

World Vision International
Accountability Update

Fiscal Year Ending | **2015**
September



*World Vision is a Christian relief,
development and advocacy organisation
dedicated to working with children,
families and communities to overcome
poverty and injustice.*

© World Vision International 2016

All rights reserved. No portion of this publication may be reproduced in any form, except for brief excerpts in reviews, without prior permission of the publisher.

Published by Global Accountability on behalf of World Vision International.

For further information about this publication or other World Vision International publications, please visit www.wvi.org or email wvi_publishing@wvi.org

Senior Editor: Marina Mafani. Production Management: Katie Fike and Joann Slead.
Copy Editing: Joan Laflamme. Proofreading: Ian Pugh. Cover Design and Interior Layout: Lara Pugh.

Comments and inquiries are welcome. Information on use made of material in this report in training, research or programme design, implementation or evaluation would be appreciated. Copies of policies referred to in this document are available on request. For more detailed information on particular issues, please contact:

(Mr) Elie Gasagara
Partnership Leader, Global Accountability
World Vision International
Email: elie_gasagara@wvi.org

I. Statement from the President and CEO of World Vision International

The Nepal earthquake was the worst quick onset emergency of 2015. It left 8,000 dead and more than 21,000 injured.

In the aftermath, I visited villages, towns and parts of the capital which were reduced to piles of rubble. I saw first-hand the difficulties of organising the relief response in a country of single-track roads where level ground is harder to find than beautiful mountain peaks.

Taking part in a relief distribution in one of the worst-affected areas, I was pleased to note that staff were on hand to listen to the comments of people queuing to receive essential supplies, and that there was a box nailed to a post in which written notes could be deposited.

World Vision remains committed to the principle and practice of 360-degree accountability; to our donors, supporters and partners; to our staff and our sector; and to the children, families and communities with whom we work.

This year, we vigorously pursued our effort to enhance our accountability to the people affected by humanitarian crises who are receiving our relief aid and food assistance.

In Darfur, Sudan, we gave internally displaced children benefiting from a school feeding programme the opportunity to give written feedback. This led to the purchase of more plates, better hand-washing facilities and training for the school cooks so they could broaden the menu.

A similar feedback system at a food-for-education programme among children in eastern Democratic Republic of Congo revealed entirely different concerns. 'If we notice something wrong or someone stealing our food, we will write down and deposit it into the box and we know World Vision will listen to us and take action!' wrote a pupil at a primary school in South Kivu province.

The [Core Humanitarian Standard](#) was launched in Copenhagen in 2015, and World Vision committed to implement it in our humanitarian operations. We have begun working towards certification. I took the opportunity to speak for the Standard and the accountability practices which underpin it at the World Humanitarian Summit in Istanbul in May 2016.

Responding to emergencies is life-saving work which requires a lot to be done fast. That does not mean we have to sacrifice the principles of accountability. Mistakes are certain to be made but, by listening to the people most affected by them, changes can be implemented in real time and lessons quickly applied elsewhere.

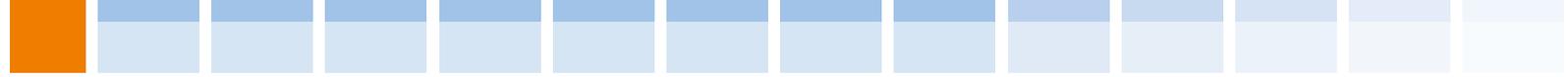
World Vision's 2015 Global Accountability Update covers our work in relief, in development and in advocacy, and I trust you will be encouraged by our shared journey of learning.



A handwritten signature in black ink that reads "Kevin J. Jenkins". The signature is written in a cursive, flowing style.

Kevin J. Jenkins

President and Chief Executive Officer,
World Vision International



Contents

1. Statement from the President and CEO of World Vision International	i
Key Highlights on Accountability	iii
2. Reporting Process and Progress Updates	1
3. Programme Effectiveness.....	1
3.1 Putting communities at the centre	1
3.2 Gender and diversity	2
3.3 Process and impact monitoring	2
3.4 Impact on children and communities	3
3.5 Child Protection	3
3.6 Advocacy and Citizen Voice & Action (CVA).....	3
4. World Vision's Workforce (P&C)	4
5. Financial Management	5
6. Anti-Corruption Practices	6
7. Ethical Fundraising and Marketing Communications	6
APPENDIX.....	7

Key Highlights on Accountability

During FY15, World Vision focused on building a culture of accountability at all levels. Below are key highlights on the state of accountability during the reporting period:

- Accountability to children and communities, also referred to as accountability to affected populations, was included in World Vision's operations. While the results of the FY15 Child Well-Being Reports will be released late in 2016, good integration between accountability and the Development Programme Approach (DPA) is ongoing. It is expected that this will enhance practice of the PAF (Programme Accountability Framework) in development operations.
- With the adoption of the Core Humanitarian Standard (CHS), key elements of the PAF have been integrated in the CHS. Therefore, World Vision's efforts towards promoting accountability to affected populations focused on mainstreaming CHS in humanitarian responses.
- World Vision published good resources on accountability to children and communities based on operational research. This was to share good practices, promoting accountability to children in humanitarian and development operations.
- The organisation commenced implementation of LEAP 3 (World Vision's Design, Monitoring and Evaluation framework) which moved from the action-learning phase to systematic implementation. Six national offices in three regions have completed the designs of their technical programmes.
- In June 2015, World Vision maintained a Global National Office Dashboard (GNOD) with several key performance indicators, to monitor National Office performance and capacity revision. This was to help focus on select key performance indicators. At the same time, the Programme Capability and Performance Review (PCPR), which used to assess GNOD ratings was discontinued during FY15/16.
- The root causes of vulnerability for approximately 650 million vulnerable children were addressed as a result of policy changes or the improved implementation of existing policies to which World Vision's advocacy work contributed.
- Citizen Voice in Action (CVA), World Vision's successful approach to social accountability, grew into a platform with local to national policy influence. In FY15, CVA was used with communities in more than 630 programmes across at least 48 countries.
- Since FY13, World Vision has increased its Yield To Ministry (YTM). A number of factors contributed to increased YTM in FY15. Despite the slight drop in global revenue, Support Office and Global Centre costs decreased in most categories, helping increase YTM.
- In FY15, World Vision started compiling grant data to be published on IATI (International Aid Transparency Initiative). The data was published in October 2015.
- The entire organisation reinforced anti-corruption work and its capacity to investigate cases.

2. Reporting Process and Progress Updates

This update has been compiled in line with recommendations from the INGO Accountability Charter's Independent Review Panel (IRP). It presents key updates from the last detailed report published in 2014. The update provides key highlights on World Vision's accountability work in 2015, presenting key changes in efforts to build a culture of accountability within the organisation. Like the detailed report, an inclusive approach has been adopted during compilation, with contributions drawn from key sectors. The Global Accountability team compiled the update and shared it with relevant departments for review and comments. The final draft was then submitted to World Vision International Board's Audit and Risk Committee and later to the Executive Leadership Committee for final approval. Once approved, it was again reviewed by a professional editor before its release.

The Independent Review Panel's recommendations have been noted. Most of them will be considered for inclusion within the next detailed report. Meanwhile, the organisation is working on

key recommendations in the spirit of improving accountability practices.

While we don't have a formal system of tracking awards to World Vision, we are pleased to report that WV Ghana and WV Sierra Leone got special awards from their respective Governments. WV Ghana was recognised with the NGO (non-governmental organisation) of the Year award for youth development during the Head of State business awards. This was given in recognition of WV Ghana's investment and contribution to the economy of Ghana and towards the development of the country's youth.

In fiscal year 2015 (FY15), World Vision opened a new office in Turkey to support the emergency response to the refugee crisis. A total of 29 area development programmes (ADPs) were also started in FY15. However, a larger number of ADPs closed at the end of their planned life, so there was a net reduction in the number of ADPs.

3. Programme Effectiveness

3.1 Putting communities at the centre

World Vision pursued its efforts to enhance accountability to children and communities, implementing the Programme Accountability Framework in diverse field operations. In this spirit, World Vision's Food Programming Management Group released *Accountability to Affected Populations for a Hunger-free World*,¹ a report showing the best practices of accountability in food assistance. Also, World Vision released the first phase of the 'Child Friendly Feedback Mechanisms' study conducted in collaboration with five other child-focused agencies.²

In addition to these two reports, World Vision became involved in preparations for the World Humanitarian Summit in various ways, including the release of its report on children *Putting Children at the Heart of the World Humanitarian Summit*. The report is based on a review of children's consultations in risk-prone, fragile and emergency settings over the last ten years. It represents the views of more than 6,000 children. This report was commissioned by the World Humanitarian Summit Advisory Group on Children to ensure that children's perspectives are considered and their priorities and recommendations reflected in the World

Humanitarian Summit outcomes. The group's members include ChildFund Alliance, Plan International, Save the Children, SOS Children's Villages International, UNICEF, War Child Netherlands, War Child UK and World Vision International.

In FY15, World Vision United Kingdom (WVUK) pursued implementation of a pilot project with the UK Department for International Development (DFID) to design, monitor and implement three different types of 'beneficiary feedback mechanisms' in seven DFID-funded maternal and child health projects through their own implementing partners. During the final year of the pilot, which ended in April 2016, WVUK supported partners to consolidate the feedback mechanisms established in 2015. The mechanisms included the use of mobile technology, suggestion boxes, women's group meetings, focus groups, surveys and scorecards developed in conjunction with community preferences. Through this process, partners made the feedback mechanisms 'their own' through necessary adaptation to their operational context in terms of the feedback methods used, how they have been communicated to beneficiaries and how they have been implemented. More details and lessons learned from this project will be shared when the project is completed in FY16.

¹ Available [here](#):

² Available [here](#):

Mobile Team

During the reporting year, World Vision additionally formed mobile teams for expedience of response to far flung inaccessible locations during humanitarian crises. This team activated its response in conflict-riddled South Sudan.

The mobile team's formation is used in tandem with the humanitarian imperative of reaching the most vulnerable people in widely scattered inaccessible locations to offer life-saving relief interventions.

3.2 Gender and diversity

World Vision's scale-up of the Channels of Hope (CoH)-Gender model has enhanced the organisation's efforts to motivate and partner with faith leaders and their congregations. This is intended to achieve social transformation and reduce gender-based violence and harmful traditional practices. It is an innovative approach that explores gender identities, norms and values from a faith perspective.

CoH Gender is currently being implemented in 20 national offices and in 40 ADPs. The CoH-Gender team trained 224 new facilitators from Southern Africa Region (SAR), East Africa Region (EAR), Latin America and the Caribbean Region (LACR) and in Pacific Timor-Leste (PTL), which is part of the South Asia Pacific Regional Office.

Given the changing nature of technology and the learning and competency-building environment, the Gender and Development team launched a series of gender e-learning modules. The topics include 'Gender and Faith', 'Gender in WV's Development Programme Approach' and 'Monitoring and Evaluation'. The modules are designed to enhance the technical capacity of all World Vision staff in gender issues.

The Gender team also produced and published findings of a review of World Vision's journey over the past 20 years on integrating gender equality in programming.³ The review's findings showed significant contribution and impact of gender equality integration to the sustainable well-being of girls, boys and communities. It also highlighted the organisation's consistent progress towards transformed gender relations and social norms.

World Vision is intentional in its efforts to achieve greater diversity within its governing bodies. Those boards and advisory councils that do not meet the gender balance requirement are held accountable for improvements until they are aligned with

policy. The boards utilise a recruitment matrix that identifies and evaluates various aspects of diversity including skills, experience, age and geographical representation; however there are not specific targets for any aspect beyond the requirement for gender representation.

3.3 Process and impact monitoring

In 2011, World Vision began developing LEAP 3, a design, monitoring and evaluation (DME) framework. This ensured evidence-based programming and a strong link among teams for national office strategy, programme design and measurement.

Implementation of this new DME framework serves to transition World Vision from an organisation that designs, implements and conducts evaluation of individual programmes and projects, to one that intentionally uses evidence-based approaches (project models) to design technical programmes. Further, implementation of this programme in multiple areas is intended to be evaluated at the same time to provide a national-office view of impact. It will also ensure that programmes are measured and systematically reported in order to enhance accountability and learning at all levels.

In FY15, implementation of LEAP 3 moved from the action-learning phase to systematic implementation. Six national offices in three regions have already completed the designs of their technical programmes. Design work is at an advanced stage in an additional nine national offices that plan to complete their LEAP 3 technical programme baseline surveys within this financial year.

In addition to ongoing monitoring and evaluation activities, World Vision maintains a Global National Office Dashboard (GNOD) with several key performance indicators to monitor national office performance and capacity. Past experience, coupled with a push towards reduction in workload, prompted a review of the collection of several indicators of data for GNOD. This led to the tool's revision in June 2015 in order to focus on select key performance indicators.

The Programme Capability and Performance Review (PCPR) assessed GNOD ratings. It incorporated feedback and recommendations from regional office and support office partners. The PCPR assessed performance in seven programming and operational dimensions of field-facing activities and recommended areas for improvement. Results of the 2014/2015 PCPR were reported in the FY14 accountability report. The PCPR will not be implemented during 2015/2016, however, because the entire organisation is identifying options for national office performance monitoring beyond 2016.

³ Available [here](#):

3.4 Impact on children and communities

World Vision's goal is that *every child has an opportunity to live a full life*. To contribute to the ministry's goal of sustained well-being of children within their families and communities (especially the most vulnerable), World Vision partners with others to empower children and communities as change agents. For World Vision's global impact on children based on a compilation of field child well-being reports, see the 2014 child well-being summary report, *Building a Better World for Children*.⁴

As of 30 September 2015, there were 4,122,039 registered children in the sponsorship programme. This reflects a decrease of 3 per cent or 139,286 registered children compared to all registered children at the end of FY14.

A Child Sponsorship Research project was completed. Findings are supplemented by a short film, 'Child Sponsorship: Does It Really Work,' which looks at the experiences and evidence from southern Sri Lanka's Weeraketiya development programme. Independent research is under way during FY16 with a consortium of external researchers.

In FY15, World Vision invested more than US\$108 million in water, sanitation and hygiene (WASH) activities across 57 countries. World Vision brought clean water access to more than 2.4 million people and enabled 2.7 million people to gain access to sanitation facilities.

In FY15 alone, more than 9,000 water points were constructed or rehabilitated; 53,000 hand-washing facilities were built; and 4,000 water committees were formed or reactivated with fee collection. Focusing the team's efforts on changing the behaviour of communities, World Vision's facilitation resulted in more than 200,000 sanitation facilities constructed by community members.

3.5 Child Protection

As a child-focused organisation, World Vision is committed to applying industry-leading standards and protocols to keep children safe within its programmes and activities. World Vision works intensively to ensure that all our offices meet or exceed global standards as a child safe organisation. This includes ensuring strong accountability for World Vision's own personnel and actions; equipping partners and volunteers to keep children safe; and strengthening child protection systems in the communities where we work. Every national office reported activities in 2015 focused on strengthening child protection in communities.

Beyond our local Child Protection programming and advocacy approach, World Vision also utilises our global Integrated Incident Management System (IIMS) to report child protection incidents

occurring within communities where we work. World Vision follows up on these cases to ensure duty bearers seek justice for child victims and learn from the cases to strengthen child protection mechanisms. In 2015, approximately 1,150 such child protection incidents in communities were tracked by World Vision staff, improving accountability for the child protection systems we are strengthening.

Also in FY15, the organisation reported 25 incidents involving death or injury to a child participating in a World Vision activity, or harm to a child caused by a World Vision affiliated individual (staff, volunteer, donor or other). Each incident was investigated and disciplinary action taken as required, applying a zero tolerance approach toward harm or abuse of children. All investigation processes upheld the safety and well-being of the child as the primary objective. In addition, World Vision fully cooperates with law enforcement when incidents violate legal statutes.

Given its global fleet size, the risk of children being injured or killed in road accidents involving World Vision vehicles is also a serious concern. There were 34 such incidents around the world in FY15. Eight of these resulted in fatalities. Each was investigated and, where appropriate, corrective action was taken in full cooperation with local law enforcement. While World Vision's driver training and safety standards help to mitigate these accidents, the organisation strives to continuously improve its processes to keep children and community members safe in the operation of its vehicles.

3.6 Advocacy and Citizen Voice & Action (CVA)

In 2015, World Vision's global advocacy focused on the Child Health Now campaign and on influencing the post-2015 agenda. The campaign has management and measurement systems that track progress. This helps to align the campaign across all participating national and support offices. During FY15, root causes of vulnerability were addressed for approximately 650 million vulnerable children as a result of policy changes or the improved implementation of existing policies to which World Vision contributed. This is equivalent to around 60 per cent of the vulnerable children in the countries in which World Vision is working. There is some evidence of implementation of policies which address root causes of vulnerability for more than 270 million of these vulnerable children and more than one policy addressing issues of vulnerability for more than 160 million of these vulnerable children. Thus, through the Child Health Now campaign, World Vision contributed to policy changes or improved implementation of policies for more than 430 million vulnerable children.

Noteworthy is World Vision's adoption of the post-2015 agenda, launched as the Sustainable Development Goals (SDGs) and known as Agenda 2030, which marks a new era in which advocacy is key in mainstreaming accountability. World Vision will continue

⁴ Available [here](#):

to support national advocacy efforts, especially those that connect local and national stakeholders with regional and global movements and opportunities.

During 2015, preparations to launch a new global campaign to end violence against children commenced. The campaign is expected to be launched in late calendar year 2016. The campaign is being designed with input from the entire organisation, based on World Vision's work within communities and in alignment with the SDGs.

The organisation's GNOD includes an indicator for advocacy performance at the local level. At this level the indicator measures 'the percentage of programmes where World Vision supports the community's role to advocate'. The requirement is that advocacy is done *by* or *with* the community rather than *for* the community, ensuring there is meaningful community participation. With the opportunity that LEAP 3 provides to link local and national advocacy, it is expected there will be an increase in community participation at national-level forums.

CVA continued to grow as World Vision's successful approach to social accountability and has become increasingly a platform for

local to national policy influence. In FY15, the CVA model is being used with communities in more than 630 programmes across at least 48 countries. The evidence emerging from CVA case studies, evaluations/reviews and testimony from CVA practitioners, services providers and local governments, consistently reports encouraging results in essential services and the well-being of community members.

In this new era of Global Agenda 2030, the importance of social accountability and World Vision's CVA cannot be overemphasised. World Vision's experience with CVA has been a strong basis for our contribution to various forums and dialogues over the course of FY15 on the importance of citizen-generated data in monitoring and accountability for the SDGs and the inclusion of the most marginalised children and young people.

The Food Programming and Management Group (FPMG) released a strong advocacy document entitled, *When There Is No Food Assistance*, which can be found at <http://www.wvi.org/emergencies/publication/when-there-no-food-assistance>. It calls for more resources for fragile contexts, in the spirit of keeping our promises to communities.

4. World Vision's Workforce (P&C)

Over the past several years emphasis has been placed on identifying, recruiting and retaining a diverse and skilled global workforce as part of the People & Culture (Human Resources) leader strategy.

In FY15, World Vision employed 44,436 staff, representing a 3 per cent decrease from FY14. The number of staff members in FY15 was similar to that in FY11.

This decrease can be attributed to several factors, including strategic decisions, budget restrictions, increases in efficiency through monitoring and evaluation systems like LEAP and Horizon (World Vision's programme management information system), and the phasing out of some ADPs that had achieved their goals.

The following highlights World Vision staff structure for FY15:

- 95 per cent of staff are full-time employees
- 15 per cent of staff worked for microfinance institutions (MFIs) (a 4 per cent increase from FY14)
- 57 per cent of staff are male and 43 per cent female.

In addition to staff, World Vision partnered with an estimated 27,315 volunteers, a 5 per cent increase over FY14.

Given the nature of its work in conflict and fragile contexts, 14 specific high-risk locations had full-time security officers.

Note: A full report on workforce demographics is available upon request from World Vision's Global Accountability Partnership Leader. We have also attached the IRS Form 990 as an Appendix.

5. Financial Management

Since FY13, World Vision increased its funding to field operations – called yield to ministry (the per cent of global revenue that is funding ministry-related activities in the Partnership). This is against the backdrop of a challenging revenue environment.

FY15, compared to FY14, saw the organisation's revenue reduced by US\$72 million or 2.6 per cent. This is attributed to a declining sponsorship base in several support offices, coupled with challenges of fundraising during this period that affected the entire organisation. This was influenced by a strong US dollar against most local currencies. These declines were partially offset by revenue raised for relief efforts, including the Nepal earthquake response.

A number of factors contributed to the increase in yield to ministry in FY15. Despite the slight drop in global revenue, support office and global centre costs decreased in most categories to help increase yield to ministry. Support office fundraising and administrative costs decreased by a combined amount of US\$23 million, a 5.2 per cent decrease from FY14, representing efforts in support offices to reduce costs and maximise cost efficiencies. In addition, Global Centre administrative, investment and shared-service costs decreased by a combined amount of US\$4 million, or 5.1 per cent, also representing measures taken to control and reduce costs within the Global Centre. Further, foreign-exchange gains from hedging activities increased by US\$22 million in FY15, which significantly helped offset the total revenue decline.

Figure 1. Partnership yield metrics (in US\$ millions)

	FY15 Actual	FY14 Actual	FY13 Actual
Total Revenue	\$ 2,734	\$ 2,807	\$ 2,675
SO Fundraising	295	310	308
SO G&A	132	140	155
GC Admin	49	53	52
GC Investments	25	23	20
GC Shared Services	9	10	8
FX Gain/(Loss) *	39	17	(11)
Funding to Field Operations*	2,265	2,287	2,121
	82.8%	81.5%	79.3%

♦ FX Gain is to be added as revenue while FX loss is to be deducted from total revenues as other costs.

* subject to audit adjustments

The Spend Analysis and Strategic Sourcing project that began in March 2013 continues to reduce the organisation's costs. In FY15, World Vision realised procurement-negotiated savings of US\$10 million. To date, total savings are US\$16 million.

Note: More details on World Vision's finances are provided in tables in the Appendix.

World Vision International is not required to file the United States Internal Revenue Service Form 990 'information return', filed by most US-registered tax-exempt organisations, but elects to disclose voluntarily similar information in this report – as indicated in the Appendix. Note that our microfinance subsidiary, VisionFund International, does file a Form 990, and our US fundraising affiliate, World Vision Inc., voluntarily files a Form 990 for the benefit of its US donors.

6. Anti-Corruption Practices

World Vision continued to expand its efforts to fight all forms of corruption. A self-assessment tool has been designed and is included in the existing Internal Control Self-Assessment tool, helping field offices to assess themselves on anti-corruption practices and to take appropriate actions. In this spirit, World Vision enhanced its investigation capacity by recruiting three new staff in FY15.

In FY15, 83 internal financial investigations were completed on various allegations of misappropriations. Despite all efforts to mitigate corruption practices, US\$226,000 was confirmed to have been lost to fraud; of this, only US\$62,000 was recovered. In addition, there was no sufficient documentation to demonstrate that Gifts-in-Kind, valued at approximately US\$1.1 million, were distributed to the intended beneficiaries in Malawi.

In FY15, VisionFund's MFIs had loan losses of US\$7.4 million, which is 1.3 per cent of the portfolio. Fraud losses were US\$0.2 million, which is 0.037 per cent of net assets. These low levels demonstrate the high level of control in VisionFund in comparison to the microfinance sector as a whole.

Actions taken to mitigate fraud within the organisation included termination of staff involved in fraud as the primary disciplinary action; implementation of mitigating controls (segregation of duties); and prosecution in affected countries (including reporting incidents to police).

7. Ethical Fundraising and Marketing Communications

In 2015, World Vision took steps to build capacity and locally adapt messages to support their alignment in tandem with the 2014 Child Sponsorship Policy. Support offices participated in the workshops that helped them reposition child sponsorship and embed local changes to the new value proposition formula. This was designed to ensure trustworthy advertising through (i) an authentic introduction to the individual child, (ii) more specific explanation of the challenges that children face in the community/area where they live, and (iii) specific plans carried out with local

community partners to overcome these challenges for children enabled by a sponsor's donation.

Two hundred marketing users utilised new online resources, including four online training modules. They were launched to support responsible fundraising for child sponsorship and local adaptation. They enabled sponsors to see the impact of their contributions in the lives of vulnerable children, including their sponsored children, hence strengthening relations.

APPENDIX

Table 1. World Vision's Top Five Suppliers

Top five suppliers	Amount (in US\$)	Address	Description of services
Infor (US), Inc.	1,217,902.82	PO Box 847798 Los Angeles, CA 90084	Enterprise software solutions
Meta4 Spain, S.A.	1,080,351.43	Rozabella 8 CEE Las Rozas Madrid, Spain	Compensation management and benefits administration platform for global human resource performance management
McCann Enterprise	853,364.67	7-11 Herbrand St London WCIN 1EX United Kingdom	Marketing materials development for middle and major donors
Phenom Software, LLC	384,365.70	PO Box 61553 Irvine, VA 92602 United States	Software and consulting
Tibco Software Inc.	308,556.52	3307 Hillview Ave Palo Alto, CA 94304 United States	Software

Table 2. World Vision's Total Revenues

Resources (in US\$)	
Net Revenue (cash, food commodities and Gifts-in-Kind)	2,734,219,302
Total Expenditure *	2,865,475,821
Expenditure on development programmes	1,901,034,136
Expenditure on relief and rehabilitation programmes	510,964,406
Expenditure on Community Education and Advocacy	27,390,970
Administration	131,707,066
Fundraising	294,379,243

*The total expenditure recorded is higher than revenue because support offices used their reserves to fund projects in FY15. Also, their carryforwards (underspending in FY14) were utilised in FY15.

Table 3. Revenue by category (in US\$ millions)

Revenue	FY12	FY13	FY14	FY15
Cash Income				
Sponsorship	1,320	1,352	1,354	1,235
Public Sector	312	312	394	423
Other Private	546	544	566	538
Food Commodities	130	130	174	190
Gifts-in-Kind	362	335	316	348
Total	2,670	2,673	2,804	2,734

Table 4. WVI Confirmed Loss by Fraud Type | October, 2012 – 30 September, 2015

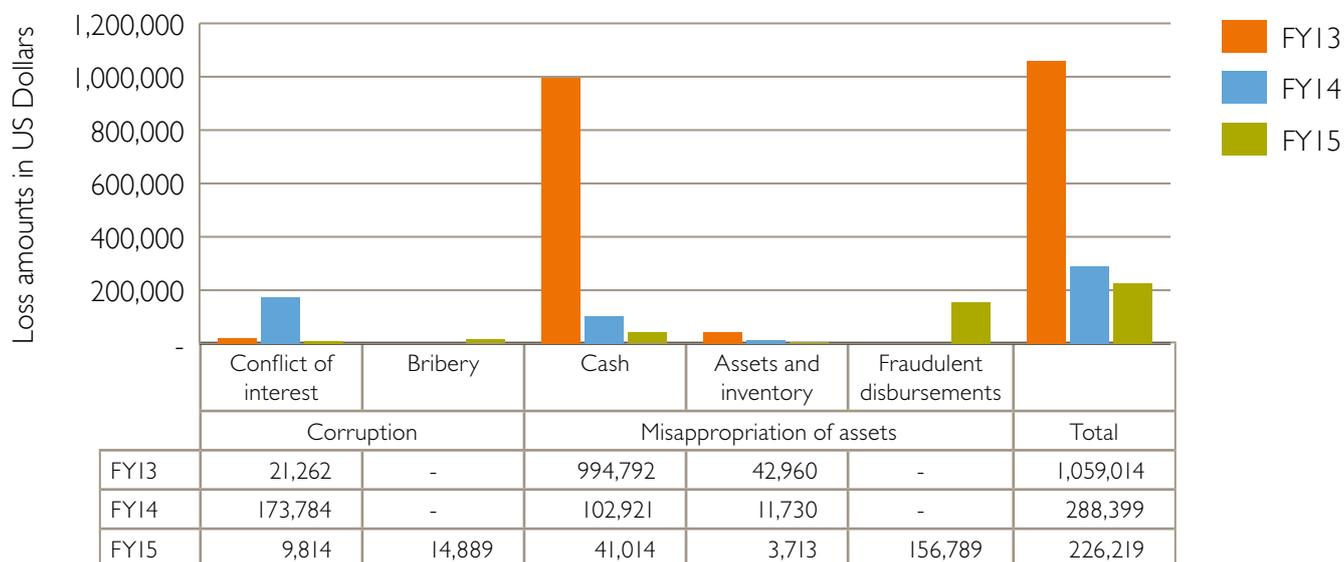


Table 5. Compensation of Five Highest Paid Senior Executives and the Chief People Officer

Name and Title	Location and Status	Base Gross Salary	Ongoing Expatriate Allowances (expressed as net tax)	Non-Taxable Benefits (primarily pension and health)
Kevin Jenkins, International President /CEO	UK Expatriate	GBP 278,000	GBP 78,000	GBP 42,206
David Young, Chief Operating Officer	US National	US\$366,900	N/A	US\$29,373
Dirk Booy, Partnership Leader Global Field Operations	UK Expatriate	GBP 179,379	GBP 24,483	GBP 53,195
Ken Casey, Partnership Leader Integrated Ministry	US National	US\$260,928	N/A	US\$57,057
Eric Fullilove, Chief Financial Officer	UK Expatriate	GBP 173,943	GBP 12,133	GBP 22,613
Bessie Vaneris, Chief People Officer	UK Expatriate	GBP 155,148	GBP 14,907	GBP 16,808

Specific disclosures related to the IRS Form 990

Q. What is the total number of voting members of the governing body at the end of the tax year? Are there material differences in voting rights among members of the governing body, or is the governing delegated broad authority to an executive committee or similar committee? How many voting members are independent?

A. There are 24 board members, 23 of which are independent. The Board has delegated broad authority to its Executive Committee, to handle routine matters between regular full Board meetings and to provide flexibility if the full Board, with members from many countries, cannot be quickly assembled. But in practice, the Executive Committee rarely uses its full authority, and all of its actions are visible to and under the ultimate oversight of the full board.

Q. Did any officer, director, trustee or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?

A. Not to our knowledge

Q. Did the organisation delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees or key employees to a management company or other person?

A. No

Q. Did the organisation make any significant change to its governing documents since last year?

A. No

Q. Did the organisation become aware during the year of a significant diversion of the organisation's assets?

A. See Table 4 in this appendix for a summary of fraud losses in all World Vision Partnership entities, including microfinance entities affiliated with VisionFund International (WVI's microfinance subsidiary). As the Form 990 is not filed on a consolidated basis, a 990 will not include diversions of assets that occurred in affiliated entities outside of the corporate entity World Vision International (or VisionFund International for VFI's 990). Some of the incidents reported in the main report occurred in such affiliated entities.

Q. Does the organisation have members or stockholders?

A. Yes, the voting members of the Council are the members of World Vision International.

Q. Does the organisation have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?

A. Yes.

Q. Are there any governance decisions of the organisation reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?

A. Yes, the World Vision International Council must approve certain high-level amendments to the Bylaws and Articles of Incorporation.

Q. Did the organisation contemporaneously document the meetings held or written actions undertaken during the year by (a) the governing body and (b) each committee with authority to act on behalf of the governing body?

A. Yes.

Q. Are there any officers, directors, trustees, or key employees who cannot be reached at the organisation's mailing address?

A. No

Compensation

Q. Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision: CEO, Executive Director, top management, other officers or key employees?

A. Yes.

Q. Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee or disqualified person outstanding as of the organisation's tax year?

A. No

Q. Were there any independent contractors that were paid over \$100,000?

A. Yes, see Table 1 of this appendix (above).

Policies and Practices

Q. Does the organisation have local chapters, branches or affiliates?

No. However, it does have affiliated national entities in various countries around the world. For more information please see Note 1 to the World Vision International and Consolidated Affiliates Financial Statements.

Q. Does the organisation have a written conflict of interest policy?

A. Yes.

Q. Are officers, directors or trustees, and key employees required to disclose annually, interests that could give rise to conflicts?

A. Yes.

Q. Does the organisation regularly and consistently monitor and enforce compliance with the policy?

A. Yes, annual disclosure forms are reviewed and employees are reminded of the policy. Potential conflicts are disclosed and addressed when they arise.

Q. Does the organisation have a written whistleblower policy?

Yes. Link to policy <https://secure.ethicspoint.com/domain/media/en/gui/24325/policies.html>

Q. Does the organisation have a written document retention and destruction policy?

A. WVI has various policies and standards for document and information management, but does not have a single comprehensive document retention and destruction policy, which covers both hard documents and electronic information.

Q. Did the organisation invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? And if so, has the organisation adopted a written policy or procedure requiring the organisation to evaluate its participation in joint venture arrangements under applicable US federal tax law, and taken steps to safeguard the organisation's exempt status with respect to such arrangements?

A. During FY15 WVI continued to participate in ventures with for-profit entities to explore new approaches in supply chain management for the humanitarian sector and to raise awareness and money for child nutrition, health and sport campaigns in Asia. Participation in these projects is in furtherance of WVI's exempt purposes, and the participation was evaluated under applicable US federal tax law and steps taken to safeguard WVI's exempt status.

In addition, note that some World Vision affiliated and supported microfinance institutions in other countries are considered taxable

entities under the laws of their respective countries. WVI considers support for such microfinance institutions to be consistent with WVI's US exempt purposes and status, as affirmed by the IRS's recognition of 501-c-3 exempt status for WVI's microfinance supporting subsidiary, VisionFund International (VFI). WVI and VFI have policies and procedures to help ensure that the activities of World Vision affiliated microfinance institutions remain within WVI's exempt purposes.

Q. Does the organisation have lobbying costs?

A. No. Not as defined under US federal tax law, although it does engage in general advocacy activities.

Q. Describe whether - and if so, how - the organisation makes its governing documents, conflict of interest policy and financial statements available to the public.

A. They are provided upon request.

Disclosure

The organisation's books and records are in possession of Stephen Lockley at the following offices:

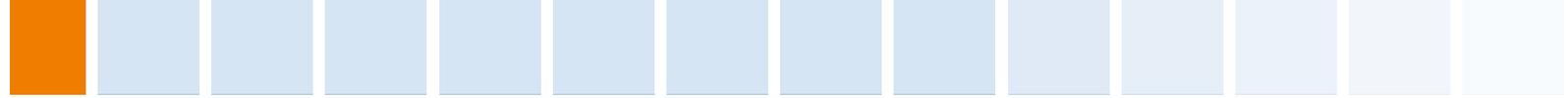
World Vision International: 800 W Chestnut Ave, Monrovia, CA 91016

World Vision International, Executive Office: 1 Roundwood Avenue, Stockley Park, Uxbridge, Middlesex UB11 1FG, UK

Financial Statements

The World Vision International consolidated financial statements for the year ended September 30, 2015 are available at <http://www.wvi.org/accountability>

These financial statements were audited by independent accountants. The amounts presented in the financial statements differ from the World Vision International Annual Review, which is also available on the World Vision International website, because certain World Vision branded entities are not consolidated in the World Vision International financial statements for accounting purposes but are included in the Annual Review. For more information about consolidated entities, see Footnote 1 of the World Vision International audited financial statements.



Executive Office

Waterview House,
1 Roundwood Avenue, Stockley Park
Uxbridge, Middlesex
UB11 1FW
United Kingdom

World Vision International

800 West Chestnut Avenue
Monrovia, CA 91016-3198
USA

International Liaison Office

Chemin de Balexert 7-9
Case Postale 545
CH-1219 Châtelaine
Switzerland

European Union Liaison Office

33 Rue Livingstone
1000 Brussels
Belgium

United Nations Liaison Office

216 East 49th Street, 4th floor
New York, NY 10017
USA



World Vision is a Christian relief, development and advocacy organisation dedicated to working with children, families and communities to overcome poverty and injustice. Inspired by our Christian values, we are dedicated to working with the world's most vulnerable people. We serve all people regardless of religions, race, ethnicity or gender.