CBM 2013 Report

to

INGO Accountability Charter

Using GRI NGO Level C reporting template

Name of organisation:

Filled in by:

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Table of Contents

PROFILE DISCLOSURES

1. Strategic Commitment to Accountability

1.1: Statement from the most senior decision-maker

CBM is an international Christian development organisation, committed to improving the quality of life of persons with disabilities particularly in low-income countries and communities of the world. CBM also seeks to provide preventive and curative measures in order to assist communities at risk of conditions leading to disability. Together with a global network of partners, CBM aims to promote the inclusion of people with disabilities into mainstream development and to make comprehensive healthcare, education and rehabilitation services available and accessible to persons with disabilities in low-income countries and communities.

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. Based on our core values we are committed to meet good practice standards in operational excellence, demonstrating accountability towards our target group, partners, donors, as well as towards the public and peer organisations. Therefore, we fully subscribe to and seek to comply with the International Non-Governmental Organisations (INGO) Accountability Charter. Our report for the year 2013 is our fourth according to the GRI standard and we appreciate the encouraging and informative feedback from the Independent Review Panel on last year's report.

In the short-term, we are focused on greater accountability to our donors through the development of a comprehensive controlling function. Our aim is to ensure both financial and programmatic accountability at all levels of the organisation. This includes the further development of our international finance report, ensuring that designated funds are used appropriately, and improving timely and accurate reports (financial and narrative) from our partners. In addition, we have implemented whistleblowing and partner feedback systems.

In the mid-term, we are further developing accountability mechanisms to the primary stakeholders – people living with both poverty and disability. This is being established through an accessible qualitative monitoring and evaluation programme. We are looking to roll out our green office programme to ensure environmental accountability across the organisation. Further training of our partners is also envisaged to improve reporting and accountability.

In the longer term, our upcoming strategy review and formulation will feature the further development of controlling and accountability mechanisms. The envisaged Post-2015 agenda, the renewed focus on disaster risk reduction and the ongoing human rights agenda with respect to disability will provide opportunities to review and adjust our accountability mechanisms. While

remaining committed to high standards of accountability, we will adjust to new requirements and practices emerging from the relief and development community.

Management decision-making is influenced by accountability throughout CBM. For example, fund-raising expenses are kept proportionate to income raised; Administrative costs are reviewed relative to income and programmatic expense; and partners' are held accountable for results. Management regularly reviews accountability indicators and programmatic/internal audit supplements with random reviews.

Dave McComiskey

President (July 2013 onwards)

2. Organisational Profile

2.1: Name of the organisation

CBM Christoffel-Blindenmission Christian Blind Mission e.V.

2.2: Primary activities

CBM is an international Christian 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. Our Vision is to contribute to an inclusive world in which all persons with disabilities enjoy their human rights and achieve their full potential.

CBM's working principle is to work with partner organisations in the poorest areas of the world. In 2013 CBM worked in 68 countries to develop, implement and monitor, one joint, coordinated overseas programme which is reflected in **CBM's Global Programme Strategy** (GPS-I). GPS-I was formulated in 2009 and had a validity until the end of 2013 as a reaction to an increased understanding of global changes in trends.

The roll out of this strategy marked progress in our programme work and it provided greater alignment with what we do, where we work, with whom we work and how we do our work. This also marked CBM's identity as a disability and inclusive development organisation leading to a wider scope of collaborating with partner organisations (service delivery partners, government, disabled people's organisations, mainstream development organisations, etc.). The strong focus of this strategy was on the capacity building of our Regional Offices and our partners and marked a shift from a more vertical support structure contributing to mainly service oriented projects, to a more horizontal method in adhering to a **twin-track approach**. On one the hand we support partners' in their disability specific services and interventions (health, education, livelihood, community based rehabilitation, prevention, etc.), and on the other hand we strive for and

promote disability inclusion into mainstream development initiatives. Together with our partners, we try to advocate with and influence relevant development stakeholders and ministries and/or other governmental departments in the countries where we work.

In 2013, the efficiency target of the first GPS-I was continued by further reducing the countries where CBM remained active as well as the number of projects. The number of countries was reduced from 73 in 2012 to 68 in 2013, which is in line with the set targets. The project-portfolio, in accordance with the above lines was reduced from 702 in 2012 to 647 projects in 2013, i.e. an eight percent reduction in our project portfolio.

As far as **capacity development** is concerned, the focus in 2013 was on capacitating our regional focal partners, particularly in gender sensitive programme planning, child protection and disability inclusive programme and planning approaches. For 2014, the focus will be on financial accountability, governance, and disability inclusive project cycle management (IPCM) of our Regional Offices and partner organisations.

In 2013, the new **Global Programme Strategy 2014-2018 (GPS-II)** was formulated. GPS-II is built on the main principles of GPS-I (twin track, disability inclusion and advocacy principles) but will have a stronger emphasize on including rights holders and strengthening our collaboration with relevant organisations. Derived from our societal goals the following four programme/target group oriented objectives were formulated, which are summarised in the following graph:

CBM Global Programme Strategy 2014-2018 Strategy Map

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

Mission: CBM is an international Christian development organisation, committed to improving the quality of life of persons with disabilities in the poorest countries of the world.

Target group: All people with disability and those at risk of disability living in poverty in low and middle income countries.

Societal goals Reduction in poverty & inequality / Freedom of choice	Occurrence of preventable impairment is reduced	Persons with disabilities experience an improved quality of life	Persons with disabilities know and can exercise their human rights	Social, economic, political life of communities is inclusive of persons with disabilities	Development cooperation is accessible and inclusive
Target group What must we achieve?	Communities at risk have improved access to health and rehab services to prevent and treat conditions leading to disability	Persons with disabilities have improved access to healthcare, education, and livelihood	Persons with disabilities have a strong voice & participate	Policy & programme commitment to disability in development has improved	

CBM has been significantly involved in **humanitarian assistance** since the Indian Ocean Tsunami disaster in 2004. However, we created an **Emergency**

Response Unit in 2008, contributing towards restoring and improving the quality of life of persons with disability following a disaster or crisis. Also in our disaster response work we follow the twin-track approach in responding to the specific needs of persons with disability during a disaster or crisis, and to influence, mentor, and train different mainstream stakeholders who are engaged in similar humanitarian assistance to include persons with disabilities in their disaster response activities.

Beyond a first phase emergency response, CBM also engages in disability inclusive disaster risk reduction programmes with the objective of reducing loss of life and loss of assets, and to ensure that persons with disability actively participate and contribute in building-up the community resilience. The combination of these two processes contributes towards sustainable development in reducing the risk of disaster and its negative impact on communities.

In 2013, CBM continued to engage in various initiatives **(research activities)** to gather evidence on the impact of our interventions on communities. This included the action research, conducted by CBM's research partner, the International Centre for Evidence in Disability (ICED) at the London School of Hygiene and Tropical Medicine (LSHTM), to address the lack of services for children with cerebral palsy and the low levels of knowledge about the condition in most middle and low income countries.

As a result, a training resource "**Getting to Know Cerebral Palsy**" (launched in June 2013) was developed for empowering parents who care for disabled children. At the end of the training parents were asked about the "most significant changes" resulting from the training. Parents said that they valued having stronger networks with other caregivers of children with disabilities in their community. They felt this resulted in being better able to support and learn from each other. For children the key impact was "being able to play" and "being able to go to school."

During the reporting year, our **Department for International Advocacy and Alliances** (IAA) continued the implementation of its first strategy (available upon request) with the specific objectives to ensure that the rights of persons with disabilities are included in the development of strategies, policies, programmes, and research initiatives. In 2013, the department made major progress in advocating for the rights of persons with disabilities in the formulation of the Post-2015 Sustainable Development agenda.

2.3: Operational structure

CBM is a federation of legally autonomous Member Associations. CBM Member Associations are **independent legal entities** and are governed by their respective country laws and Board. The primary (but not exclusively) task of the CBM Member Associations is to raise funds and to advocate for CBM's mandate within their respective countries. The CBM Charter (also referred to as Memorandum of Understanding) provides definition and understanding of the

roles and responsibilities of the legally independent Member Associations and the International organisation. Member Associations, through the CBM Charter, commit themselves to funding a joint CBM Family programme, coordinated by CBM International. The use of CBM Trademarks and Licensing Agreement provides the framework for joint usage of the CBM brand.

An association manages the joint programme of CBM Family under German law called "**Christoffel-Blindenmission Christian Blind Mission e. V.**" (referred to in this report as **CBM International**). CBM International's financial means are made available by the Member Associations. Therefore, CBM International does not generally raise funds on its own. CBM International is responsible for the formulation, planning, execution, and coordination of CBM's joint programme work. CBM International operates with Regional Offices in Latin America, Africa, and Asia. Regional Offices are typically branches of CBM International; their primary task is to develop regional strategies and plan for the countries in each region, network with partners and, to develop, implement and evaluate a portfolio of projects and programmes for the countries in the region. This unique organisational structure enables CBM to speak in its programme countries with one voice and to implement worldwide standards in all its programme work in an efficient and effective manner.

CBM Worldwide

Member Associations
Australia, Canada, Germany, Ireland, Italy, Kenya, New Zealand, South Africa, Switzerland, UK, USA

International Governance & Leadership
Assembly of Members, CBM International Board, International Executive Committee (IEC), Senior Leadership Team (SLT)

CBM International Office
Bensheim, Germany

CBM Brussels Office
European Union Liaison, International Advocacy & Alliance, Emergency Response, Website Management

Regional Offices

South East Asia Central Asia South Asia	East Africa Central Africa Southern Africa West Africa	Latin America
		Eastern Mediterranean

2.4: Location

Nibelungenstraße 124, 64625 Bensheim, Germany

2.5: Number of countries where the organisation operates

CBM operates in **68 countries worldwide**. In 2013, CBM had the support from over 850,000 active supporters and donors through 11 Member Associations. During the period, CBM and its 506 partner organisations supported 672 projects (including **interregional**) in 68 countries.

The following graph signifies CBM's work worldwide. In line with our Global Programme Strategy (GPS-I), we focused our work in fewer countries.
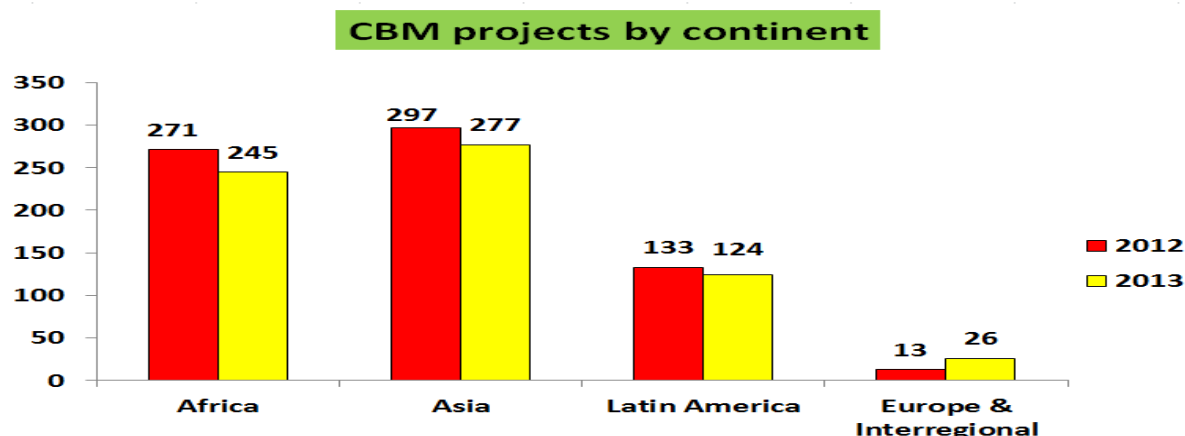
The following image outlines the list of our programme countries by Region and number of projects by country and by region.

Asia - 22 countries in 277 projects

Afghanistan (2)	Timor-Leste (2)
Bangladesh (7)	Pakistan (22)
Cambodia (6)	Papua N. Guinea (9)
China (6)	Philippines (35)
India (109)	Sri Lanka (15)
Indonesia (8)	Tajikistan (1)
Gaza/Israel (6)	Thailand (6)
West Bank (7)	Vietnam (11)
Jordan (5)	Yemen (2)
Lao PDR (3)	Regional Offices (5)
Myanmar (2)	
Nepal (7)	
Iraq (1)	

Africa - 29 countries in 245 projects

Angola (1)	Malawi (7)
Burkina Faso (3)	Niger (3)
Burundi (3)	Nigeria (21)
Cameroon (6)	Rwanda (3)
Central Afric. Rep. (4)	Sierra Leone (3)
Chad (6)	South Africa (3)
D.R. Congo (30)	R.O. South Sudan (3)
Egypt (6)	Sudan (2)
Ethiopia (32)	Swaziland (2)
Ghana (2)	Tanzania (23)
Guinea (1)	Togo (7)
Kenya (31)	Uganda (12)
Lesotho (2)	Zambia (6)
Cote d'Ivoire (1)	Zimbabwe (9)
Madagascar (9)	Regional Offices (4)

Latin America - 16 countries in 124 projects

Bolivia (21)	Haiti (20)
Brazil (11)	Honduras (9)
Chile (2)	Jamaica (1)
Colombia (5)	Mexico (3)
Cuba (2)	Nicaragua (4)
Dominican Republic (1)	Paraguay (2)
Ecuador (14)	Peru (15)
El Salvador (6)	Regional Offices (1)
Guatemala (7)	

Europe

Only 1 project in Ukraine

Interregional

CBM had 25 interregional projects in 2013

2.6: Nature of ownership

CBM is listed in the register of associations as **CBM Christoffel-Blindenmission Christian Blind Mission e.V.** Registration court: Amtsgericht Darmstadt (local court): Registration number: VR20.

CBM International is an Association registered under German law and is based in Bensheim, Germany. Based on the Articles of Association it exclusively follows non-profit and charitable purposes by supporting and implementing projects in addition to advocating for the rights of persons with disability. CBM International is a membership organisation committed to improving the quality of life of people with disabilities in the poorest communities of the world. For further details, please refer to reporting parameter 2.3.

2.7: Target audience: Groups of people we serve including geographic breakdown

We work in collaboration with CBM Member Associations, activists, persons with disabilities, policy makers, UN organisations (in particular with the WHO), civil society organisations, experts in the field of disability, supporters and donors, as well as the public. The groups of people we serve are persons with disability and those at risk of disability in the most disadvantaged societies. We are accountable towards the target group we serve, who are persons with disabilities, families and communities, our local, national and international partner organisations, disabled peoples organisations, staff and volunteers, and towards our individual and institutional donors, and supporters.

Geographical breakdown of persons served in 2013 under each activity

Region	Medical Services for **Eye**	Medical Services for **Ear & Hearing care**	Medical services for persons with **Physical Impairment**	**CBR-CMH** Services	**Education** Services	**Oncho & Trachoma** services
Africa	2,260,796	172,425	368,400	269,804	37,552	13,793,840
Asia	4,603,604	284,251	231,717	405,498	27,594	2,343
Eastern Mediterranean	737,636	35,359	53,127	14,970	13,181	3,749
Latin America	800,837	210,850	12,693	25,035	8,151	3,732
Total	8,402,873	702,885	665,937	715,307	86,478	13,803,664

2.8: Scale of the reporting organisation

We have active support of over **850,000 supporters** and **donors** through **11 Member Associations**. During 2013, we worked with **506 partner** organisations supporting **672 projects** in **68 countries** in Africa, Asia, Latin America, and the Middle East.

Empowerment is a key driver to achieve **inclusion** of persons with disabilities as equal members of their community; therefore, we continued to emphasize and develop our work in:

- **Community Based Rehabilitation (CBR) projects:** In 2013, we supported 197 CBR projects; this included the support for facilitating peer groups for persons with disabilities and their families with 202,505 participants.
- **Education and Rehabilitation projects (E&R):** We supported 386 E&R projects in 2013 reaching 801,785 persons.
- **Livelihood Projects:** With 113 livelihood projects that we supported in 2013, we reached 123,742 persons.
- **Advocacy to influence local or national policy on disability:** In 2013, we supported 441 projects that were involved in advocacy work; 490 projects supported by CBM were involved at the community level to create awareness about the rights of persons with disabilities.
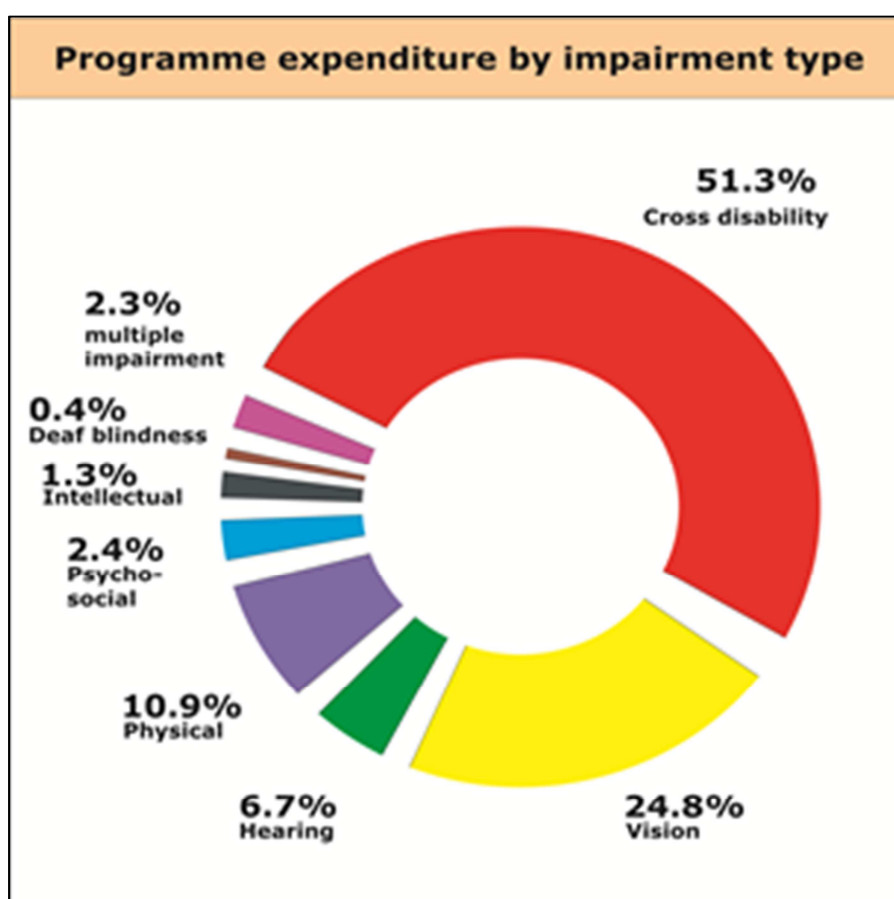
Scale of Activities

1) During the period, with our supported core activities **10,573,480 beneficiaries** received services from our partners of which:
   - ✓ **8,402,873** people received medical **eye services**;
   - ✓ **702,885** people received medical services for **ear conditions**;
   - ✓ **665,937** people received medical services for **orthopedic conditions**;
   - ✓ **801,785** clients received **education or rehabilitation** services.

2) A total number of **13,803,664 million patients** were treated for blinding onchocerciasis and trachoma in 2013 of which:
   - ✓ 11,991,161 people were treated with mectizan for onchocerciasis (oncho);
   - ✓ 1,812,503 people were treated with azithromycin for trachoma.

3) Moreover **6,384,761 treatments** were provided for non-eye related Mass Drug Administration (MDA) activities:
   - ✓ 5,746,274 treatments were provided for Lymphatic Filariasis (LF)
   - ✓ 629,032 for Soil Transmitted Helminthes (STH) and
   - ✓ 9,455 for Schistosomiasis (SCH).

4) **848,885 operations** were performed including 794,061 eye operations, 18,212 ear operations, and 36,441 orthopedic operations

5) A total number of **1,003,703 assistive devices** were distributed, including 795,835 spectacles; 28,918 low vision devices, 21,427 hearing aids, 115,691 orthopedic appliances and 41,832 other devices

6) More than **74,000 professionals were trained** in 2013 (in particular 2,097 doctors, 3,804 nurses and 18,306 teachers) to enable our partners and enhance local and national capacity.
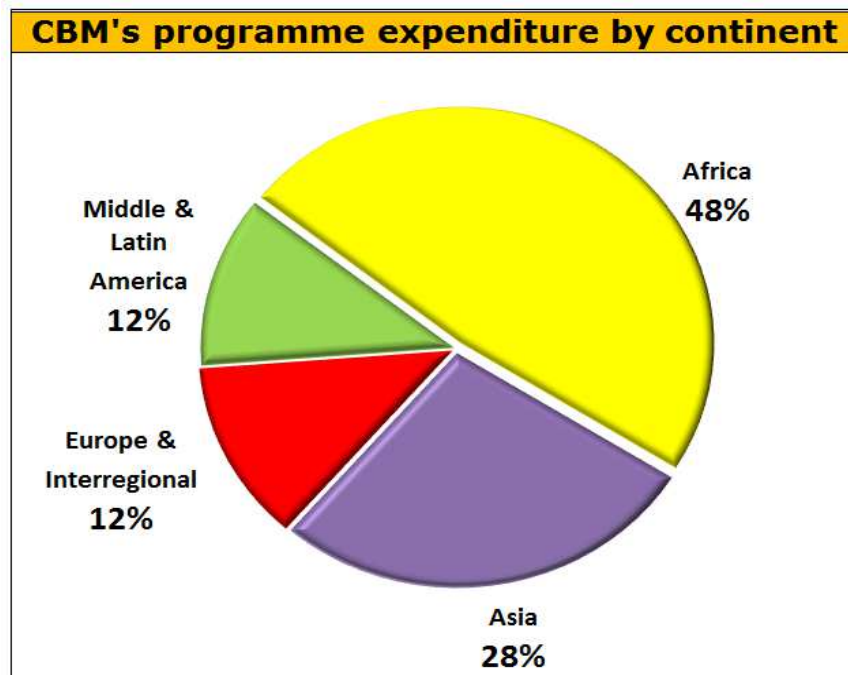
Number of employees at CBM International – 93 (comprising the offices in Bensheim/Germany and Brussels/Belgium)

Key Financial Figures for 2013 (in million €)

Total Income CBM worldwide	225.4 €
Thereof cash donations	123.3 €
Thereof donations in kind	102.1 €
Total expenditures (incl. donations in Kind)	217.0 €
Programme expenditure	173.9 € (80.1%)
Acquisition fundraising	24.3 € (11.2%)
Administration and governance	15.8 € (7.3%)
Strategic development and others	3.0 € (1.4%)

Assets and liabilities for the entire CBM family cannot be reported, since CBM's Member Associations are different independent legal entities and financial reporting requirements are too different from each other. However, assets and liabilities of each Member Association are reported in their respective annual reports which are available on their websites (accessible via www.cbm.org), or can be provided upon request. The above 'Programme expenditure' therefore relates to funds made available to CBM International for CBM's joint programme work by CBM Member Associations.

Programme expenditure by impairment type

51.3% Cross disability
2.3% multiple impairment
0.4% Deaf blindness
1.3% Intellectual
2.4% Psycho-social
10.9% Physical
6.7% Hearing
24.8% Vision

CBM's programme expenditure by continent

- Africa 48%
- Asia 28%
- Middle & Latin America 12%
- Europe & Interregional 12%

2.9: Significant changes during the reporting period regarding size, structure, governance, or ownership

Dave McComiskey succeeded Allen Foster as the President and CEO of CBM International on 29 June 2013. Pierre Bernard Le Bas, Vice President, Fundraising, and Communication left CBM International in late 2013. There were no other significant changes during the reporting period.

2.10: Awards received

We are proud of our and our partners' achievements in eye health and community mental health and psychosocial rehabilitation. We and a number of our partners' received recognition and a number of awards.

The Eye Health Leaders 2013 is a celebration of eye health professionals with the vision and potential to lead the eye health sector in the future. The International Agency for the Prevention of Blindness (IAPB) in partnership with the L'OCCITANE Foundation celebrated a new generation of eye health leaders at the 2013 Council of Members meeting, held on 16-17 September in Brighton. Dr. Faustin Ngounou who was nominated by CBM, won an Eye Health Leaders award. Dr. Ngounou an ophthalmologist, is the Medical Officer in charge at Presbyterian eye services that operated two eye hospitals and a network of over 20 satellite eye units in Cameroon (for further readings please refer to website *http://www.iapb.org/eye-health-leaders-2013*).

The Asian Federation of Psychiatric Associations (AFPA) awarded CBM Indonesia with the AFPA Award for Excellence 2013 for the outstanding and pioneering support for Community Mental Health and Psychosocial Rehabilitation in Indonesia. AFPA found CBM's work, particularly in Aceh in the last 7 years and continuing work in Timor-Leste to be an inspiration for what we can achieve, given the compassion and commitment for which CBM is renowned worldwide.

CBM Vietnam received the 'Certificate of Merit 2013' from the Vietnam Ophthalmology Association at the Annual Ophthalmology Conference in Ho Chi Minh City, Vietnam. The Vietnam National Institute of Ophthalmology (VNIO) organized the Annual Ophthalmology Conference in Ho Chi Minh City from 24-26 October 2013. In the presence of over 800 participants, representatives from Ministry of Health, VNIO, the Vietnam Ophthalmology Association, Ophthalmologists from all provinces in Vietnam, International Organisations, NGOs, etc. CBM received the Certificate of Merit 2013 from the Vietnam Ophthalmology Association for the CBM Vietnam Country Coordination Office's great and efficient contribution to Prevention of Blindness in Vietnam in 2012.

For detailed information on awards received by our partner organisations please, refer to **Appendix A**.

3. Report Parameters

3.1: Reporting period

Our report summarizes the activities occurring in the period of calendar year 2013.

3.2: Date of most recent previous report

1 October 2013.

3.3: Reporting cycle

Annual

3.4: Contact person

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3.5: Process for defining reporting content and using reporting process

We follow standard best practice in disclosing and reporting on our organisational, economic, environmental, social, governance and programme performance. For defining the 2013 report content, we repeated the process used in previous reporting periods. We have based our 2013 Accountability report content on materiality assessment. Using materiality assessment, we identified all open issues that could have an impact on our organisations and then ranked them based on their influence on our organisation and how critical they are to our operations and to our stakeholders. Issues and concerns that are of high importance for fulfilling our mission are prioritized and presented to Executive Management Team (EMT) for further action and approval for any associated strategic decisions (please note that SLT was dissolved at the end of 2013, the EMT is in place).
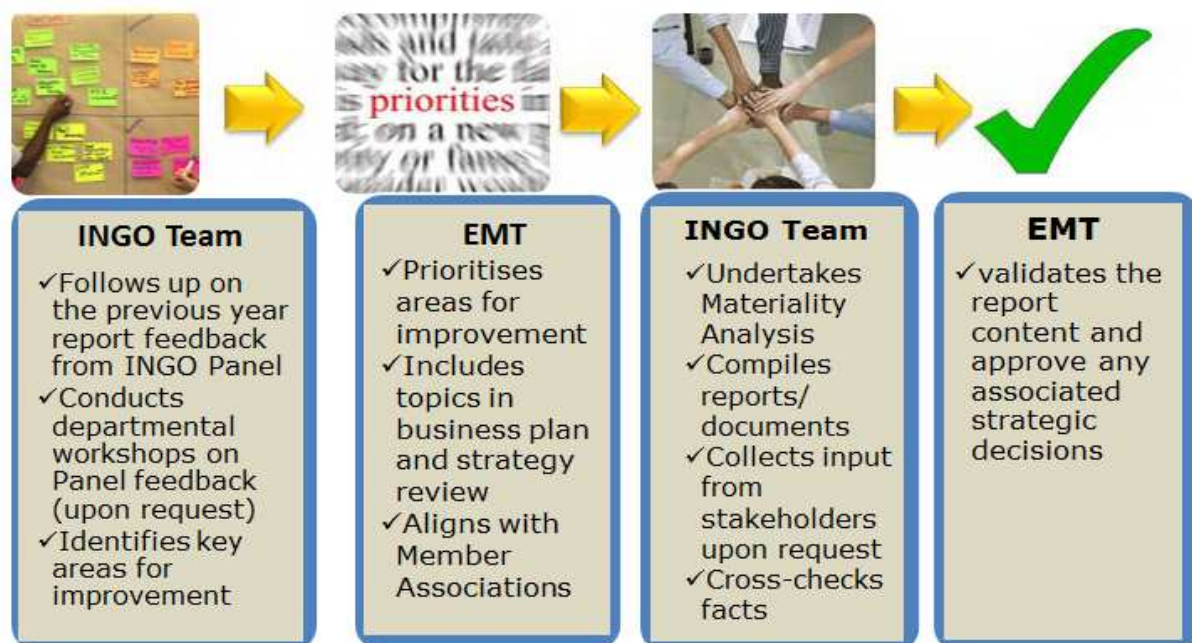
Based on our positive experience in compiling the 2012 Accountability report and the positive feedback received from the INGO Panel members we have repeated the process of defining the report content for our 2013 report with few minor changes.

We used the following process to define the reporting content:
- The Cross-functional INGO Accountability Report Team *reviews* the 2012 report and the feedback from the Independent Review Panel (January)
- Key issues are *identified* and presented to the Executive management Team (EMT) (January)
- EMT *prioritizes* issues within its business plan and strategy reviews (February);
- The Cross-functional INGO Accountability Report Team develops the content for the 2013 report with inputs from Member Associations(March – August)
- EMT validates the report content and approves any associated strategic decisions (September).

Our INGO Accountability Report Team prioritizes issues of high concern. As discussed in our 2012 Accountability report and as per the panel feedback on our 2012 report, we reiterated our commitments to accountability by implementing a fully functioning **whistle-blower system** in early 2014 to manage complaints from our internal and external stakeholders with particular focus on managing fraud, corruption, mismanagement, and situations of gross mismanagement.

An overview of CBM's accountability reporting process

INGO Team
✓Follows up on the previous year report feedback from INGO Panel
✓Conducts departmental workshops on Panel feedback (upon request)
✓Identifies key areas for improvement

EMT
✓Prioritises areas for improvement
✓Includes topics in business plan and strategy review
✓Aligns with Member Associations

INGO Team
✓Undertakes Materiality Analysis
✓Compiles reports/ documents
✓Collects input from stakeholders upon request
✓Cross-checks facts

EMT
✓validates the report content and approve any associated strategic decisions

Report dissemination and staff feedback

The report is made available to CBM staff by posting the document in SharePoint, the CBM intranet. The actions that EMT derives from the Panel's feedback and that are included in the EMT Business Plan are shared with the internal stakeholders in a similar manner. CEO's of all CBM Member Associations and their Chairs receive an email notification with monthly updates on the EMT Business Plan. CBM staff can access the same via SharePoint. The Accountability report is furthermore posted under the 'Accountability' section on our website (http://www.cbm.org/Accountability-385020.php) and as such made available to the public.

At present CBM International does not follow-up with our readers and get their feedback. Nevertheless, CBM encourages spontaneous feedback from CBM International and our Member Association staff. CBM considers feedback as an important tool for further professionalization and enhancement of our work.

3.6: Boundary of the report

While setting the boundary of the report, we applied the following GRI definitions, control, significant influence and perceived responsibilities. CBM International has limited power, limited influence to govern, and limited influence on the financial and operating policies of its Member Associations. Based on our perceived responsibilities towards our stakeholders, we have discussed our Member Association's performance against certain performance indicators that are most worthy of attention.

Our accountability report covers CBM International's global operations. In operational areas, such as governance performance, and programme indicators we have data from CBM International and CBM partner organisations. In some areas, e.g. human resources, finance we do not have standardized data across all CBM entities due to different national regulations. The global financial information from our Member Associations compiled in the International Finance Report (IFR) is indicative and does not show the actual performance of each single Member Association or CBM International.

Data collection was managed globally, geographically and at the business unit level. Our approach to data collection was based on verifiable facts within the specified boundaries. Performance indicators discussed in this report regarding our programme work mainly refer to the **work of CBM International and its partners**, and not of our Member Associations, and CBM does not have global statistics on human resource, advocacy effectiveness of our Member Associations and the environmental performance for the entire CBM Family.

3.7: Material content limitations of the report

The INGO Accountability Report is an opportunity for us to communicate with our stakeholders about the organisation's performance and to discuss issues that matter most to them. For CBM, the INGO Accountability Report is a tool to

identify indicators that are of critical importance to our stakeholders. Due to the non-availability of global consistent data, the performance indicators of Human Resources, advocacy effectiveness and environmental performance of Member Associations is not covered in this report.

For environmental performance aspects, we report only for the CBM International Office in Bensheim/Germany, the CBM EU Office in Brussels/Belgium and the Central East Asia Office (Regional Office in Thailand). The operational boundary of our environmental performance assessment includes an analysis of premises' energy use, waste production and disposal, paper usage, business travel and staff commuting habits.

3.8: Basis for reporting

We have reported partially on the financial performance of our Member Associations. As discussed under reporting parameter 3.6, the global financial data from our Member Associations compiled in the International Finance Report (IFR) is indicative and does not show the actual performance of each single Member Association or CBM International. Therefore, this report is not a legal document, and Member Associations or CBM International should be consulted directly for specific information. Income and expenditure figures are consolidated rather than aggregated.

CBM works in partnership with local organisations in programme countries to implement its programme work. The purpose of networking and joint programmes implementation with other local organisations is to improve delivery of our service to our target group, reduce duplications, work comprehensively, better reach the target groups, and better use local available resources in the programme countries. It is our strategy to work in partnership with other local organisations and not to provide direct services. This does affect the comparability of our performance and does not allow us to provide global data on our partner organisations' management standards.

3.10/3.11: Significant changes from previous reporting periods

There are no significant changes in reporting parameters.

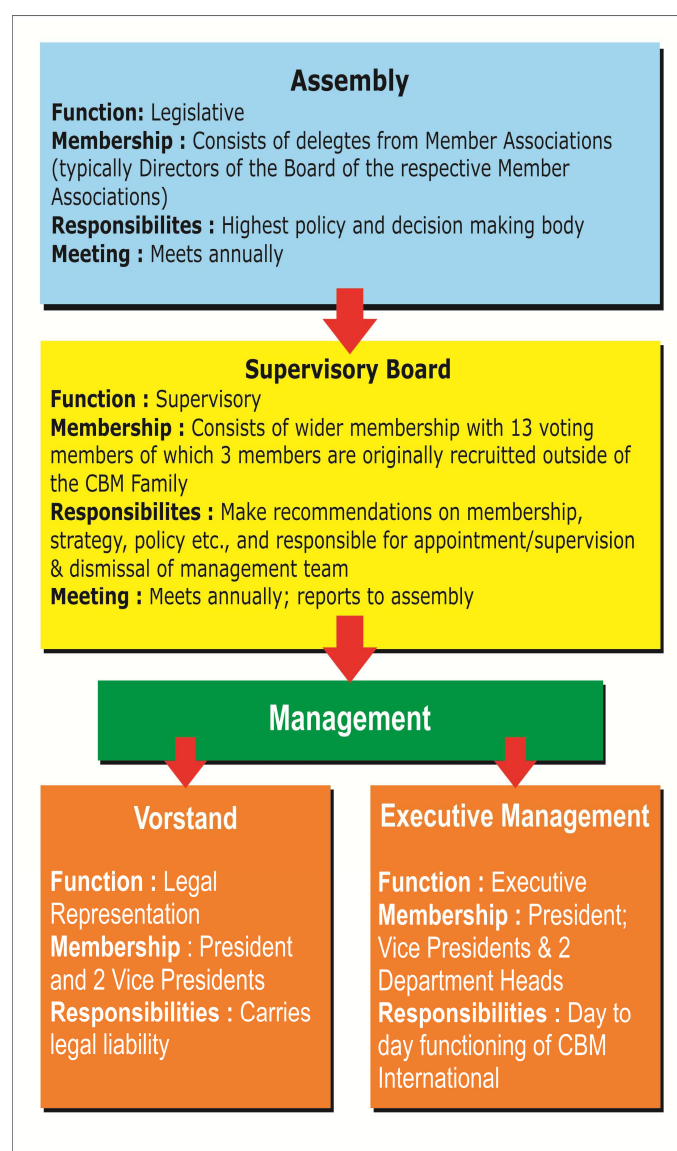## 3.12: Reference Table

Not applicable

4. Governance Structure and Key Stakeholders

4.1: Governance structure and decision making process

The CBM International governance structure has three levels. This system of governance helps CBM International to function efficiently and effectively while addressing compliance issues and country regulations.

Assembly

The Assembly decides on membership, Articles of Association, strategy, key identity and policy papers, annual audit, and financial statements. Each Member Association has one delegate/one vote in the Assembly.

Assembly
Function: Legislative
Membership : Consists of delegtes from Member Associations (typically Directors of the Board of the respective Member Associations)
Responsibilites : Highest policy and decision making body
Meeting : Meets annually

Supervisory Board
Function : Supervisory
Membership : Consists of wider membership with 13 voting members of which 3 members are originally recruitted outside of the CBM Family
Responsibilites : Make recommendations on membership, strategy, policy etc., and responsible for appointment/supervision & dismissal of management team
Meeting : Meets annually; reports to assembly

Management

Vorstand
Function : Legal Representation
Membership : President and 2 Vice Presidents
Responsibilities : Carries legal liability

Executive Management
Function : Executive
Membership : President; Vice Presidents & 2 Department Heads
Responsibilities : Day to day functioning of CBM International

Supervisory Board

The Supervisory Board has formed the following committees to support its recommendations and decisions. Terms of reference for each of the committees are available upon request.
- Audit & Finance
- Personnel & Compensation
- Overseas Programme
- Legal Affairs
- Fundraising & Communication
- International Executive Committee
- International Advocacy and Alliances (new since 2012)
- Family Leadership Team (FLT was established in 2013. This is a group of Executives (altogether nine of them) from across the CBM Family who are responsible for the CBM Family, strategy, efficient and effective management practices across the Federation, the CBM Brand, and the growth of the CBM Family)

Management

CBM International management consists of **Vorstand** and **Executive Management**. "**Vorstand**" as defined in section 26 of the German Civil Code is appointed by the Board, holds legal representation, and carries legal liability. "**Executive Management**" of CBM International is responsible for day-to day operations. The President, who is also

the Chief Executive Officer, along with four Vice Presidents (appointed by the Board) and two department heads (Directors) form the Executive Management Team (In 2013 we had four VP's. VP Fundraising & Communication left CBM towards the end of 2013).

Our management system focuses on prompt decision-making and efficient management of day-to-day operations. The CBM Board is accountable for the oversight of the governance process and the CBM's management is responsible for implementing the policies and procedures. Our governance structure clearly defines responsibilities, reporting lines, and addresses linkages between the board, committees and the executive team.

4.2: Division of powers

The Chairperson of the Assembly, who is also the Chair of the Board, is a non-executive officer of CBM International. The following table outlines the division of powers between the highest governance body, i.e. the Assembly and the executive management.

Governance Body	Main Functions/Powers
Assembly	• Admit and dismiss Associations from CBM Family membership; • Change or amend the Articles of Association; • Approve CBM Strategy and key CBM Identity papers for the international level; • Appoint and dismiss and annually discharge members of the Supervisory Board; • Annually discharge the Management • Approve the annual audit and financial statements; • Other functions – as per the Articles of Association.
CBM International Supervisory Board	• Appoint, supervise and dismiss the Management; • Approve CBM International strategy; • Approve CBM International policies; • Approve CBM International annual budget; • Reports to the Assembly at least annually.
Vorstand	• Execute the legal requirements of the organisation
Executive Management	• Develop CBM International strategy • Develop CBM International policies • Develop the CBM International annual budget • Execute the CBM International strategy and budget • Manage the resources with good stewardship • Report to the Board at least 3 times per year • Report to the Assembly at least annually

Assembly

Each Member Association of CBM has one delegate on the CBM International Assembly. Each delegate holds a four-year term. Delegates appointed to the Board are Directors of the Board of the respective Member Associations. No executive officers of CBM International or CBM Member Associations are members of the Assembly. In 2013, the Assembly had 11 delegates.

Supervisory Board

In 2013, the Supervisory Board had 13 voting members, of which three were originally recruited from outside of the CBM Family. No executive officers of CBM are voting members of the Supervisory Board. The President of CBM International is an ex-officio member of the Supervisory Board and is not eligible to be Chair or Vice-Chair of the Board. The supervisory board with a wider membership is responsible for the strategic oversight of the organisation and is led by the chair.

The Executive Management is responsible for the day-to-day running of the organisation, the Executive Management Team consists of executives from CBM International, and the team is led by the President.

4.3: Number of members of the highest governance body

In 2013, CBM had 11 delegates in the Assembly (one delegate from each Member Association). Delegates from CBM Member Associations form the **CBM Assembly of Members**. All delegates are Board members of their National Member Association Boards. For more information, please refer to reporting parameters 4.1 & 4.2.

4.4: Mechanisms for internal stakeholders to provide recommendations

CBM International considers its employees and the CBM Member Associations as the primary internal stakeholders.

Mechanisms for Employees

CBM employees at the CBM International Office, Regional Offices and in Member Associations can use several mechanisms to provide feedback or make recommendations to the CBM International Board and the Assembly. Every 2 years CBM conducts a global employee satisfaction survey, which is accompanied by a series of facilitated workshops in all offices of CBM, including Member Associations. The workshops aim at identifying strengths and areas for improvement in both the own department or office level and in CBM Family as a whole. The results of the survey and areas for improvement for the CBM Family as a whole identified in the workshops are reported and discussed between the CBM International Board and Executive Management. The implementation of recommendations and action plans from the survey that concern the own department/office is managed within the individual departments and offices.

The Human Resources department of CBM International coordinates the Employee Survey and Feedback process and follows up with CBM International Office, Regional Offices, and Member Associations alike. The staff council of CBM International Office ("Mitarbeitervertretung") is invited to the relevant sections of Executive Management Team (EMT) meetings and though this platform the staff council can make suggestions or raise issues, and those issues will be reported to the CBM International Board. The Mitarbeitervertretung also meets regularly with the Vice President of Human Resources to discuss issues and raise concerns.

In addition to the above-mentioned mechanisms, employees have the opportunity to provide recommendations and to give feedback and input or voice their opinion in various staff meetings that take place on a regular basis. The staff council organises a yearly staff meeting, in which it reports on its work and provides the opportunity for discussion on topics relevant to the staff. One session is with the Executive Management Team present, and one session is with staff only.

The relevant issues are brought forward to the EMT. Furthermore, the EMT organises quarterly staff meetings, in which latest developments and information are shared, and opportunity is given to ask questions, raise concerns, make suggestions. These are followed up by the EMT and relevant issues reported to the Board.

In conjunction with the annual Assembly meeting, CBM hosts a two-day workshop for members of the Assembly, member of all CBM entities' Boards, senior management from all CBM entities, and senior staff. The purpose of these workshops is to work on a joint understanding of topics relevant for CBM's strategy and mandate, as well as discuss new issues for the future development of the organisation. In 2013, the Assembly workshops covered the following topics: Hearing the Voice of Persons with Disabilities, CBM's Charter Document (defining the CBM Family structure and roles and responsibilities of the various elements), CBM's Programme Work, and Member Association reports.

Mechanisms for Member Associations

All CBM Member Associations are directly represented in the CBM Assembly (one delegate per MA) and most on the CBM International Board. The advantage of the combined representation and competency based International Board is a higher ownership of CBM's international work by Member Associations.

In order to provide opportunities for exchange between members of the CBM International Board and staff, Board members are regularly invited to participate in operational activities, such as Peer Reviews with Member Associations and/or 23 Regional Offices or large programme evaluations (especially members of the Overseas Programme Committee (OPC) of the CBM International Board).

4.5: Compensation for members of the highest governance body, senior managers, and executives

Members of the highest governing body are not compensated.

Salaries for all staff levels are compared with market rates in the NGO sector. A person's position within the salary grade depends on skills, length of service and performance.

In cases where it is necessary to pay a senior individual outside the range, approval must be obtained from the Supervisory Board.

4.6: Processes in place to ensure conflicts of interest are identified and managed responsibly

Careful recruitment of new Board Members is done by the Board Nominating Committee (which has both Board and independent members). Potential areas of conflict are identified and discussed with potential Board Members.

CBM is careful not to have suppliers or related parties serving on its Boards.

Board Members are required to declare conflicts of interest during Board discussions to ensure independent decision-making.

4.10: Process to support the highest governance body's own performance

The Board has reviewed on a regular basis the competencies needed to ensure the effective governance of CBM International. Term limits are set out in the Articles of Association and are adhered-to.

CBM first looks to its Member Associations for Board Members with the agreed competencies. New potential Board Members are screened through a selection process conducted by the Board Nomination Committee that has both Board and independent members.

The Board conducts an annual review of its performance. There is a desire to formalize this process both in terms of the entire Board's performance and individual member' contributions.

4.12: Externally developed environmental or social charters, principles or other initiatives to which the organisation subscribes

CBM adopted the UN Convention on the Rights of Persons with Disabilities (CRPD) as the main framework to guide its work. In the first instance, this means to increase the knowledge of our own staff and partners on the content and principles of the CRPD that we do through training (including CRPD components in existing trainings rather than creating a specific one). The CRPD is one of the three CBM cornerstones, as per our 2010-2015 Strategy: Next to our Christian identity and to the Millennium Development Goals.

CBM is a member of Keeping Children Safe Coalition since August 2013. As a voluntary member organisation, CBM strives to implement "the Keeping Children Safe: Standards for Child Protection", which outlines the basic standards required for an organisation working towards establishing child protection standards. The standards draw from the principles outlined in international and regional child rights instruments and commitments such as the United Nations Convention on the Rights of the Child (UNCRC). The new CBM child safeguarding policy reflects these standards. The implementation of the said policy is in progress with the CBM International office and two Regional Offices. At the time of writing this report, CBM International has chalked out clear implementation strategies for implementing the policy with all the remaining offices in 2014.

CBM is furthermore a member of the INTRAC NGO Research Programme. INTRAC's NGO Research Programme aims to provide member NGO's with support, space, and services to:

- Gain a strategic overview of major trends in international development and global civil society
- Turn practitioner experiences into meaningful reflection and research
- Enhance research capacity through collective learning and support services
- Link and learn from other NGO's and research institutes

INTRAC's research approach and objectives are contributing towards our collective learning, and capacity development in research. For more information on INTRAC, please use the following link http://www.intrac.org/pages/en/ngo-research-programme.html

4.14: Stakeholder groups of the organisation

CBM works with multiple types of stakeholders. One of our **key working principles is partnership**. We believe we can achieve much more by working with others. In this vein, CBM was one of the founding members of WHO's VISION 2020 initiative (fighting against avoidable blindness) that now regroups a few dozen NGOs' alongside World Health Origination.

CBM is an active member of a number of advocacy networks:

- The International Disability and Development Consortium
- CONCORD
- Beyond 2015

Furthermore, we cooperate with and support the work of other bodies and networks including:

- World Blind Union (WBU)
- International Disability Alliance
- International Council for Education of People with visual impairment (ICEVI)

We are in official relations with the WHO and cooperate with the WHO in the areas of disability and rehabilitation, prevention of blindness, deafness, and community mental health.

CBM has a consultative status with United Nations Economic and Social Council (UN-ECOSOC) and engages with the UN at the international level in advocacy.

CBM is involved in both governance of and collaboration with the International Agency for Prevention of Blindness (IAPB). IAPB supports the WHO Global Action Plan for eye health, promotes best practice, encourages collaboration, and supports advocacy efforts.

CBM engages in the wider NGO community through participation in and support of the International Civil Society Centre (ICSC). ICSC brings together the leaders of many of the largest International NGOs, supports engagement with external key stakeholders (UN, OECD, private sector), and identifies key trends in the sector.

CBM stakeholders list:

1. Target group (persons with disabilities, their families and communities impacted by disabilities and communities at risk of disability)
2. Communities in programme countries
3. Volunteers in community programmes
4. DPO's (Disabled People Organisations) in programme countries
5. Parent organisations
6. Human Rights networks
7. Women's Groups
8. Child Rights Organisations
9. Organisations of Persons living with HIV/AIDS
10. Churches and Christian organisations in programme countries
11. Civil society organisations and NGOs in programme countries
12. Implementing partners (schools, hospitals, rehabilitation centres, etc.)
13. Governments in focus countries (Ministry of Health, Education, Development)
14. Partner/alliance organisations (International + Regional NGOs, Associations of NGOs)
15. Governments in Member Association Countries
16. UN related organisations (e.g. World Health Organisation, World Bank)
17. Disabled Persons Organisations in Member Association Countries (including Regional and Continental organisations)

18. Civil society organisations and NGOs in Member Association countries
19. Churches and Christian organisations in Member Association countries
20. Private Sector (e.g. Merck, Zeiss)
21. Suppliers of CBM offices and projects
22. Universities for research projects (e.g. University of London, Nairobi)
23. Individual donors through Member Associations
24. Institutional donors through Member Associations
25. Member Associations (represented by Assembly delegates, Board members, CEOs as members of the International Executive Committee)
26. Expatriate co-workers seconded to partners
27. Staff of implementing partners
28. Staff members in Regional and Country Coordination Offices
29. Staff members of the CBM International Offices in Bensheim, Germany and Brussels, Belgium
30. Staff members in Member Associations
31. Volunteers in Member Associations
32. National authorities for registration and regulations
33. Audit firms (local, national and international)
34. Banks

4.15: Process for identification, selection and prioritisation of key stakeholder groups

CBM International typically does not implement its own projects, but generally delivers its programmes in collaboration with partner organisations.

CBM engages in partnerships to implement activities, whether service delivery, capacity development, including HR training, or advocacy work. CBM selects the organisations it works with, based on strict partnership criteria. CBM supports the development of the capacity of our partners in the areas in which we have the necessary technical and professional expertise. Working in partnership with local organisations in our programme countries allows us to contribute to establishing the comprehensive range of services and opportunities required to make a significant and long-term impact on the quality of life of persons with disabilities.

Partnerships can be short-term or long-term. Partnerships are documented by a Partnership Framework Memorandum (PFM) and in case of financial support a Project Contract.

CBM's strategy implementation process includes a systematic identification of partnership opportunities as described below.

The Regional Director of each Regional Office is responsible for recommending new partnerships to the President and the Vice President-Programme Development for their approval. Regional Offices' apply the following "checklist" to new a partnership requests and opportunities, with the purpose of filtering out those requests for collaboration and support which are not relevant to the Regional Office and/or which do not meet our partnership criteria:

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

Above mentioned overall partner selection criteria are published on our website at http://www.cbm.org/Partner-selection-criteria-252484.php

The final decision as to whether CBM engages in a partnership with a specific organization is subject to a detailed partner assessment process. The partner assessment process has been developed in the context of the ISO certification of our Regional Office in Bangalore and can be shared upon request. The exact details applied in the assessment tool may differ from region to region, as the focus of our work in each region is also differs from region to region. The key emphasis of our work in the regions can be found under the relevant pages in our website and can serve as a first orientation to other organisations interested in a partnership with CBM.

A key part of CBM's development work is advocacy at the local, national, and international level. For this work, CBM places particular importance on the promotion of the voice and participation of persons with disabilities, and due to this we work closely with organisations of persons with disabilities at each level. Our EU and International Advocacy and Alliances team ensures that persons with disabilities from the "Global South" are present and engaged in the policy dialogue. We also work with broad networks to support the voice of civil society in general. Much of our EU development policy work, for example is done with CONCORD, where we also take on leadership roles where appropriate. For our inclusive development advocacy, we work within the International Disability and Development Consortium, a network of 25 NGO's, DPO's, and mainstream development organisations.

PERFORMANCE INDICATORS

I. Program Effectiveness

NGO1: Involvement of affected stakeholder

Although CBM's Global Programme Strategy-II (GPS-II) only officially approved in 2014, we started to work according to GPS-II already in 2013. GPS-II is based on strengthening the voice and participation of persons with disabilities. It ensures that all programmes work towards including direct and active participation of persons with disabilities right from the community to the global level. GPS-II also means that all parts of our programme work will be monitored and evaluated against those objectives with indicators. Moreover, CBM adopted its development framework, which spells out a clear vision of CBM's contribution to the broader developmental work. An essential component of the development framework is to follow a rights-based approach, as well as, centrality of persons with disabilities in all our processes and activities.

As a standard practice, we use the **Project Cycle Management (PCM)** as a tool to initiate, plan, implement, monitor, and evaluate projects with partners, target groups, and communities. Our commitment is to do this in line with our values and to ensure that we use an inclusive approach at all stages of the project cycle. PCM itself encourages participative planning and informs the programmes. The tools provided for PCM processes (Stakeholder Analysis, Needs Analysis, and Problem Analysis) are designed for participatory planning and are supported by CBM's budgeting system, Navision, and approval process.

CBM's PCM process puts emphasis on:
1.) Joint planning between partners and CBM Regional Offices
2.) Ensuring of partners' ownership in the programme
3.) Mapping out and involvement of relevant stakeholders from community and national level

Inclusive Project Cycle Management (IPCM) goes a step further. The material provided by CBM consists of a training course in four levels, directed towards different target groups, from a first orientation for partner staff to individual coaching for key actors in disability inclusion. At all levels, the idea of the trainings are to reflect together with the partner at all stages of PCM. The training has three main objectives:

1) To ensure involvement of persons with disabilities in analysis, planning, monitoring and evaluation of projects through the institutionalization of participatory practice in the project's structure (HOW projects are managed)
2) To develop projects that are relevant for Disability Inclusive Development (WHAT is the content of the project), and

3) To ensure the project's contribution to the overall goal of CBM to promote an inclusive society (WHY the project is being carried out)

The focus is not only on the participation of persons with disabilities and disabled peoples groups, but also on other stakeholders, where relevant. The engagement of stakeholders is very specific to the socio-cultural context of the project and cannot be defined in a uniform way. Therefore, IPCM gives principles for their inclusion that need to be contextualized together with the partner for the project. Therefore, the training focusses more on introducing the partner to procedures of constant reflection and discussion on the best ways for stakeholder participation rather than pre-formulated one-size-fits-all solutions. Amongst the tools that are promoted by IPCM training are; CBM's Monitoring on Inclusion indicators (currently being piloted in a number of projects) and project evaluations in joint teams with DPO representatives (which have already proved to provide valuable results).

In 2014-15, IPCM trainings will be rolled out to our Regional Offices in Africa west (AFW), Africa Central (AFC), Africa East (AFE), Asia Central (ASC) and Asia East (ASE) with the support of AusAID, and after further translations of the training material, it will also be introduced to the remaining regions, namely Latin America (LAR), and Eastern Mediterranean Region (EMR).

Our **Project Cycle Management Handbook** is available for download from our SharePoint intranet. In addition to the PCM handbook, there is also a complimentary English version of the **Inclusive Project Cycle Management** training package (and soon there will be French version) is available for download from SharePoint, this is in addition to the online toolkit 'Make Development Inclusive' developed with IDDC which can be downloaded from http://www.inclusive-development.org/cbmtools/

NGO2: Mechanisms for stakeholder feedback and complaints to programmes and policies and in response to policy breaches

In line with our core values of integrity, communication, and professionalism we implemented an anti-corruption measures called the Red Flag System, an industry standard Whistle-blower System, and a Programme Development Feedback System. The Red Flag System has been active since 2013. The document detailing "Reporting on Red Flag Incident" is attached (please refer to Appendix B). The implementation of the Whistle-blower System, and Programme Development Feedback System was postponed to 2014. At the time of writing this, we have implemented Whistle-blower System and Programme Development Feedback System.

The Red Flag System focuses on preventing and solving problems at the project level by detecting them at an early stage. This system has been in effect since the beginning of 2013. CBM Internal Audit has set up a checklist of critical events (with specific focus on accountability). In case, two or more critical events apply to a certain project, the RO has to raise the red flag by informing Internal Audit

Unit. Internal Audit discusses the situation with the RO and develops further plan of action.

A protected area on www.cbm.org/Accountability-385020.php allows all to anonymously report irregularities, risks or concerns of fraud, corruption and misuse of funds by completing a structured reporting format (available in English, French, Spanish, German language). The report is received and followed by CBM designated persons. The third party software BKMS® allows an ongoing anonymous dialogue between the whistle-blower and CBM, as well as a structured case management.

To improve CBM's programme work and to develop transparent and trustful partnerships we have developed the Programme Development Feedback System. The Programme Development Feedback System is focused on encouraging feedback on the quality and efficiency of CBM's programmes by sending an email to feedbackprogramme@cbm.org (found on our website www.cbm.org/worldwide along with a position paper). The feedback is followed up by the Programme Development Feedback Manager. Our 'Position Paper' on the Programme Development Feedback System defines the roles and responsibilities of the Feedback Manager, respective units, and the process/protocol followed in handling feedback and complaints.

NGO3: System for program monitoring, evaluation and learning

The three core elements of our monitoring framework designed in 2012 (described in CBM's 2012 Accountability report), were further developed, and tested in 2013.

a. The qualitative system, referred to as Monitoring and Learning system (renamed as **Monitoring on Inclusion**), which will help us to measure the impact of our work towards Disability Inclusive Development, started to be piloted in early 2013. Activities were implemented in accordance with the action plan designed for a 3-year pilot (2013-2015): development of a training curriculum as well as an Open Source Apache Software for data entry, organisations of local training in six of the regions where CBM is working (planned in 2014 for the three other regions).

Each partner has developed its own action plan to pilot Monitoring on Inclusion including:
1. Data collection through interviews of individuals, community representatives, and organisations: from November 2013 until June 2014
2. Data record by CBM partners in the Open Source Apache Software: in 2014.
3. Reflection workshops/meetings on the first pilot phase (ending mid 2014) to feedback on this new monitoring system by the end of June 2014.

Being in the early stage of the pilot phase, data or evidence were not yet available to conclude on how the Monitoring of Inclusion system could inform and influence our work quality improvement, our strategic decisions, our policies and approaches. First lessons learnt and key findings and recommendations should be collected by the end of the first pilot phase of the reflection stage i.e. by the end of June 2014. As the 3-year pilot phase is being planned until April 2015, the results of the Monitoring of Inclusion system will only be known at that stage, which should allow CBM to endorse it and then implement it more broadly.

b. The extension of the Log frame-based quarter report pilot (known as the **Project Progress Report**) planned in 2013, was postponed to 2014-15 due to scarcity of the resources needed (especially time and people needed to coach and follow-up) to successfully introduce this new reporting system in the field. After consultation with all the concerned stakeholders, it was agreed to plan a progressive pilot implementation in the eight remaining regions in 2014-2015.

c. In order to support organisational and programmatic improvements and learning of CBM and its local partner, **Reference Guides** (RG) will be developed in the area of CBM's technical expertise, i.e. health, education, livelihood, Community Based Rehabilitation (CBR), including mainstreaming topics such as Disability Inclusive Development (DID) gender, environment, Disaster Risk Reduction (DRR). The Reference Guides would provide guidance to CBM and its local partners on how to develop an outcome focused and simple programme plan that could be used:
  • For planning, monitoring, evaluation and learning by providing expected outcomes, results, a list of potential activities with accompanying indicators allowing to track progress towards the change being sought.
  • For being a reference for developing programmes adhering to CBM policies and guidelines, that could then be a reference and a resource for others

A workshop was organized in November 2013, gathering all CBM technical advisors and the CBM's Programme Development team to plan the development of these Reference Guides. The workshop resulted in a common format to use and a road map, including the detailing of various steps involved and stakeholders' responsibilities for the development of the Reference Guides. The draft version of the Reference Guides shall be produced by the end of 2014 and shall be presented for endorsement within CBM in the first quarter of 2015.

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

The core mandate of CBM is Disability Inclusive Development. In 2013, CBM worked to strengthen its technical ability to promote gender equity within its disability inclusive development work. CBM's Technical Advisor on Gender and Disability has worked closely with the Global Disability Inclusive Development Team, to strengthen its capacity and skills in addressing issues related to Gender and Disability in our partner programmes. With increased CBM staff and partners'

skills to place the overall project planning, implementation, monitoring and learning cycle on a sound understanding and analysis of gender and disability, the aim is that Disability Inclusive Development will become more equitable.

CBM is aware that all aspects of its development work affect men and women with and without disabilities differently. CBM is also aware that to better understand the analysis, evidence is still needed on how gender and disability intersect with other aspects, such as, poverty, ethnicity, and religion to name a few. CBM is committed to investing further in evidence building on the intersectionality of gender and disability. In order to understand how our work affects men and women with and without disabilities differently, CBM has made considerable investments in 2013 in improving its internal qualitative Monitoring, Evaluation, and Learning Instruments in becoming gender and disability sensitive. The further developing and refining of these systems serves also as a learning process leading to a deeper understanding of how gender and disability intersect, which in turn leads to improved programmatic planning. CBM is keeping in mind that women and girls with disabilities are amongst the most vulnerable members of any society as they are often faced with multiple discriminations by others, based on their gender and their disability, as well as poverty, ethnicity, religion, sexual orientation, depending on the context and the situation in which they are living.

Thus, CBM and its partners aim to:
- Ensure that women and girls with and without disabilities are able to access essential services;
- Promote greater active participation of women and girls with and without disabilities in all their programs; and
- Enable them and their families to have the power to make meaningful choices and changes to their lives.

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

Partnering with persons with disabilities through their representative organisations is the key principle of CBM's advocacy work. In all aspects of our ongoing advocacy activities, we make efforts to include the perspective of persons with disabilities (when we draft position papers). We proactively promote the principle of self-advocacy through providing opportunities for persons with disabilities from developing countries to speak at events; when organizing our own events, CBM – both at the international and at the EU level – always makes sure that we invite representatives of the disability movement as keynote speakers, or co-organizers. By doing so, we ensure that our message and communication is based on the positions of the disability movement.

In 2013, CBM established a presence in New York to advocate for the rights of persons with disabilities at UN level. This hugely contributes towards fostering CBM's relationship with the International Disability Alliance (IDA), the global

representative voice of the disability movement and the global alliance of Organisations of Persons with Disabilities. Consequently, this collaboration has increased advocacy and representation for persons with disabilities at the UN level and elsewhere globally.

NGO6: Processes to take into account and coordinate with other actors

For CBM, the best way to completely understand the general trends in our areas of work (development, DRR, human rights, etc.), is to be part of relevant networks and consortia. That approach helps us understand the latest trends, identify key actors, and make our own interventions strategic. In that spirit, CBM seeks partnerships in its advocacy and in its programmatic work, partnerships that reduce competition and that strengthen the common interest of the sector as a whole (e.g. CBM is an active member of the International Disability and Development Consortium, and works closely with the International Disability Alliance).

The Global Programme Strategy also strengthens this collaborative approach in our programme work at country level. Through country-specific situation analysis, key stakeholders for future cooperation will be much more easily known than under our previous plans that had a stronger focus on regional configurations. The new Global Programme Strategy also puts the emphasis on the quality of partnerships, including in the area of accountability that becomes a mutual commitment between CBM and all its partners.

Internationally CBM works in alliance with United Nations (UN) agencies, the World Health Organisation (WHO), INGO Accountability Charter, NGOs, DPOs and persons with disabilities to develop networks and programmes that include persons with disabilities with an aim to influence these organisations in many ways, such as,
- Provision of resources, both financial and expert human resources
- Participation in their governance and/or executive management where possible and suitable;
- Being active members in membership bodies

By collaborating with various organisations, we aim to put disability issues prominently on their development agenda as well. We have collaborated with-

- WHO and the International Agency for the Prevention of Blindness (IAPB) towards 'VISION 2020: the Right to Sight, a programme to eliminate avoidable blindness by the year 2020. CBM, WHO and IAPB were founding members of this initiative.
- CBM also supports 'WWHearing', an international initiative for the provision of affordable hearing aids in low-income countries.
- Since 2002, CBM has had 'roster consultative' status with ECOSOC (Economic and Social Council of the United Nations), which periodically asks for input on a given development theme.

- CBM works closely with IDA (International Disability Alliance) in global advocacy for inclusive development.
- CBM's Director of International Advocacy and Alliances is currently Chair of the Board of IDDC (International Disability and Development Consortium). CBM works together with IDDC partners to promote inclusive development in the European Union (EU) and the UN. CBM also works together with IDDC partners to promote Community Based Rehabilitation (CBR) globally.
- Through CBM's unit for Faith and Inclusive Development, CBM wants to ally with the global Christian community in our quest for inclusion of persons with disability in all aspects of society. EDAN (Ecumenical Disability Advocates Network) provides a ready-made platform. Our main aim in collaboration with EDAN is to influence the training of future leaders in churches by encouraging all their theological institutions to teach a biblical theology of inclusion.
- We are strong supporters of ICEVI (International Council for the Education of People with Visual Impairment). CBM and ICEVI share the common objective of reaching out to children with visual impairment who are currently not being reached. CBM is also an International Partner Member of ICEVI and contributes to its policies and programmes. CBM is actively engaged in the Global Campaign on Education for All Children with Visual impairment being implemented by ICEVI acting in partnership with the World Blind Union (WBU).

II. Financial management

NGO7: Resource allocation, tracking and control

CBM International work is audited by an external audit firm. The focus of this audit is the financial reporting on CBM's overseas programme work managed through CBM International and its operational expenditures. The audit includes checks on the controlling processes, standards, and project samples of the four other control levels described below.

In addition to the audit process, the partners provide us with a standardized account abstract (Financial Statement) which gives an overview of the receipt of funds as well as their use, and potential savings. These reports are processed and checked by our control levels 1 and 2 described below.

The accounting of CBM International is conducted in accordance with German regulations under commercial law. The audit is performed according to §317 of the 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 external auditor applies a risk and process oriented audit approach.

The audit for the year 2013 was conducted in 2014 by **Curacon GmbH Wirtschaftsprüfungsgesellschaft**, Darmstadt. CBM International does not publish an annual financial report on our website, but this can be provided upon request. For information on CBM Member Associations' annual financial report, please login to our website www.cbm.org.

The resource allocation process coordinates the matching of designated and non-designated funds of CBM Member Associations with programme support and international services. The process starts with the application of partners, their appraisal by the Regional Offices (RO) and ends with the allocation of individual projects (or even project results/activities or individual items) to each Member Association (MA).
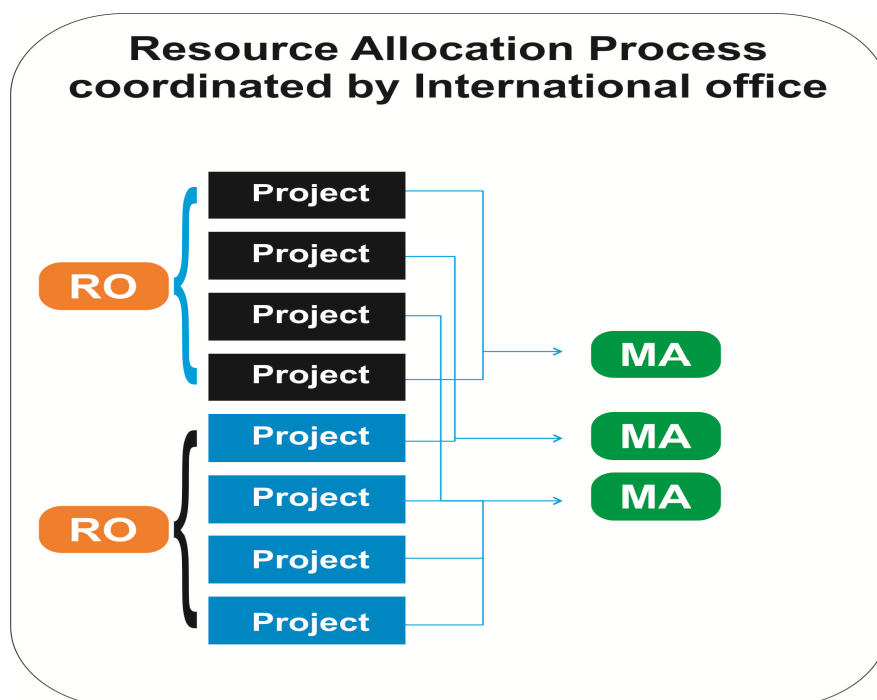
All projects are planned in a standardized result oriented methodology (PCM). The expected results and activities can be allocated to individual Member Associations or even individual donors very precisely. This allocation is the basis for the monitoring of funds and achievements during the year. All the projects must contribute to the objectives stated in the CBM Global Programme Strategy (GPS). As far as the implementation is concerned, CBM follows its Accounting Policy (please find **Appendix C** for information on the CBM Accounting Policy). This process ensures each Member Association's ownership of its own project portfolio while providing a common monitoring and reporting framework which ensures programmatic and administrative accountability of global standards or (where required) in line with national (or donor) specific reporting requirements. The detailed budget process description 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 is based on a business plan that is recommended by the Executive Management Team to the CBM International Board. The 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 is based on the Member Association's average programme contribution over the last three years.

Use of Resources

The utilization and use of CBM International's resources are reported to Member Associations on an ongoing basis (integrated IT system with access for MAs) and follows international standards that are documented in our Accounting Policy.

The tracking system for partners receiving financial support includes financial reports (frequency depends on size and nature of project) which are regularly reviewed before further payments are made. The financial accountability system of CBM includes the following **control levels**:

1. The finance staff in Regional Offices /Country Coordination Office monitors projects and checks financial reports according to CBM international standards.

2. The Controlling Unit at CBM International Office checks first level controls, develops CBM's standards and builds capacity. The team also analyses cross-regional data and expenditure of the International Office. Findings of the Internal Audit are followed by the controlling team.

3. Our Internal Audit Unit checks partner projects as well as CBM offices' and looks at the compliance with CBM's financial standards and polices

4. Partner projects above 20,000 EUR annual budgets, and budgets for Regional Offices and Country Coordination Offices are audited by a local (external) audit firm that is contracted by the International Office according to the audit standard. Small partner projects (below 20,000 EUR p.a.) are audited by the respective Regional Office.

5. As mentioned above the International Office is audited by an external audit firm.

In January 2013, as a further measure of standardization around control mechanisms Internal Audit issued the 'CBM Audit Standard' defining the minimum criteria that all project audits and CBM offices must follow (please refer to **Appendix D**).

Apart from the above mentioned five levels of controls we have robust internal and external controls to minimize the risk of funds being misused, such as, Red

Flag System, Whistle-blower System and Programme Development Feedback System. These additional levels of control help us minimize the risk of funds being misused.

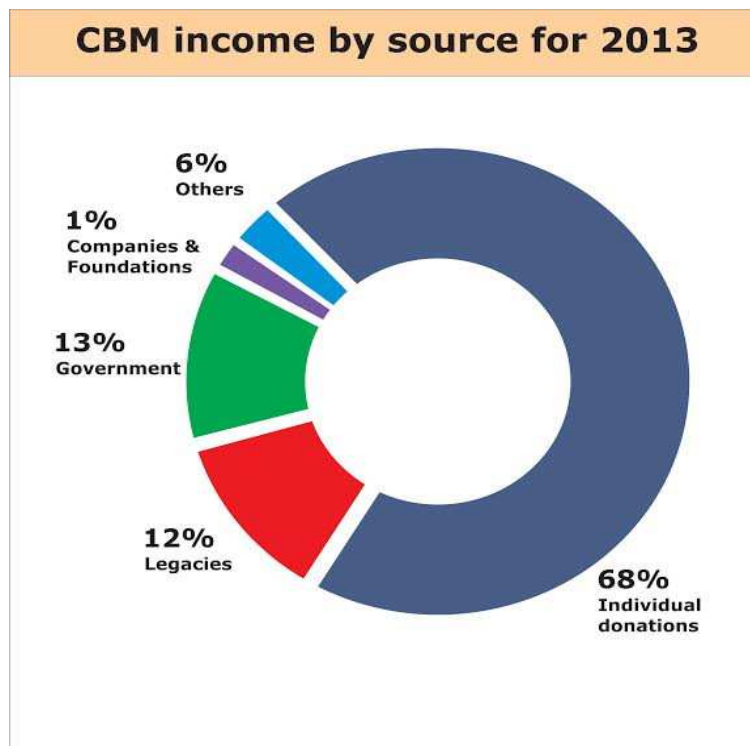## NGO8: Sources of funding by category

Our financial year runs from 1st January to 31st December (calendar year). In 2013, CBM received the majority of its income from individual donors, followed by government funding.

CBM Financials for 2013

Donation income without gifts in kind (GIK)	**83,691,737**
General donations	62,781,840
Regular donations	15,969,976
Emergency income	4,567,497
Other restricted purpose income	372,424
Legacies and bequest income	**14,916,956**
Unrestricted legacies and bequests	14,402,374
Restricted legacies and bequests	514,582
Designated funding	**17,826,547**
Government grants	16,372,774
Other	1,453,773
Total other income	**6,899,949**
Unrestricted investment / interest income	2,509,703
Rental income	456,271
Income from tax system / court fines	1,192,418
Fundraising events	489,092
Other	2,252,463
Total income without GIK	**123,335,190**
Total income with GIK	**225,360,317**

As in previous years, CBM Family was able to mobilize funds from small donors this year. During the reporting year CBM's income from individual donors, government funding, and companies and foundations fell by 1%, and income from other sources, such as investment/interest income, rentals, income from tax systems and fundraising events rose by 3%.

CBM International's financial means are made available by the Member Associations and CBM International does not generally raise funds on its own. Information relating to five specific large donors is a Member Association specific; hence, CBM International has not discussed this information in this report.

CBM income by source for 2013

- 6% Others
- 1% Companies & Foundations
- 13% Government
- 12% Legacies
- 68% Individual donations

III. Environmental Management

EN16: Direct and indirect greenhouse gas emissions by weight at the organisational level

For our environmental footprint, we have reported only for the CBM International Office in Bensheim, the CBM EU Office in Brussels, and Central East Asia Office in Thailand. These are the pilot offices for our 'Green Office' project. Last year we presented CBM International Office in Bensheim emission data. This year we included emission data from all the three offices and we have plans to include remaining Regional Offices' emission data in our 2014 Accountability Report.

The operational boundary of our environmental footprint assessment includes an analysis of premises' energy use, waste production and disposal, business travel and staff commuting habits. CBM calculates CO_2 emission using Green House Gas Protocol (GHGP). Data is collected across locations, buildings, facilities, and assets, using invoices, bills, and travel logs. Business travel data were collected from travel invoices to enhance the accuracy and completeness of data. The staff commute data were based on our internal system to determine the number of days commuted, to enhance reliability and accuracy of data. All other data was collected from supplier invoices to ensure accuracy.

Key Performance Indicators for CBM International Office in Bensheim, CBM Brussels office and Central East Asia Office in Thailand:

Key Indicators	2011	2012	2013
Energy related emissions (electricity, heating oil, natural gas) -tonnes of CO_2e per staff member	2.7563	2.4836	3.5866
Staff mobility related emissions (business travel & staff commuting)- tonnes of CO_2e per staff member	6.7717	8.5460	16.0707
Paper consumption -tonnes per staff member	0.0234	0.0221	0.0345
Waste related emissions - tonnes of CO_2e per staff member	0.0639	0.0634	0.0613
Water consumption - million litters per staff member	0.0254	0.0138	0.0140

Under our core value of integrity, we strive to be good stewards of the resources entrusted to us, seeking to use the world's resources in more responsible ways, keeping in mind what is better for the environment, what is better for our target population, and those at risk of disability. As a responsible developmental organisation, we intend to play a key role in addressing the environmental impact generated through our operations. We are discovering smarter solutions to reduce our environmental footprint and identify better and efficient ways of doing our business.
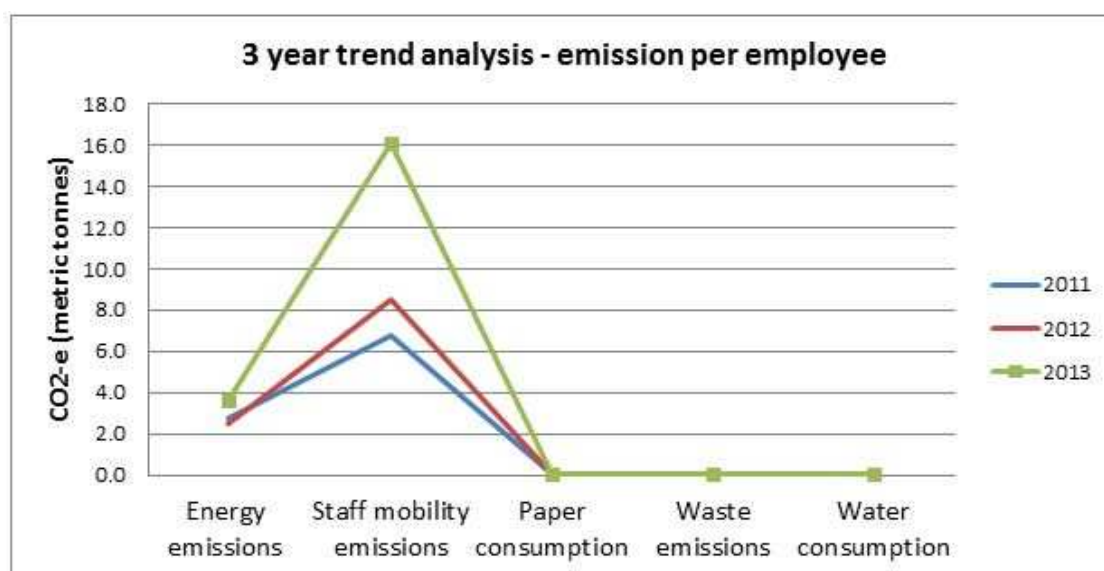
In our 2012 report, we presented CBM International Office in Bensheim emission data only. In our 2013 report, emission data from all the three offices are included. The increase over 2012 is due to increase in business travel and greater number of staff had heavy travel schedules as part of their role. Business related travel is an essential part of our work. During the reporting period, our Emergency Response Unit responded to the disaster caused by Typhon Haiyan in Philippines. Our Emergency Needs Assessment and Response Teams were on the

ground coordinating relief work. This is the main reason why our travel related emissions are on a higher side in 2013. We are also implementing new systems, such as Navision, monitoring and evaluation systems in our Regional Offices and this requires that International Office staff travels to the regional offices to implement and train our regional office staff in these systems. Once our regional and country offices are up-to-speed, together with increasing remote conferencing, our business related travel would reduce significantly.

CBM CO2 emissions for 2013

- Business Travel — 40.94%
- Heating Oil — 1.89%
- Mains Natural Gas — 1.86%
- Office Paper — 0.29%
- Staff Commuting — 29.30%
- Waste — 0.76%
- Water — 0.06%
- Purchased Electricity — 24.91%
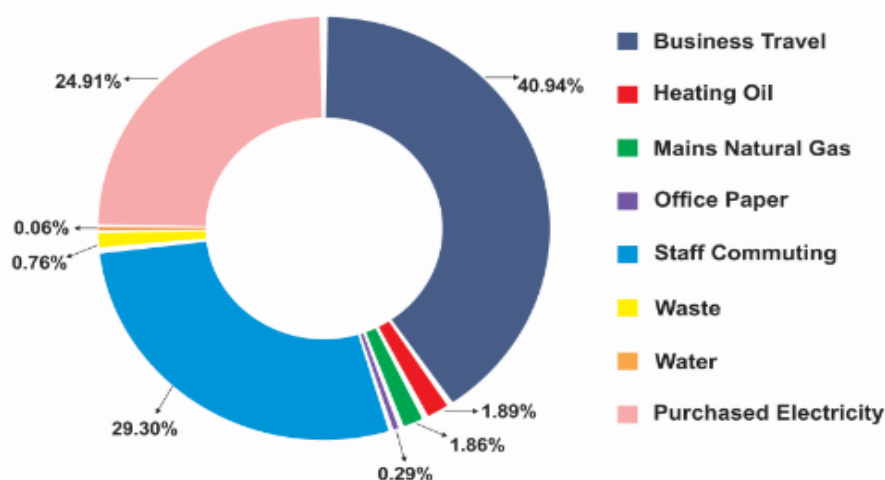
EN18: Initiatives to reduce greenhouse gas emissions

CBM is a growing organisation and setting reduction targets will have serious implications for our business strategy. We are working on identifying sustainable solutions to reduce our carbon footprint. Staff commuting and business travel remains our largest generator of carbon emissions. In 2013, our overall transport related emissions were **16.0707 metric tonnes** per staff member. This is an increase over 2012, due to the inclusion of additional offices, where a greater number of staff have heavy travel schedules as part of their role.

We have implemented strategies for reducing business related travel by encouraging staff to use web conferencing tools, and minimize paper use by encouraging staff to utilise online filing tools along with double-sided printing practices. We have also installed low flow taps to reduce our water consumption and we allow staff to have control over lighting and heating at their own workstations. We are hopeful that our strategies will result in reduced carbon footprints.

Our Approach to Reducing Emissions and other Environmental Footprint

In 2013, we implemented phase one of our energy efficiency management programs. This included calculating our carbon footprint at CBM offices in Germany, Belgium, and Regional Office in Thailand, purchasing energy efficient equipment, online document filing to reduce paper use, etc. Phase two of the carbon footprint management programme involves reducing emissions from business travel by developing a new travel policy for reducing the number of trips for business related travel and moving to greater use of video-conferencing facilities. CBM International uses the 'Go ToMeeting' application as an alternative to business travel. CBM International also allows staff to work from home using technological advancements in order to reduce staff commuting emissions. Our Regional Office in Thailand has been recycling paper and has been using energy saving techniques for lighting and air conditioning.

We constituted the Environmental Sustainability Advisory Working Group to identify realistic opportunities for us and for our partners to reduce our environmental footprint. Our Environmental Sustainability Advisory Working Group has been working on developing the Environmental Management System with clear mechanisms to minimize the environmental impact of our operations and to create awareness and understanding of environmental sustainability issues and approaches among CBM staff (for more information please refer to reporting parameter EN 26).

EN26: Initiatives to mitigate environmental impacts of activities and services

As a long-term solution, we are investing in a new international office building along with our Member Association CBM Germany to minimize the environmental impacts of our activities. We agree that the design of our new office building affects the environment, and our employee productivity. Through the design of a new office building, we are focusing on minimizing energy use in all stages of the building's life cycle, by making our new office building more energy efficient, comfortable, and less expensive to run. The work on our new office building has already started and we hope to move into the new building in 2015.

In order to gain the views of our stakeholders and to identify realistic opportunities for us and for our partners to mitigate the environmental footprint, and to ensure inclusion of people with disability into environmental activities, our Environmental Sustainability Advisory Working Group organized a consultation programme in Cambodia and in India in May 2013. The consultations detailed the need of people with disability and their communities to have improved environments, accessible water, sanitation & hygiene (WASH), improved food security (through Climate Change Adaptation & resilient livelihood activities), and improved energy security for cooking and lighting. Because of this workshop, we are working towards documenting the existing high quality work of some of our partners, such as 'survival yards' in Niger, 'organic farming' and 'WASH' programmes in India, together with seeking case studies from other organisations. These programmes can then act as model initiatives to mitigate

environmental impact for our partners and others and improve health and quality of life, especially through the inclusion of people with disability into mainstream environmental programmes and the prevention of impairment leading to disability.

CBM understands that issues relating to environmental degradation and climate change are inextricably linked with poverty, quality of life and health outcomes for people with disabilities, their families and communities, and also with the prevention of impairments, including those caused by many of the major 'Neglected Tropical Diseases' (NTD). CBM believes strongly that we need to be part of global efforts aimed at improving Environmental Sustainability, seeking to reduce climate change.

CBM is planning to build Environmental Sustainability into its operations through three intersecting components shown in the following diagram:

By implementing this approach we are focusing not only **on assessing the environmental impact of our programmes** prior to carrying out our activities, but also planning to incorporate environmental enhancement opportunities together with programme opportunities which would ensure that persons with disability, their families and communities are clearly included in poverty-reducing environmental strategies as their human right. This approach is in the development phase and CBM plans to implement this approach as soon as possible.

IV. Human Resource management

LA1: Size and composition of total workforce

The table below shows the total workforce of CBM by office, by employment type (i.e. expatriate or local) and by employment contract (i.e. fixed-term or part-

time employment). Short-term contracts of a few weeks or months are not taken into consideration.

CBM International Locations of Operation	Total Number of Staff 2012	Total Number of Staff 2013	Thereof staff with fixed-term contract	Thereof staff with part-time employ-ment
International Office (in various locations)	94	93	22	31
Africa Central (AFC)	35	28	9	0
AFC Expatriate Staff	9	8	8	0
AFC Local Staff	26	20	1	0
Africa East (AFE)	45	45	15	1
AFE Expatriate Staff	11	10	10	0
AFE Local Staff	34	35	5	1
Africa South (AFS)	19	20	12	1
AFS Expatriate Staff	8	8	8	0
AFS Local Staff	11	12	4	1
Africa West (AFW)	56	58	14	1
AFW Expatriate Staff	11	12	12	0
AFW Local Staff	45	46	2	1
Asia Central (ASC)	30	27	3	1
ASC Expatriate Staff	3	3	3	0
ASC Local Staff	27	24	0	1
Asia South East (ASE)	35	31	7	0
ASE Expatriate Staff	8	7	7	0
ASE Local Staff	27	24	0	0
Asia South (SAR)	48	48	3	1
SAR Expatriate Staff	1	1	1	0
SAR Local Staff	47	47	2	1
East. Mediterranean (EMR)	13	13	3	5
EMR Expatriate Staff	0	0	0	0
EMR Local Staff	13	13	3	5
Latin America (LAR)	69	49	13	5
LAR Expatriate Staff	12	8	8	2
LAR Local Staff	57	41	5	3
	2012	2013	2013	2013
Total CBM International	444	412	101	46
Expatriate Staff	63	57	57	2
Local Staff	381	355	44	44

As the table above shows, in 5 out of 10 offices/regions the number of staff in CBM International has decreased compared to 2012. The number saw an increase in 2 out of 10 offices. The stark fall of headcount in the Latin American region, both local and expatriate employees is mainly due to the scaling down of the Haiti Country Office throughout the year in 2013. The other regions and offices remained more or less stable in terms of headcount.

Employment Contract

Most employees in the International Office have open-ended contracts; only 22 persons have fixed-term contracts. In our branch offices, all expatriate employees have fixed-term contracts. Contract details for locally employed staff are not fully available at the International Office, only for some staff that receives

a top-up from CBM International is available, hence, the headcount in the respective line item for local staff in regional and country offices is not complete.

Type of Employment

CBM International is the only office with a significant number of part-time employees. Regional and Country Coordination Offices' typically have very few (only one or 2) part-time employees. Africa Central and South East Asia are the two offices without any part-time employees. These statistics include all staff, expatriates, and locals (this is in contrast to the statistics discussed in the employment contract table).

Member Associations	Total Number of Staff 2012	Total Number of Staff 2013	Volunteers 2013
CBM Australia	94	103	98
CBM Canada	54	51	15
CBM Germany	149	158	3
CBM Ireland	9	6	0
CBM Italy	14	16	0
CBM Kenya	0	1	0
CBM New Zealand	10	11	0
CBM South Africa	0	0	0
CBM Switzerland	14	14	0
CBM UK	24	22	0
CBM USA	7	8	0
	2012	2013	2013
Total Member Associations	375	390	116

The above table shows the workforce of Member Associations within the CBM Family. The number of staff increased significantly in CBM Australia, CBM Germany, and CBM Kenya. The staff numbers show little or no change in Canada, Italy, New Zealand, Switzerland, UK, and USA. The biggest decrease in the workforce occurred in Ireland about one third. CBM Kenya and CBM South Africa are the youngest Member Associations. In 2013, their CEOs were the Regional Directors of East Africa and Southern Africa respectively, who are employees of CBM International. This explains why CBM South Africa has no employees. CBM Kenya employed one person in 2013 and its own Executive Director in 2014.

Because Member Associations are legally independent entities, information on contract details for their staff cannot be provided in this overview. In summary, the total headcount for the CBM Family is 802 persons as of 31 December 2013, compared to 819 in 2012.

EC7: Local hiring and proportion of senior management hired from the local community

Significant locations of operation outside Germany are Regional Offices and Country Coordination Offices. While most Regional Directors are expatriates, heads of country offices can be nationals or expatriates, depending on need, recommendations from the Regional Directors and decisions by the Executive Management. For Country Coordinator positions, preference will be given to national hires. If a matching candidate cannot be hired from the national labour market, the International Office takes over recruitment process and hires upon the request of the Regional Office. For further details, the table under indicator LA1 gives an overview of the ratio between expatriate and local employees for the regions in 2013.

In 2013 out of nine Regional Directors, two were national staff members. This was the case in the India Regional Office and the Eastern Mediterranean Regional Office (which is located in Bensheim with a German Director). Out of 20 Country Coordination Offices 7 were headed by an expatriate country coordinator. These are the Democratic Republic of the Congo (DRC), Indonesia, Malawi, Nigeria, Papua New Guinea, Sudan, and Zambia. All other Country Coordination Offices were led by a national staff member. It is important to consider that "expatriate" does not necessarily mean that the person is from Europe or North America (also referred as Global North). An expatriate can also come from another country from the Global South. CBM promotes local recruitment. This practice, however, is not yet captured in a written policy document.

LA10: Workforce training to support organisational development

The average number of training days in 2013 per employee across CBM International is **3.3 days**, which translates into circa **26.4 hours per employee**. We are not able to differentiate between different employee categories, as this is not reflected in the way in which we collect the data. What we do know is that on average in all our offices, 78 percent of staff have participated in at least one training course in 2013. Training events counted for this analysis include external training courses, internal training courses, such as leadership training courses, safety & security training events and any similar training activities.

LA12: Performance reviews and career development plans

A system for performance appraisal, together with objective setting, is in place in our International Office and in our Regional Offices, including Country Coordination Offices. The quota of employees having received a formal performance appraisal is reported to the International Office. The system was also introduced in the Member Associations, but their results are not systematically reported to CBM International. For the CBM International Office in Bensheim and the Regional and Country Offices, the 2013 implementation rate

for performance review is 64 percent. The implementation rate for objective setting is a little higher at 77 percent.

Career development is one section in the performance appraisal, but at present is limited to the identification of individual training needs. Apart from that, we have no separate systematic career development tool. A Competency Model for all the positions was finalized in 2013, and would be rolled out along with staff and manager training events for the International and Regional Offices' throughout 2014. The model would form the basis for structured career development in CBM International. The model would define the required competencies for a position and would thus help us to identify the development needs and potential of staff in a more structured manner.

LA13: Diversity in our organisation displayed in the composition of governance bodies and employees

It needs to be stated that the composition of the CBM International workforce can only be analysed with some limitations. The personal details are available for all employees of the International Office, the expatriate employees in Regional, Country Offices, as well as expatriates seconded to partners. The workforce analysis is not available for all locally contracted staff in the Regional and Country Offices of CBM International because their contracts are administered locally.

The table below illustrates the distribution of CBM International Office and expatriate workforce, according to gender, nationality, age, and disability (**Persons with Disabilities** shown as '**PwD'** in the table) as an additional indicator for diversity and inclusion.The workforce is categorized according to Governance Level, Senior Management, Middle Management, First Line Management and Specialists, and Administrators. A detailed description of what the table shows is described below:

Level		Gender		Nationality		Age Breakdown			PwD
Governance Level		Female	Male	in Percent		< 30	30 - 50	50 +	
(CBM Assembly)				American	9%				
		9%	91%	Australian	9%	n/a	n/a	n/a	9%
Number of members:	11			British	9%				
				Canadian	9%				
				German	9%				
				Irish	9%				
				Italian	9%				
				Kenyan	9%				
				New Zealander	9%				
				South African	9%				
				Swiss	9%				
Governance Level		Female	Male	Nationality in Percent		< 30	30 - 50	50 +	
(Board of CBM International)									
		46%	54%	American	8%	0%	8%	92%	8%
Number of members:	13			Australian	8%				
				British	8%				
				Canadian	15%				
				French	8%				
				German	15%				
				Irish	8%				
				Italian	8%				
				New Zealander	8%				
				Philippine	8%				
				Swiss	8%				

Level	Gender		Nationality		Age Breakdown			PwD
Senior Management Level	Female	Male	Nationality in Percent		< 30	30 - 50	50 +	PwD
(Senior Leadership Team, Deputy VPs, and Regional Directors)	43%	57%	Belgian	4%	0%	57%	43%	0%
			British	9%				
			Canadian	9%				
Number of staff: 23			Colombian	4%				
			French	4%				
			German	43%				
			Ghanaian	4%				
			Indian	4%				
			Irish	9%				
			Kenyan	4%				
			Swiss	4%				
Middle Management	Female	Male	Nationality in Percent		< 30	30 - 50	50 +	PwD
(Unit Heads in International Office, Country Coordinators in the regions)	44%	56%	British	22%	0%	83%	17%	6%
			Dutch	6%				
			German	22%				
			Ghanaian	6%				
Number of staff: 18			Indian	6%				
			Italian	17%				
			Kenyan	11%				
			Malaysian	6%				
1st Line Management and Specialis	Female	Male	Nationality in Percent		< 30	30 - 50	50 +	PwD
(staff with 1st Line Management function in the International Office, expatriate co-workers in the regions managing projects, specialists in International Office and the	40%	60%	Belgian	6%	0%	54%	46%	2%
			British	14%				
			Cameroonian	2%				
			Canadian	4%				
Number of staff: 50			Dutch	10%				
			German	40%				
			Irish	4%				
			Italian	4%				
			Malian	2%				
			Paraguayan	2%				
			Spanish	4%				
			Ugandan	2%				
Administrators	Female	Male	Nationality in Percent		< 30	30 - 50	50 +	PwD
(staff without line management responsibility in the International Office and partly in the regions)	67%	33%	Argentine	1%	6%	62%	32%	9%
			Belgian	3%				
			British	5%				
			Cameroonian	1%				
			Dutch	3%				
Number of staff: 79			French	4%				
			German	67%				
			Indian	3%				
			Irish	1%				
			Italian	3%				
			Kenyan	1%				
			Luxembourger	1%				
			Mexican	1%				
			Nepalese	1%				
			Nigerien	1%				
			Pakistani	3%				

Please note that persons at governance level (Assembly and Board) are volunteers, and not CBM contracted staff. The Senior Management Level contains the President and the four Vice Presidents, their Deputies, the Directors for International Alliances and Advocacy (IAA), and for Knowledge, Learning, and Training (KLT), as well as the Regional Directors. The Middle Management Level

includes the Unit Heads within the International Office. Also included are the Country Coordinators in the regions. Furthermore, it includes all expatriate employees that have a managing role with one of our project partners, for example a hospital manager or a CEO in a project. The 1st Line Management Level comprises all staff of the lowest management level that line manage at least one direct report in the International Office, as well as persons with a coordinating or advisory role/specialist function. The category of administrators hence comprises all staff without any direct line management responsibility in the International Office or in the Regional Offices.

Gender

The gender imbalance across the staff categories is greatest at the highest and the lowest levels. The Governance level (CBM Assembly) shows 91% male dominance, whereas the level of administrators has a female majority of 67%. Between these two extremes, the ratio between female and male employees nears a balance with a variance of 10 percentage points above or below 50 percent.

Nationality

CBM's workforce constitutes 30 different nationalities across all staff categories. The nationalities are almost equally distributed between the **Global North** and **Global South***.*

In the category of administrators, two-thirds are of German nationality. This is normal as most employees in this group are based at the CBM International Office located in Germany. Apart from that, no other employee category has a dominance of any one nationality that is higher than 43 percent.

The categories Middle Management to Governance level are dominated by "European" nationalities, German nationality being in the lead in most categories. At Governance level, one person from Asia participates in the Supervisory Board and two persons from Africa participate in the CBM Assembly.

Age

Persons under the age of 30 are absent from all categories except the Administrator level. The age group 30 – 50 is most dominant from Administrators to Senior Management level (between 54 and 83 percent), followed by the age group of 50plus. The Governance level, however, is almost exclusively consists of persons above the age group of 50 with only one exception.

Disability

Persons with disabilities are at all levels, except in Senior Management positions, which range between 2 to 9 percent. This usually translates into one person per category. Only the administrators' level includes nine persons with a disability. The Senior Management level is the only category that has no person with a

disability. Our efforts to recruit persons with a disability into the Senior Management positions have unfortunately not yet been successful.

NGO9: Mechanism for our workforce to raise grievances and get response

Employees in the CBM International Office, Regional Offices and in Member Associations have access to two mechanisms to provide feedback and lodge complaints.
   a. The global Employee Satisfaction Survey; and
   b. Feedback and complaints via the German staff council

The tool used for broad employee feedback is the global employee satisfaction survey conducted every other year. The survey itself is accompanied by a series of facilitated workshops in all offices of CBM, including Member Associations. The objective of these workshops is to identify strengths and areas for improvement in both the individual departments, offices and for the CBM Family as a whole. At least in the departments/offices, an action plan should be agreed upon during these workshops. The implementation of recommendations and action plans are managed within the individual departments and offices, with regular checks from the Human Resource department of CBM International. Recommendations that can only be handled by CBM International or even the entire CBM Family (incl. Member Associations) are referred to the Executive Management and the Board of CBM International.

The survey and the accompanying workshops are designed to identify issues of interest to a majority of employees in the respective offices and the CBM Family as a whole hence goes beyond the individual complaint or feedback. CBM International offers two possibilities for individual complaints to be handled.

Employees of CBM International Office in Bensheim are represented by the staff council ("Mitarbeitervertretung"). The staff council is involved in relevant decisions as provided by German law to ensure those employees' interests and rights are taken into account. The level of involvement of the staff council in the processes and decisions initiated by the Executive Management depends on the subject matter. In certain matters, the staff council can request a debate to discuss the rationale for decisions before giving or denying its approval of a decision. Without the approval, implementing the decision is unlawful and considered null and void.

The positions of the staff council are defined by German legislation. Concerns of employees are channelled to the council via personal discussions with staff or via a staff meeting for employees only to discuss issues relevant to them. Through joint meetings between the council and the Executive Management, represented by the HR Department, many issues are resolved.

For individual complaints, the staff council gives advice to employees and offers support in meetings with the line manager and/or Human Resource Department. If the issue at hand cannot be solved by means of discussions with the manager and/or Human Resource Department, the employee concerned can take the issue to the employment tribunal.

CBM International is well aware of the fact that there is no formal way for expatriate employees and employees of Regional and Country Coordination Offices to lodge a complaint, and hence we have developed the Dispute Resolution Process that was officially launched only in January 2014. The outcome of this new process will be shared in our 2014 report.

V. Responsible Management of Impacts on Society

SO1: Impact of activities on the wider community

In 2013, CBM engaged in various initiatives to gather evidence on the impact of its interventions in communities. This included the action research, conducted by CBM's research partner International Centre for Evidence in Disability (ICED) at the London School of Hygiene and Tropical Medicine (LSHTM), to address the lack of services for children with cerebral palsy and the low levels of knowledge about the condition in most middle and low-income countries.

As a result a training resource "Getting to Know Cerebral Palsy" (launched in June 2013) was developed to empower parents who care for disabled children. At the end of the training parents were asked about the 'most significant changes' resulting from the training. Parents said they valued having stronger networks with other caregivers of children with disabilities in their community. They said they felt this resulted in being better able to support and learn from each other. For children the key impact was "being able to play" and "being able to go to school" (for further information please refer to reporting parameter NGO3).

SO3: Process for ensuring effective anti-corruption policies and procedures

CBM is committed to acting with integrity and we have implemented effective systems like the Red Flag System to detect and report on all incidents of corruption during the reporting year. At the time of writing this report, we have already activated BKMS® Whistleblowing System and the Programme Development Feedback System.

No systematic risk analysis has been carried out on where we work, but CBM maintains a Critical Project List with a history of incidents where potential fraud or any other accountability issue occurs. The list is constantly updated by the Accountability Team (consisting of the Internal Audit Unit and the Controlling Unit). The list is submitted regularly to the Executive Management Team (formerly Senior Leadership Team SLT) and shared with relevant units, e.g. the

Finance Unit with relevant information to prevent transfers of funds to projects that are marked critical. These projects are normally set on proviso to stop transferring of funds to these projects until the issue has been clarified.

We have been working on a policy to prevent corruption and fraud in our activities and operations during the reporting year. The draft policy was presented to the board for approval in November 2013. The board has approved the policy and it was implemented beginning of 2014.

We have planned a project to equip key Regional Office personnel with background knowledge in anticorruption measures. The project will also see the development of online training module in anticorruption measures. The project will take place in 2014.

SO4: Actions taken in response of incidents of corruption

Using the Red Flag Reporting System, the following critical projects have been identified for the reporting year 2013.

Internal Audit Statistics on Critical Project Reporting in 2013

Accountability issues	No. of projects	Comment
Financial reporting not in time and/or incomplete and / or no audit report	7+3	7 projects of one partner organization were raised in 2012 but continued in 2013
Mismanagement of assets (funds) and /or misappropriation of funds	4	
Weak internal control and /or misappropriation of assets	3	
Qualified audit report and/ or audit report stated weaknesses	6	
Accusations of misconduct of management	1	
Procurement issues and / or construction deficits	1	

Total projects in 2013: 25

Reporting details	No. of projects	Comment
Red flag reports in 2013	7	
Project visit reports or reports under discussion	4	Equivalent to red flag report
Red flag reports requested but not received	5	
Number of cases prior to red flag reporting	7 +2	PNG (7)

The following two examples describe the type of incidents identified by our Red Flag System.

Example 1: Our Red Flag System identified transparency and accountability issues in the Latin America region. CBM did not have access to important project related information, such as accounting books. All the information was handled with excessive discretion by the medical director. Establishing two-way communications was very difficult. Our Internal Audit Unit addressed this issue by getting a letter of commitment signed between CBM and the project partner. Subsequently, the partner opened all accounting books for the final audit. Since then, CBM has implemented a partner assessment tool to detect weak areas and recommend reinforcement and/or improvement before the start of cooperation for the new partners who apply for CBM's support.

Example 2: Another Red Flag incident was identified in the Central Africa Region. The incident was caused by unavailable financial project reports and the lack of a focal person in-charge of the programme to provide support to the projects. In addition, the partner organisation also faced serious organisational capacity issues. The project accountant had left the organisation and had apparently held some of the accounting data in a computer that was given to him by the project. Through the visit report by the programme officers of the supporting CBM Member Association, the incident was Red-Flagged and proviso was set. An external audit was carried out and an action plan was developed with the partner for filling up gaps identified by the audit team. This coordinated approach by the Regional Office, and supported by CBM's Internal Audit Unit, helped to guide the partner through the organisational changes and find suitable solutions to the incident.

VI. Ethical Fundraising

PR6: Programmes for adherence to laws, standards, and voluntary codes related to ethical fundraising, including advertising, promotion, and sponsorship

Fundraising is conducted by CBM's Member Association. Each of our Member Associations adheres to the ethical and fundraising codes of their respective countries (for example, CBM Germany - DZI-Spenden-Siegel, CBM Switzerland – ZEWO).

The use of funds is reviewed during CBM's Peer Review process. Reviews are conducted with input and feedback from the Governing Board, the Member Executive and the fundraising team.

CBM has a policy on the ethical and respectful use of pictures. Permission is requested and documented, personal data is hidden and respected. Use of pictures is regularly monitored.

We adhere to the same practices when donations are received from third parties.

Institutional gifts including gifts-in-kind are publicized by our Member Associations and the accounting practice for gift-in-kind donations is clearly described.

Complaints are usually received and responded to by the local Member Associations. Donors have the opportunity to address issues to the International office and serious complaints are addressed by the International President.

Appendix A

Awards received by CBM supported projects for the calendar year 2013

	Name of the Person/ Organisation Receiving Award	Name of the Award	Award Category
	INDIA		
1	Dr. C. A. Nelson Jesudasan, Director, Joseph Eye Hospital, Trichy,	State Award from the Chief Minister of Tamil Nadu	Best private employer award for providing maximum number of employment to differently abled persons
2	Mr. Murali Kuppusamy, Director of Deaf Leaders	State Award from the Chief Minister of Tamil Nadu	Best Social Worker Award
3	Clarke School for the Deaf	The Sence Jagdish Patel Award for outstanding work in the field of Deaf Blindness	Training Centres for Deaf Blind
4	Ms. Deepthi	Dr. Muthulekshmi Reddy Association	Teacher of Deaf Blind
5	Mrs. Roselind Billy	Anne Sullivan Award	Best Teacher for the Deaf
6	Master Kiran	Helen Keller Award	Best Student
7	Madonna High School	Best School	State Award
8	Anbagam	Civil Supplies Corporation	Humanitarian Service Award
9	Suresh R. Dhondge, Programme Manager, TLM	National Award given by Shri Pranab Mukherjee, President of India	Role Model-Leprosy cured
10	Mrs. A. Renuka Devi (parent working at Spasti Masala unit)	International Women's Day	Best Woman Achiever
11	Mrs. K. Nagarathinam (parent working at Spasti Masala unit)	International Women's Day	Best Woman Achiever
12	Mr. C. Shanthakumar Director	Rotary Club of Tiruchirappalli Rockcity	Vocational Excellence Award
13	Herbertput Christian hospital (EHA)	National award for health care sector by RSBY from Montek Singh Ahluwalia	Outstanding Service To The Community - Private Hospital'
14	Ms. Ashwini Angadi	UN Youth Courage Award	For Education
15	CCI	Certificate of Appreciation, in recognition of excellent performance in the field of NGO in the District, Churachandpur	NGO
16	CCI	For rendering exemplary and commendable Social Services	Social Service
17	Secretary of CCI	Best Outstanding Zomi personality of 2013, also known as "SOPA Person of the Year 2013	Best Individual

18	ATSWA	State Award from the Disabled Welfare Office	Best NGO Serving for Disabled persons
NEPAL			
1	Mr. Kumar Thapa, NAWB	"Tulsi Mehar Social Service Award-2070"	National level Social Service Award
2	Dr. Sanjay Kumar Singh	Champalimaud Award	António Champalimaud Vision Award
3	Mr. Matrika Devkota, KOSHISH	Dr. Guislain International Award 2013	Dr. Guislain Award represents the work done by Mental health advocates worldwide to fight the often unseen consequences of stigma
SRI LANKA			
1	Mrs. K. Sairani (war affected, displaced)	National Award 2nd Place	Women's Chamber of Industries and Commerce
2	Mr. Sivakeerthan (speech disability)	District Agriculture Department	1st place in home gardening competition
3	Master Chamara Dilshan (hearing Impaired)	Island-wide schools sports competition - Under 19 group Wushu tournament	4th place in Wushu sport
4	Deaf Link	Divisional Agriculture Department	1st place, home gardening competition
5	Mrs. A. G. Parasakthi	Divisional Secretariat	Women enthusiastic
BANGLADESH			
1	ADD (Mosharraf Hossain, Country Director)	ILO Call for Good Practices on Youth Employment	Good Practices on Youth Employment
2	Valerie A. Taylor, CRP	The One Award given by The Rotary International District 3450, Hong Kong	Humanitarian
3	Md. Shafiq ul Islam, CRP	Electoral Conflict Regulation Award given by International Centre for Parliamentary Studies, UK	Improvement in democracy
ETHIOPIA			
1	Mr. Tariku Belachew - CEO, Debre Markos Hospital	Best Performing Hospital and Best Cluster Hospital in Ethiopia	Star I category
2	Mr. Dawit Kidane - CEO, Boru Meda Hospital	Best Performing Hospital and Best Cluster Hospital in Ethiopia	Star I category
TANZANIA			
1	CBM Country Office Tanzania	Certificate of Appreciation from United Republic of Tanzania Prime Minister's Office, Regional Administration and Local Government	Recognition of valuable contribution to World Sight Day commemoration in Dar es Salaam Region 2013
THAILAND			
1	Daughter of Charity, Loei Province	First runner-up in medium category at Thailand NGO Award 2013	Development/Organisation

CAMBODIA		
1	Mr. Nhip Thy; Founder and Director of Cambodian Development Mission for Disability (CDMD) CBM's partner	Gold Medal for significant contribution to disability development in Cambodia	Disability and Inclusive Development

List of Abbreviations

AFC: Africa Central

AFE: Africa East

AFPA: Asian Federation of Psychiatric Associations

AFS: Africa South

AFW: Africa West

ASC: Asia Central

ASE: Asia South East

ASI: Asia South India

AusAID: Australian Agency for International Development

BKMS®: Business Keeper Monitoring System

CBR: Community Based Rehabilitation

CEO: Chief Executive Officer

CO2e: Carbon Dioxide equivalent

CONCORD: European NGO confederation for Relief and Development (Confédération européenne des ONG d'urgence et de développement)

CRPD: Convention on the Rights of Persons with Disabilities

DID: Disability Inclusive Development

DPO: Disabled Peoples Organisation

DRR: Disaster Risk Reduction

E&R: Education and Rehabilitation

EDAN: Ecumenical Disability Advocates Network

EMR: Eastern Mediterranean Region

EMT: Executive Management Team

EU: European Union

GHGP: Green House Gas Protocol

GPS: Global Programme Strategy

GRI: Global Reporting Initiative

HGB: German Commercial Code (Handelsgesetzbuch)

IAA: International Alliances and Advocacy

IAPB: International Agency for the Prevention of Blindness

ICED: International Centre for Evidence in Disability

ICEVI: International Council for the Education of People with Visual Impairment

ICSC: International Civil Society Centre

IDA: International Disability Alliance

IDDC: International Disability and Development Consortium

IEC: International Executive Committee

IFR: International Finance Report

INGO: International Non-Governmental Organisations

INTRAC: International NGO training and Research Centre

IO: International Office

IPCM: Inclusive project Cycle Management

ISO: International Organisation for Standardization

KLT: Knowledge, Learning, and Training

LAR: Latin America Region

LF: Lymphatic Filariasis

LSHTM: London School of Hygiene and Tropical Medicine

MA: Member Association

NTD: Neglected Tropical Diseases

OECD: Organisation for Economic Co-operation and Development

Oncho: Onchocerciasis

OPC: Oversees Programme Committee

PCM: Project Cycle Management

PFM: Partnership Framework Memorandum

PR: Public Relations

PwD: Persons with Disabilities

RG: Reference Guides

RO: Regional Office

SAR: Asia South

SCH: Soil Transmitted Helminthes

SLT: Senior Leadership Team

UN: United Nation

UNCRC: United Nations Convention on the Rights of the Child

UN-ECOSOC: United Nations Economic and Social Council

VNIO: Vietnam National Institute of Ophthalmology

VP: Vice President

WASH: Water, Sanitation, and Hygiene

WBU: World Blind Union

WHO: World Health Organisation

WWHearing: Worldwide Hearing Care for Developing Countries