improve their services for people with disability, ultimately becoming self-sufficient in human and financial resources.</li> <li>• <b>We are good stewards of our resources</b> We will act with integrity towards all individuals. We are good stewards and seek to be accountable to donors and clients of the resources entrusted to us. We have high standards of financial control that are transparent and verifiable.</li> <li>• <b>We communicate honestly and respectfully</b> We value clear, honest, respectful and transparent communication between all stakeholders both inside and outside CBM. We value diversity, seeking to have an attitude of mutual respect for other cultures and opinions, among all our stake holders.</li> <li>• <b>We practice and promote inclusion</b> We advocate for the inclusion of people with disability as equals in all aspects of society. We believe that people with disability have the same rights as others to healthcare, education, and livelihoods.</li> </ul> <p>The CBM Family comprises the Member Associations (MAs), and CBM e.V., , all of whom subscribe to these core values. We will work together in a joint and unified international effort to provide services to persons with disability.</p>
<p><b>Primary brands</b></p>	

## Major programmes

### **VISION 2020: A Global Alliance for Sight**

In 1999 CBM was one of the founding organisations to launch “VISION 2020: a global initiative to eliminate avoidable blindness by the year 2020”. Members of the International Agency for the Prevention of Blindness (IAPB) developed a partnership with the World Health Organization (WHO) to form a Global Alliance of like-minded organisations working together to give all people in the world, particularly the millions of needlessly blind, “the right to sight”.

### **Community Based Rehabilitation (CBR)**

CBR is a way of ensuring that more persons with disabilities have access to opportunities and good quality, appropriate services so they can fully participate in community life.

CBR supports access to services by persons with disabilities and their families, and advocates for the inclusion of persons with disabilities in all aspects of society. This approach, with its emphasis on developing inclusive communities, and the promotion of accessible environments, not just on the ‘rehabilitation’ of individuals, makes CBR an integral part of community development.

### **Hearing loss and WWHearing**

Deafness and hearing impairment can have profound effects on people of all ages. Helen Keller, who was blind and deaf, said “blindness separates us from things, but deafness separates us from people.” 278 million people in the world have a moderate to severe hearing impairment (WHO estimates). Two thirds of those with hearing loss live in low income countries and 68 million are children.

### **Disability – a Human Rights Issue**

Every day, persons with disabilities are denied their basic human rights. If there is to be a long-term impact on peoples’ lives, the full inclusion of persons with disabilities in all aspects of life needs to be promoted as a prerequisite to a fair and just society.

CBM recognises and advocates that persons with disabilities have the same rights and opportunities as every other person. CBM encourages its partners to address the needs of persons with disabilities in their communities, and also to advocate for justice and equality, persuading others of their responsibilities towards persons with disabilities.

	<p>For example, CBM supports schools, trains teachers, and develops learning materials for children with disabilities; to achieve a sustainable impact we also advocate that governments put in place the policies, plans and resources to provide education for every child.</p>
<p><b>Core activities</b></p>	<p><b>What does VISION 2020 look like on the ground?</b></p> <p>The VISION 2020 strategy is to implement eye care services as an integrated part of general healthcare through “district level” eye care teams who are appropriately trained and equipped to provide primary and secondary level services for a population of approximately 1 million people. This “community and district level” model is replicated to develop a national programme, so that a country of 20 million people may have about 20 such “district” eye care teams/ units and programmes.</p> <p><b>Therefore each community and district programme consists of 3 main components:</b></p> <ul style="list-style-type: none"> <li>• human resource development to train an eye care team and community workers;</li> <li>• infrastructure development to equip the team with the medicines, instruments etc. which they require;</li> <li>• disease control targeted at the main treatable and preventable diseases in that community, delivered as a part of a comprehensive, integrated and sustainable eye care service.</li> </ul> <p><b>The priority conditions for the first phase of VISION 2020 are:</b></p> <ul style="list-style-type: none"> <li>• cataract, responsible for approximately 17 million blind people worldwide, which can be successfully cured by an operation;</li> <li>• refractive error, which causes visual loss and sometimes blindness, and can be treated with spectacles;</li> <li>• trachoma, an eye infection, which occurs in very poor communities that have inadequate water supplies and sanitation;</li> <li>• vitamin A deficiency, which causes blindness in infants and preschool children due to poor diet and infections such as measles and diarrhoea;</li> <li>• Onchocerciasis (river blindness), mainly found in Africa, which is a parasitic infection transmitted by a fly, for which Mectizan (a donated medicine) can prevent visual loss and blindness.</li> </ul>

### **How does CBR work?**

Comprehensive CBR involves working with people with all forms of impairment, focusing on networking with existing health, education, livelihood and social services so that they include the needs and potentials of persons with disabilities. Sustainability and continuity can be achieved by encouraging persons with disabilities and their families to become involved in community affairs and by encouraging the community to recognize and meet the needs of persons with disabilities.

Examples of CBR at work include: accessing eye care surgery to cure cataract, the provision of hearing aids, medication for epilepsy, getting a blind child into mainstream education, micro-finance for self-employment, teaching sign language to community members, overcoming stigma associated with psychosocial impairment and promoting the development of Disabled Persons' Groups and Organisations.

### **The main activities of WWHearing are to:**

- encourage appropriate, affordable hearing aids and services
- develop and publish "Guidelines in Hearing Aids and Services for Developing Countries"
- gather information on provision and need in developing countries
- stimulate public-private partnerships (PPPs) in affected countries
- promote projects for fitting, follow-up, repair and training
- undertake studies to evaluate models for hearing aid service delivery in countries such as India and China.

### **Advocacy for disability issues**

#### **Creating Awareness**

CBM works to raise awareness about disability with governments, donor agencies and other NGOs, advocating that the fight against poverty has to include persons with disabilities. CBM also tries to create understanding about the barriers faced by persons with disabilities living in the poorest communities.

#### **Sharing Knowledge**

CBM has experienced specialists in community based rehabilitation (CBR), healthcare, and education. We also conduct studies to identify the most cost effective interventions to prevent and treat disability.



	<p>CBM makes this expertise available through publications, workshops and training programmes to share knowledge with partners and other agencies.</p> <p><b>Networking</b></p> <p>CBM works with like-minded organisations to put disability on the international agenda. One example is the International Disability and Development Consortium, a group of 19 Disabled People’s Organisations and development organisations committed to improving the lives of persons with disabilities in the developing world. Through networking with IDDC partners a study has been conducted demonstrating the necessity of including persons with disabilities in development interventions.</p> <p><b>Lobbying</b></p> <p>In certain situations, CBM will take a proactive approach to guide donor agencies to include disability in their own policies. This requires CBM to stay informed on developmental policies and programmes of donor governments, and take specific targeted actions to promote the inclusion of disability issues. We do this by meeting directly with policy makers and disseminating policy papers to explain our viewpoint.</p>
<p><b>Ownership and legal form</b></p>	<p>Christoffel-Blindenmission Christian Blind Mission e. V. (CBM e.V.) is an Association registered under German law and is domiciled 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). 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. The primary (but not exclusive) role of CBM e.V. is to formulate, plan, execute and coordinate the joined overseas programme work. Its financial means are made available by the Member Associations. Therefore CBM e.V. doesn’t raise funds on its own. The number of Member Associations in the year 2009 is 9, which supported 900 projects worldwide to improve the quality of life of persons with disability.</p> <p>The legislative and executive bodies of the Association are</p> <ul style="list-style-type: none"> <li>• the Assembly of Members</li> <li>• the Board</li> <li>• the Senior Leadership Team</li> </ul>

### **Responsibilities of the Assembly of Members**

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. The Assembly will be a forum for the spiritual refreshment and growth of those who work for the CBM family

### **Responsibilities of the Board**

The Board of Directors of CBM e.V. is responsible for the corporate governance of the Organisation. The Board guides and monitors the business and affairs of CBM e.V. on behalf of the Assembly of Members by whom they are elected and to whom they are accountable. The term of office is 4 years, renewable once only.

The Directors of CBM e.V. are not remunerated in any form for their service to the organisation with the exception of A. Foster who is a paid employee of CBM e.V. and receives compensation for his role in his capacity as President and Chief Executive officer of CBM e.V. He is not provided any further remuneration for his role as Director of CBM e.V.

### **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

### **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 are responsible for key areas of core competence of the Association. They constitute the Senior Leadership Team. The management of the Association shall be conducted in an efficient and cost effective way, reflecting the Association's Christian spirit, beliefs and values and respect towards donors and the beneficiaries of the Association's work.

	<p><b>Principles of good corporate governance</b></p> <p>CBM e.V.'s Corporate Governance Statement is structured with reference to nine principles of good corporate governance, according to best practice Principles and Guidelines, which are as follows:</p> <ol style="list-style-type: none"> <li>1 Directors should observe and foster high ethical standards.</li> <li>2 There should be a balance of independence, skills, knowledge, experience, and perspectives among directors so that the board works effectively.</li> <li>3 The board should use committees where this would enhance its effectiveness in key areas while retaining board responsibility.</li> <li>4 The board should demand integrity both in financial reporting and in the timeliness and balance of disclosures on entity affairs.</li> <li>5 The remuneration of directors and executives should be transparent, fair, and reasonable.</li> <li>6 The board should regularly verify that the entity has appropriate processes that identify and manage potential and relevant risks.</li> <li>7 The board should ensure the quality and independence of the external audit process.</li> <li>8 The board should foster constructive relationships with stakeholders that encourage them to engage with the entity.</li> <li>9 The board should respect the interests of stakeholders within the context of the entity's ownership type and its fundamental purpose.</li> </ol>
<p><b>Operational structure</b>  <i>Including roles and responsibilities of global and national entities</i></p>	<p><b>Member Associations</b></p> <p>Within the reporting period, CBM e.V. has nine Member Associations which fulfil the following key functions:</p> <p><b>Fundraising</b> - Fundraising is mainly from individual donors, as well as some Corporations, Foundations and Governmental Agencies.</p> <p><b>Advocacy</b></p> <p><b>PR and media communication</b></p> <p>MAs are legally independent organisations and not subject to this report.</p>

	<p><b>CBM e.V. - International Office</b></p> <p><b>The President</b> is a member of the CBM Boards and is responsible for the overall management of CBM e.V. .</p> <p><b>Fundraising Support and Research</b> for MAs related to Brand Management, International Fundraising, Communication &amp; Public Relations and the CBM website</p> <p><b>Human Resources</b> deals with HR Mgt., Training/ Development, Recruitment and Advisory &amp; HR Services</p> <p><b>Finance &amp; Corp. Dev.</b> is organised in units such as Finance, Process Control &amp; Monitoring and Business Services</p> <p><b>Programme Development</b> is structured in Research &amp; Policy, Programme Planning and Programme Coordination. The Regional Offices are administrating project implementation in the following regions:</p> <ul style="list-style-type: none"> <li>South East Asia</li> <li>Central Asia</li> <li>South Asia North</li> <li>South Asia South</li> <li>West Asia/North Africa</li> <li>East Africa</li> <li>Central Africa</li> <li>Southern Africa</li> <li>West Africa</li> <li>Latin America</li> <li>Inter-regional</li> </ul> <p><b>Inclusive Development</b> is organised in Inclusive Development Advisory Working Groups, EU-Liaison Office, WHO and other Alliances and the GTZ Liaison Person</p>
<p><b>Location and address of global headquarters/ secretariat</b></p>	<p><b>CBM e.V. International Office</b>  Nibelungenstraße 124  64625 Bensheim  Germany</p>

<b>Number of countries where the organisation operates</b> <i>Please attach list of all countries where you operate</i>	In 2009 CBM e.V. has supported 883 projects in 98 countries (CBM Report of Activities 2009)
<b>Number of employees</b>	In 2009 CBM had 182 employees, 65 of whom are working in the International Office in Bensheim and 117 are overseas co-worker (Annual Report CBM e.V.)

<b>Finance</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
Income from	Not applicable	Not applicable	Not applicable
- <b>Individual donations</b>	See page 9 "ownership"	See page 9 "owenship"	See page 9 "owenship"
- <b>Foundations</b>			
- <b>Governments</b>			
- <b>International Organisations</b> <i>UN, EU, World Bank etc.</i>			
- <b>Business</b>			
- <b>Others - <i>please specify</i></b>			
<b>TOTAL INCOME</b>	<b>66.9 Mio EUR</b>	<b>67.2 Mio EUR</b>	<b>60.8 Mio EUR</b>
<b>Total income by country - for countries/regions that make up 5 percent or more of total income</b> <i>Please list countries and provide total income for each one</i>			
Expenditure for			
- <b>Programmes and activities directly addressing the organisation's purpose</b>	<b>62.4 Mio EUR</b>	<b>62.8 Mio EUR</b>	<b>56.4 Mio EUR</b>
- <b>Fundraising</b>			
- <b>Administration</b>	<b>4.9 Mio EUR</b>	<b>4.7 Mio EUR</b>	<b>4.3 Mio EUR</b>
- <b>Others - <i>please specify</i></b>			
<b>TOTAL EXPENDITURE</b>	<b>67.2 Mio EUR</b>	<b>67.2MioEUR</b>	<b>60.8 Mio EUR</b>
<b>Total expenditure by country - for countries/regions that make up 5 percent or more of total expenditure</b> <i>Please list countries and provide total expenditure for each one</i>			
<b>Reserves</b>	<b>310</b>	<b>18</b>	<b>77</b>
Significant changes during the reporting period regarding size, structure, or ownership of both liquid and property reserves <i>including</i>	Country Coordination Offices have been opened in China and Vietnam. CBM Kenya has been included as a CBM Member		

<ul style="list-style-type: none"> <li>- <i>the location of operations, including opening of new offices, starting new major activities, and closings</i></li> <li>- <i>legal status or ownership</i></li> <li>- <i>global structure and governance</i></li> </ul>	<p><b>Association on 25 June 2010 by the General Assembly.</b></p>
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## 2. Compliance with the principles of the INGO Accountability Charter

### Respect for Universal Declaration of Human Rights

No.	Best Practice	Evidence	Compliance	Action Plan if not/not fully in Compliance
1	Vision, mission, values and key documents position the organisation's work in the context of Universal Declaration of Human Rights	The organisation's statutes and key programmatic documents.	<ul style="list-style-type: none"> <li>○ Fully</li> </ul>	
2	The organisation's practice fully complies with its policies.	The organisation confirms for the reporting period that it has been working in line with Universal Declaration of Human Rights and that it has resolved any formal written complaints ( <i>formal written complaints: either in email or letter through mail or in person with contactable complainant's correspondence. All formal complaints to be acknowledged within 1 month of receipt and complaints resolved within 6 months of receipt</i> ) it may have received concerning its alleged breach of these Principles.	<ul style="list-style-type: none"> <li>○ Partial</li> </ul>	<p>The elected staff council represent the CBM rights and values of the employees in CBM e.V. and address complaints and reports annually to all staff.</p> <p>The grievance process is under review and its status will be reported in the upcoming report.</p>

		The Organisation has a Board authorised system to deal with complaints.		
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## Independence

No.	Best Practice	Evidence	Compliance	Action Plan if not/not fully in Compliance
3	<ul style="list-style-type: none"> <li>- Organisation receives less than 50% from one single source;</li> <li>- Organisation is not owned/controlled by government, political party or business</li> </ul>	Documentation on <ul style="list-style-type: none"> <li>- ownership and</li> <li>- income</li> </ul>	<ul style="list-style-type: none"> <li>o Partially</li> </ul>	CBM Germany is generating more than 50% of the programme funding – however this funding is composed of the majority of individual donors and co-funding organisations. In 2010 a new Member Association CBM Kenya has been accepted by the General Assembly. The development of smaller MAs is fostered by the CBM family. Additional MAs are considered within the CBM strategy 2015.

## Responsible Advocacy

	Best Practice	Evidence	Compliance	Action Plan if not/not fully in Compliance
4	The organisation has written policies ensuring	The organisation's written advocacy	<ul style="list-style-type: none"> <li>o Partially</li> </ul>	Advocacy work is coordinated in the Advocacy



	<p>that its public policy positions and advocacy are</p> <ul style="list-style-type: none"> <li>- in line with its mission and strategy</li> <li>- accurate and</li> <li>- conform with applicable national law</li> </ul>	<p>policies</p> <ul style="list-style-type: none"> <li>- describe the criteria or circumstances in which it will involve itself;</li> <li>- define the process for adopting and implementing its positions, involving partners, experts and other parties as appropriate;</li> <li>- contain due diligence provisions and sign off procedures ensuring legal compliance and avoiding unfair or irresponsible public criticism and undue harm to third parties.</li> </ul>		<p>Advisory Working Group.</p> <p>Basis for the CBM advocacy work are the policies on inclusive development and development and disability policy.</p> <p>A strategic project deals with the development of an advocacy frame work for CBM. The results will be available in 2011 (next report)</p>
5	<p>The organisation's practice fully complies with its policies.</p>	<p>The organisation confirms for the reporting period that it has not been in breach of its own advocacy policies and that it has resolved any formal written complaint it may have received concerning its alleged breach of these policies.</p> <p>The Organisation has a Board authorised system to deal with complaints.</p>	<ul style="list-style-type: none"> <li>o Fully</li> </ul>	<p>CBM complies with the above mentioned policies.</p>

## Effective Programmes

No.	Best Practice	Evidence	Compliance	Action Plan if not/not fully in Compliance
6	The organisation's programmes are conducted in genuine partnership with local communities.	The organisation's written programme strategy, evaluations of terminated and ongoing programmes and other relevant documents provide evidence that the organisation's programmes strengthen self-reliance, self-help and popular participation by empowering individuals and communities and building capacities of local structures.	○ Fully	Global Programme Strategy, Partnership Framework Memorandum and Partner Contracts. These documents are reviewed and adopted on regular basis.
7	The organisation's programmes aim for sustainable development.	The organisation's written programme strategy, evaluations of terminated and ongoing programmes and other relevant documents provide evidence that the organisation's programmes <ul style="list-style-type: none"> <li>- are based on the potential of local resources to sustain the activity</li> <li>- contribute to further strengthening sustainability at local level and</li> <li>- do not create or increase dependence on external support.</li> </ul>	○ Fully	See above
8	The organisation's programmes are appropriate for the local needs and conditions.	The organisation's written programme strategy, evaluations of terminated and ongoing programmes and other relevant documents provide evidence that the organisation's programmes <ul style="list-style-type: none"> <li>- take relevant local conditions into account, e.g. by involving local stakeholders in all stages of programme design and</li> </ul>	○ Fully	In addition to the documents above, the global programme strategy is broken down into regional strategies which address local needs. The time frame for the cooperation with local strategic partners is 3 years.

		<p>implementation</p> <ul style="list-style-type: none"> <li>- take appropriate care of relevant local gender, diversity, cultural and religious issues;</li> <li>- avoid negative environmental impact and, where possible, secure a positive impact.</li> </ul>		
9	Funds raised for specific programmes reach the people or cause in whose name they were raised.	The organisation's fundraising and donor information materials, donor communication, programme reports and relevant finance statements provide evidence that funds raised for a specific cause have been used to further that cause.	<ul style="list-style-type: none"> <li>o Fully</li> </ul>	Report of activity, Clear budget allocation process which ensures that designated funds are used in the earmarked context. Recently the accounting principles have been summarised and will be presented to the CBM Board in November 2010. The financial reporting of projects has been standardised and will ensure that funds are used for their specific purpose.
10	The organisation's practice fully complies with its policies.	<p>The organisation confirms for the reporting period that it has not been in breach of its own programme policies and that it has resolved any formal written complaints it may have received concerning its alleged breach of these policies.</p> <p>The Organisation has a Board authorised system to deal with complaints.</p>	<ul style="list-style-type: none"> <li>o Fully</li> </ul>	

## Non-Discrimination

No.	Best Practice	Evidence	Compliance	Action Plan if not/not fully in Compliance
11	The organisation promotes diversity, gender equity and balance, impartiality and non-discrimination in all activities, both internal and external.	<ul style="list-style-type: none"> <li>- The organisation's written non-discrimination policy affirming its commitment to gender equity, to non-discrimination for sexual orientation, to ethnic and racial diversity, to the inclusion of people with disabilities at staff and board levels;</li> <li>- The organization's plans and operations which fully reflect the non-discrimination policy;</li> <li>- The organisation's most recent personnel orientations, trainings and instructional material addressing non-discrimination.</li> </ul>	<ul style="list-style-type: none"> <li>o Partially</li> </ul>	<p>CBM is part of the German Diakonisches Werk. (the Protestant Charitable Organisation in Germany) Therefore, it is not possible to hire employees without a church affiliation on a long term basis in certain locations.</p> <p>(Attached the AVR guidelines). CBM follows the German law. Since 2005, the Diakonischen Corporate Governance Kodex exists and all institutions with more than 50 employees and more than 2 million EUR turnovers have to report. In the CBM strategy 2015 gender equity, impartiality and non discrimination activities have been addressed within one strategy objective. Reporting is due in 2012.</p>

12	The organisation's practice fully complies with its policies.	The organisation confirms for the reporting period that it has no knowledge of cases where it may have been in breach of its own non-discrimination policy and that it has resolved any formal written complaints it may have received concerning its alleged breach of these policies. The Organisation has a Board authorised system to deal with complaints.	○ Fully	Yes, no legal case or complaint in reporting period
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## Transparency

No.	Best Practice	Evidence	Compliance	Action Plan if not/not fully in Compliance
13	The organisation is open, transparent and honest about its structures, mission, policies and activities.	<ul style="list-style-type: none"> <li>- The organisation's reports which adhere to generally accepted standards of technical accuracy and honesty in presenting and interpreting data and research;</li> <li>- The organisation complies with relevant governance, financial accounting and reporting requirements in the countries where it is based and operates.</li> </ul>	○ Fully	See website and "cbm profile and fact sheets" download
14	The organisation reports publicly at least once a year about its activities and achievements.	<p>The organisation's annual report which contains:</p> <ul style="list-style-type: none"> <li>- Mission and values;</li> <li>- Objectives and outcomes achieved in programme and advocacy;</li> <li>- Environmental impact;</li> </ul>	○ Partially	Environmental impact and human rights impact is not yet reported on. Should be included in the future reports.

		<ul style="list-style-type: none"> <li>- Human rights impact;</li> <li>- Governance structure and processes, and main office bearers;</li> <li>- Main sources of funding from corporations, foundations, governments, and individuals;</li> <li>- Financial performance;</li> <li>- Compliance with the INGO Accountability Charter and</li> <li>- Contact details.</li> </ul>		
15	The organisation's annual financial report will conform to relevant laws and practices and be audited by a qualified independent public accountant whose statement will accompany the report.	Independently audited annual accounts	<ul style="list-style-type: none"> <li>o Fully</li> </ul>	CBM e.V. voluntarily commissioned audit statements by external independent auditors.
16	The organisation's practice fully complies with its policies.	The organisation confirms for the reporting period that it has no knowledge of any complaints concerning the accuracy or relevance of its reporting and that it has resolved any formal written complaints it may have received concerning its alleged breach of its reporting provisions. The Organisation has a Board authorised system to deal with complaints.	<ul style="list-style-type: none"> <li>o Fully</li> </ul>	

## Good Governance

No.	Best Practice	Evidence	Compliance	Action Plan if not/not fully in Compliance
17	The organisation has a governing body which has responsibility for the oversight of all aspects of the organisation.	<p>The organisation's bylaws, terms of reference for the governing body, and relevant policies and procedures allocate ultimate authority to the organisation's governing body.</p> <p>These documents also state that the governing body</p> <ul style="list-style-type: none"> <li>- selects, supervises and evaluates the chief executive,</li> <li>- oversees programme and budgetary matters</li> <li>- defines the overall strategy, consistent with the organisational mission,</li> <li>- verifies that resources are used efficiently and appropriately,</li> <li>- ensures that performance is measured,</li> <li>- secures financial integrity and</li> <li>- makes sure that public trust is maintained.</li> </ul> <p>Documentation on the activities of the governing body shows that all the above tasks have been undertaken thoroughly and successfully.</p>	<ul style="list-style-type: none"> <li>o Fully</li> </ul>	
18	The work of the organisation's governing	The organisation's bylaws, terms of reference for the governing body, and	<ul style="list-style-type: none"> <li>o Fully</li> </ul>	

	<p>body takes place in a clearly defined framework of rules and procedures covering the appointment, responsibilities and terms of members of the governing body.</p>	<p>relevant policies and procedures</p> <ul style="list-style-type: none"> <li>- identify required qualifications and expertise of the members of the governing body and the mix of skills across the group</li> <li>- specify the frequency of meetings of the governing body,</li> <li>- specify adequate attendance by directors (at least a majority of <i>directors</i> on average), and</li> <li>- lay down voting requirements</li> <li>- provide a process for evaluating the governance body's own performance.</li> </ul> <p>Records of the meetings provide evidence that meetings were held and which decisions were taken.</p> <p>A regular general meeting takes place with authority to appoint and replace members of the governing body.</p>		
19	<p>The organisation tries to prevent and, if they occur, actively manages conflicts of interest.</p>	<p>The organisation's bylaws, terms of reference for the governing body, and relevant policies and procedures require that members of the governing body and employees:</p> <ul style="list-style-type: none"> <li>- disclose any affiliation they have with an actual or potential supplier of goods and services, recipient of grant funds, or organisation with competing or conflicting objectives;</li> </ul>	<ul style="list-style-type: none"> <li>o Fully</li> </ul>	<p>See conflict of interest register as part of board meeting procedures.</p>



		<ul style="list-style-type: none"> <li>- absent themselves from discussion and abstain from voting or otherwise participating in a decision on any issue in which there is a conflict of interest; and</li> <li>- refuse large or otherwise inappropriate gifts for personal use.</li> </ul>		
20	The organisation's practice fully complies with its policies.	<p>The organisation confirms for the reporting period that it has no knowledge of any irregularities in its governance system and that it has resolved any formal written complaints it may have received concerning its governance system or members of its governing body.</p> <p>The Organisation has a Board authorised system to deal with complaints.</p>	<ul style="list-style-type: none"> <li>o Yes</li> </ul>	

## Ethical Fundraising

No.	Best Practice	Evidence	Compliance	Action Plan if not/not fully in Compliance
21	In accepting funds the organisation ensures that it complies with its own ethical standards.	The organisation's written policy for accepting or refusing certain donations and subsidies clearly states which sources of funding are not acceptable to the organisation for	<ul style="list-style-type: none"> <li>o Not applicable See page 9 "Ownership"</li> </ul>	However, all the CBM MAs have an ethical FR policy.

		ethical reasons.		
22	The organisation respects the rights and wishes of donors.	<p>The organisation's written policy confirms donors' rights</p> <ul style="list-style-type: none"> <li>- to be informed about causes for which the organisation is fundraising;</li> <li>- to be informed about how their donation is being used;</li> <li>- to have their names deleted from mailing lists;</li> <li>- to be informed of the status and authority of fundraisers and to anonymity except in cases where the size of their donation is such that it might be relevant to the organisation's independence and</li> <li>- that donations accepted for a specific purpose, are used for that purpose.</li> </ul> <p>The organisation's fundraising and donor information materials and donor communication are complying with donors' rights.</p>	<ul style="list-style-type: none"> <li>o Not applicable See page 9 "Ownership"</li> </ul>	
23	In raising funds, the organisation accurately describes its activities and needs. It uses donations in line with the information and assurances given to the donor.	<p>The organisation's fundraising materials and communication</p> <ul style="list-style-type: none"> <li>- show how the donation will further the organisation's mission;</li> <li>- neither minimise nor overstate the size or urgency of the challenge the organisation wants to address;</li> <li>- do not contain any material omissions or exaggerations of</li> </ul>	<ul style="list-style-type: none"> <li>o Not applicable See page 9 "Ownership"</li> </ul>	

		<p>facts, misleading photographs, nor create a false impression or misunderstanding;</p> <ul style="list-style-type: none"> <li>- show how organisation will handle any shortfall or excess of income raised for a specific project.</li> </ul> <p>The organisation's donor information materials and communication provide detailed documentation on the use of donations.</p> <p>Follow-up with donors about clarity and quality of materials sent to them shows that the organisation's intended message is accurately getting through.</p>		
24	The organisation records and publishes details of all major institutional gifts and gifts-in-kind clearly describing the valuation and auditing methods used.	<p>The organisation's written gifts-in-kind policy</p> <ul style="list-style-type: none"> <li>- states under which conditions and for which purposes gifts-in-kind are being accepted;</li> <li>- provides clear parameters for valuation and auditing of gifts-in-kind.</li> </ul> <p>The organisation's documentation of all major institutional gifts and gifts-in-kind is complete and up-to-date.</p>	<ul style="list-style-type: none"> <li>o Not applicable See page 9 "Ownership"</li> </ul>	
25	The organisation ensures that donations sought indirectly, such as through third parties, are solicited and received in full	<p>The organisation's policy for the use of agents or other third parties for fundraising purposes states</p> <ul style="list-style-type: none"> <li>- that contracts between the organisation and a third party will</li> </ul>	<ul style="list-style-type: none"> <li>o Not applicable See page 9 "Ownership"</li> </ul>	

	conformity with its own practices.	<p>be in writing and</p> <ul style="list-style-type: none"> <li>- that these contracts will oblige the third party to comply fully with the organisation's fundraising policy and ethical standards.</li> </ul>		
26	The organisation's practice fully complies with its policies.	<p>The organisation confirms for the reporting period that it has no knowledge of any significant breaches of its fundraising and related policies and that it has resolved any formal written complaints it may have received concerning its own or its agents' fundraising materials and practice.</p> <p>The Organisation has a Board authorised system to deal with complaints.</p>	<ul style="list-style-type: none"> <li>o Not applicable See page 9 "Ownership"</li> </ul>	

## Professional Management

No.	Best Practice	Evidence	Compliance	Action Plan if not/not fully in Compliance
27	The organisation's management is professional and effective and the organisation's policies and procedures seek to promote excellence in all respects.	<p>The organisation's written management terms and conditions, policies and procedures contain</p> <ul style="list-style-type: none"> <li>- job specifications and personnel profiles for the CEO and Senior Management Team positions</li> <li>- annual work plans for the CEO and the Senior Management Team directly referring to the</li> </ul>	<ul style="list-style-type: none"> <li>o Fully</li> </ul>	

		<p>organisation's strategy</p> <ul style="list-style-type: none"> <li>- an appraisal system with the CEO being appraised by the governing body.</li> </ul> <p>The organisation's strategy and key policies lay down clear objectives and criteria defining excellence.</p>		
28	Financial management and control ensure that all funds are effectively used and minimise the risk of funds being misused.	<p>The organisation operates according to a budget approved by its governing body.</p> <p>The organisation exercises adequate internal controls over disbursements to avoid unauthorised payments, prohibiting any un-auditable transactions or loans to members of its governing body or staff.</p> <p>The organisation's annual, audited financial statements</p> <ul style="list-style-type: none"> <li>- are produced by a certified public accountant;</li> <li>- presented timely (normally not later than 6 months after the end of the financial year) and in line with the organisation's written finance policy;</li> <li>- comply with nationally accepted accounting standards and legal requirements.</li> </ul>	<ul style="list-style-type: none"> <li>o Fully</li> </ul>	CBM Administrative Regulations, CBM Authority Structure, Independent Audit Statements and Reports.
29	The organisation has evaluation procedures for	The organisation incorporates appropriate monitoring and evaluation	<ul style="list-style-type: none"> <li>o Partially</li> </ul>	Code of conduct for accountability is in the

	its governing body, staff, programmes and projects and conducts monitoring and evaluation on the basis of mutual accountability.	practices in all relevant policies and systems establishing mutual accountability as part of its culture.  The organisation conducts regular and deliberate evaluative activities to examine progress towards its goals and mission; and applies in its budget and work plans adequate financial and human resources for monitoring and evaluation.		process of being developed.  A system for Monitoring & Evaluation is developed.  Will be included in the 2011 report-
30	The organisation ensures that its partners meet the highest standards of probity and accountability.	In its policies guiding the selection of and cooperation with partners the organisation - identifies adequate criteria for the selection of effective, legitimate and reliable partners;  - takes adequate provisions to exclude links with organisations or individuals involved in illegal or unethical practice.	o Fully	
31	The organisation recognises the crucial role the quality and dedication of its staff play in the success of its work and is committed to investing in human resource development.	The organisation's written human resources policies and procedures - conform fully with relevant international and national labour regulations;  - provide for remuneration and benefits levels which strike a balance between public expectations of not-for-profit organisations and the need to attract and retain the staff the	o Partially	While CBM e.V. does not have a written human resources policy; the organisation is guided by its General Guidelines as well Financial Guidelines for national and international employees including Regional Directors. Other procedures are: annual performance

		<p>organisation needs to fulfil its mission;</p> <ul style="list-style-type: none"> <li>- apply the best voluntary sector practices in terms of employee and volunteer rights and health and safety at work.</li> <li>- include procedures for evaluating the performance of all staff on a regular basis.</li> </ul>		<p>feedback; objective setting; retirement age policy; travel policies.</p>
32	<p>The organisation takes all required provisions to exclude corruption and bribery from its work.</p>	<p>The organisation's relevant policies</p> <ul style="list-style-type: none"> <li>- specifically prohibit acts of bribery or corruption by staff or other persons working for, or on behalf of, the organisation;</li> <li>- identify appropriate steps to be undertaken in cases of suspected bribery or corruption.</li> </ul>	<ul style="list-style-type: none"> <li>o Partially</li> </ul>	<p>Code of conduct for accountability is in the process of being developed. Already included in the employee contract is a paragraph on the handling donations.</p>
33	<p>The organisation respects sexual integrity in all its programmes and activities, and prohibits gender harassment, sexual exploitation and discrimination.</p>	<p>The organisation's relevant policies contain appropriate provisions</p> <ul style="list-style-type: none"> <li>- preventing sexual exploitation, abuse;</li> <li>- ensuring gender equality;</li> <li>- preventing discrimination in all its forms;</li> <li>- fostering ethnic and racial diversity.</li> <li>-</li> </ul>	<ul style="list-style-type: none"> <li>o Fully</li> </ul>	<p>Complies with the German General Equal Treatment Act (Allgemeine Gleichbehandlungsgesetz, AGG)</p>
34	<p>The organisation provides internal feed-back mechanisms making sure that the organisation consistently stays within its ethical and legal</p>	<p>The organisation's written whistle-blowing policy enables and encourages staff to draw management's attention to activities that may not comply with the law or the organisation's mission and</p>	<ul style="list-style-type: none"> <li>o Partially</li> </ul>	<p>Code of conduct for accountability is in the process of being developed and will be reported in 2011. The CBM Child Protection</p>

	framework and follows its mission.	commitments, including the provisions of the INGO Accountability Charter.		Policy is in place and adhered to. The Development Disability Policy addresses the special situation of women in the development context.
35	The organisation's practice fully complies with its policies.	The organisation confirms for the reporting period that it has no knowledge of any significant breaches of its management policies or related policies and procedures and that it has resolved any formal written complaints it may have received concerning its management provisions and practice. The Organisation has a Board authorised system to deal with complaints.	o Fully	

Date.....

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Chair of the Board

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Chief Executive Officer