



**TRANSPARENCY
INTERNATIONAL**
the global coalition against corruption

FINANCIAL INFORMATION

at 31 December 2009

of

**TRANSPARENCY INTERNATIONAL e. V.
BERLIN**

(with Independent Auditors' Report)

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General information

Board of Directors	Huguette Labelle	Canada	Chair
	Akere T. Muna	Cameroon	Vice Chair
	Sion Assidon	Morocco	
	Jeremy Carver	UK	elected October 2009
	John Devitt	Ireland	
	Boris Divjak	Bosnia and Herzegovina	
	Delia Matilde Ferreira		
	Rubio	Argentina	
	Geo-Sung Kim	South Korea	
	Rueben L. Lifuka	Zambia	
	Sergej Muravjov	Lithuania	elected October 2009
	Devendra Raj Panday	Nepal	until October 2009
	Iftexhar Zaman	Bangladesh	
	Gerard Zovighian	Lebanon	
Nancy Zucker Boswell	USA	until October 2009	

Managing Director Cobus de Swardt

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Vereinsregister number: VR 13598 B
Date of latest change 10 August 2007

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Date of latest triennuel exemption 6 December 2007

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Germany

Report of Managing Director

The Managing Director has the pleasure in presenting the annual financial statements of Transparency International Secretariat – in the following referred to as TI-S - for the year ended 31 December 2009.

Organisation Overview

Transparency International e.V., a Berlin (Germany) registered not-for-profit association is the leading global non-governmental organisation whose mission is combating corruption. In compliance with its Charter, TI-S serves a charitable purpose and is recognised by the Berlin tax authorities as being exempt from corporate and trade tax liabilities.

TI-S is the Secretariat which supports over 90 National Chapters and leads the implementation of the movement's international anti-corruption agenda. The Board of Directors are elected by the Annual Membership Meeting which is composed of National Chapters representatives and Individual Members.

Key Events

While 2009 suffered from the financial crisis, with global economic consequences, TI-S maintained a high level of growth and managed to achieve a surplus of € 320.671. The total Income (Donor contributions and Finance Income and Other Income) increased from € 10.458.196 in 2008 to € 12.342.335 in 2009. Consistent performance enabled TI-S to strengthen its total reserves to € 3.023.516.

Strategy

As part of its programme for innovation, TI-S started reviewing the results of its present 2010 strategy with a focus on new opportunities developing post the 2010 framework with a view to a comprehensive strategy TI 2015.

Risk Management

TI-S manages risks carefully and systematically with regard to all activities.

TI-S pursues a risk management strategy that covers governance and management risks, operational risks, financial risks and compliance risks. As part of the risk management strategy each identified risk stream is matched by risk mitigating processes.

In terms of governance and management risks, the establishment of the 2010 strategic framework and the annual work plans serve to frame the risks identified. This is further enhanced by operational reports to the Board of Directors on a biannual basis.

Operational risks are mitigated by the establishment of control processes and procedures.

Financial risks are managed by creation of annual budgets which are reviewed and updated regularly. Timely and accurate reports are produced and monitored by project managers for individual projects and organisationally by senior management.

Auditors

Following the practice of rotation every few years Grant Thornton has been appointed as TI-S' auditor for 2009 in replacement of KPMG. We would like to thank KPMG for the constructive working relationship over the past years.

Presentation of Financial Statements

TI-S presents the financial statements voluntarily. The decision to apply International Financial Reporting Standards (IFRS) – first time adoption in 2007 - was made in accordance with core values and to serve as a leader in going beyond that which is mandatory in terms of accountability, transparency and credibility.

11 May 2010



Cobus de Swardt
Managing Director

Statement of Financial Position

	31 December 2009 '000 Euro	31 December 2008 '000 Euro	Note
Assets			
<u>Non current assets</u>			
Property, plant and equipment	208	96	
Intangible assets	70	4	
Investment in shares Berlin Civil Society Center	3	0	
Total non current assets	281	100	9
<u>Current assets</u>			
Receivables			
Donor commitments	510	179	10
Other receivables and prepayments			
Advances to National Chapters or Coalition partners	2.835	912	11
Loans to National Chapters	30	0	12
Advances to other parties as project outlays	154	189	13
Others	293	218	14
Cash and cash equivalents	9.438	8.352	15
Total current assets	13.260	9.850	
Total assets	13.541	9.950	
Liabilities and Reserves			
<u>Reserves</u> *)	3.024	2.731	
<u>Non current liabilities</u>			
Liability to Berlin Civil Society Center	18	0	5
Total non current liabilities	18	0	
<u>Current liabilities</u>			
Accounts payable	484	333	16
Donors' funding received in advance	6.565	5.367	17
Liabilities to National Chapters or Coalition partners	102	111	
Liabilities to Donors	2.989	1.093	18
Liability to Berlin Civil Society Center	6	0	5
Other liabilities and accruals	353	315	19
Total Current liabilities	10.499	7.219	
Total liabilities and reserves	13.541	9.950	

*) Statement of Changes in Reserves on page 7

Statement of Comprehensive Income

	2009 '000 Euro	2008 '000 Euro	Note
Income			
Donor contributions	11.900	10.006	20,21
Other income	158	150	22
Total Income	12.058	10.156	
Expenditure			
Personnel expenses	5.259	4.441	23
Depreciation and amortisation	87	88	9
Other expenses	6.540	4.996	24
Total Expenditure	11.886	9.525	
Result from operating activities	172	631	
Programme subsidy costs			
Berlin Civil Society Center	-26	0	5
Finance income	284	302	25
Finance costs	-138	-688	25
Financial results	146	-386	25
Surplus of the year	292	245	
Appropriation of Free Reserves in respect of Berlin Civil Society Center shares *)	29	0	
Net surplus of the year	321	245	

*) Statement of Changes in Reserves on Page 7

Statement of Changes in Reserves

'000 Euro	Special Fund	Reserve for investment	Reserve for TI network support	Other free Reserves	Total
Balance at 01 January 2008	775	250	150	1.311	2.486
Transfer from Net surplus of the year				245	245
Balance at 31 December 2008	775	250	150	1.556	2.731
Balance at 01 January 2009	775	250	150	1.556	2.731
Appropriation of Free Reserves in respect of Berlin Civil Society Center shares				-28	-28
Transfer from Net surplus of the year				321	321
Balance at 31 December 2009	775	250	150	1.849	3.024

Cash Flow Statement

	2009	2008
	'000 Euro	
Net surplus of the year	320	245
Cash flows from operating activities		
Adjustments for		
Depreciation and amortisation	87	88
Financial results	-146	386
	-59	474
Increase in current liabilities	3.280	3.232
Increase in non current liabilities	18	0
Increase in current assets	-2.325	-564
	973	2.668
Interest paid	0	-1
Interest received	23	184
Call option	-20	0
	3	183
Net cash flow from operating activities	1.237	3.570
Cash flow from investing activities		
Purchase of tangible and intangible fixed assets	-265	-84
Purchase of shares Berlin Civil Society Center	-3	0
Net cash flow from investing activities	-268	-84
Release of Reserves	-29	0
Increase in cash and cash equivalents	941	3.486
Cash and cash equivalents balance at 01 January	8.352	5.444
Increase in cash and cash equivalents	941	3.486
Effect of exchange rate fluctuations	144	-578
Cash and cash equivalents at 31 December	9.437	8.352

Notes to the financial statements

1) Reporting entity

Transparency International e.V. established in 1993 – in the following referred to as TI-S - comprises the movement's secretariat and is domiciled in Germany. TI-S is recognised as registered German association ("eingetragener Verein"). The address of the International Secretariat is

Alt-Moabit 96 in 10559 Berlin.

The financial statements have been prepared voluntarily and comprise the Statement of Financial Position, the Statement of Changes in Reserves, the Cash Flow Statements as of 31 December 2009 and the Statement of Comprehensive Income of TI-S for the year ended 31 December 2009.

TI-S presents only individual financial statements of the entity.

The Endowment Fund is reported on separately (see pages 42 - 43).

National Chapters, Chapters in Formation and Contact groups – in the following referred to as Coalition Partners - report independently.

The financial statements were signed by the Managing Director of TI-S on 11 May 2010.

2) Basis of preparation

(a) **Statement of compliance**

The financial statements have been prepared in accordance with the International Financial Reporting Standards (IFRS) as adopted by the European Union.

Currently, the IFRS do not contain specific guidelines for non-profit and non-governmental organisations concerning the accounting treatment and the presentation of the financial statements. Where the IFRS are silent or do not give guidance on how to treat transactions specific to the not-for-profit sector, accounting policies have been based on the general IFRS principles, as detailed in the IASB Framework for the Preparation and Presentation of Financial Statements.

(b) **Basis of measurement**

The financial statements have been prepared on the historical cost basis except in the case of foreign currencies which are stated and measured at fair value at year end.

(c) Functional and presentation currency

The financial statements are presented in Euro, which is the organization's functional currency. Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Reserves and Cash Flow Statement are presented in and rounded to the nearest '000 Euro, all amounts in the Notes to the financial statements are rounded to the nearest Euro.

(d) Use of estimates and judgements

The preparation of financial statements in conformity with IFRS requires management to make judgements, estimates and assumptions that affect the valuation of assets, donor contributions, liabilities and expenses. The estimates and assumptions are based on historical experience. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented.

(e) Reclassification

A receivable from Tonga reported at 31 December 2008 as Advance from National Chapters or coalition partners has been reallocated to Advances to other parties as project outlays. The effect on the Statement of Financial Position is summarized below:

Increase in Advances to other parties as project outlays	€ 1.346
Decrease in Advances to National Chapters or Coalition partners	€ 1.346

3) Summary of significant accounting policies

(a) Adoption of new and revised International Financial Reporting Standards (IFRS)

The International Accounting Standards Board (IASB) has issued the following – not yet endorsed by the EU – standards and interpretations that have not been adopted by TI-S:

- IFRS 9 (“Financial Instruments – first Phase: Classification and Evaluation”)
- IFRIC 19 (“Extinguishing Financial Liabilities with Equity Instruments”)
- Amendment to IFRS 2 (“Group Cash-settled Share-based Payment Transactions”)
- Amendment to IAS 24 (“Related party disclosures – Exceptions”)
- Amendments to IFRIC 14 (“Prepayments of a Minimum Funding Requirement”)
- Amendment to IAS 32 (“Financial instruments: Presentation - Classification of Rights Issues”).

In 2009, the following standards were endorsed:

IFRIC 12, Service Concession Arrangements, IFRIC 15, Agreements for the Construction of Real Estate, IFRIC 16, Hedges of a Net Investment in a Foreign Operation, IFRIC 17, Distributions of Non-cash Assets to Owners, and IFRIC 18, Transfer of Assets from Customers, revised versions of IFRS 1 “First time adoption of international financial reporting standards”, IAS 27, Consolidated and Separate Financial Statements, and IFRS 3, Business Combinations, and amendments to IAS 39, Financial instruments: presentation – Recognition and Measurement. These standards are mandatory for fiscal periods beginning after 1 January 2010. TI-S will adopt IAS 39. IFRS 1, IFRIC 12,15, 16, 17,18, IAS 27, IFRS 3 are not relevant for TI-S.

Following Amendments to standards were published in 2009 and endorsed in March 2010 and are not relevant for TI-S:

- IAS 1 (“Presentation of Financial Statements – Classification of Convertible bonds”)
- IAS 7 (“Statement of Cash Flows – Classification of Investments”)
- IAS 17 (“Leases – Classification of Real estates”)
- IAS 36 (“Impairment of Assets – Impairment test of Goodwill”)
- IAS 38 (“Intangible assets ”)
- IAS 39 (“Financial assets: presentation – Derivates and Cashflow-Hedge-Accounting”)
- IFRS 2 (“Share-based payment”)
- IFRS 5 (“Non-current assets held for sale and discontinued operations”)
- IFRS 8 (“Operating segments”)
- IFRIC 9 (“Reassessment of embedded derivatives”)
- IFRIC 16 (“Hedges of a Net Investment in a Foreign Operation”)

(b) Income

Donor funds are recognised as Donor contributions either for unrestricted funds in the year for which the grant is made or for project funding in line with the progress of project expenditure.

Received but not yet utilised funds are recorded as Donors funding received in advance included in the Statement of Financial Position as Liabilities.

Already spent but not yet received project funding is recorded as receivables from donors - Donor commitments (provided that donor commitments have been received and the payments were due at the date of the Statement of Financial Position).

TI-S receives specific project related funds for projects which are carried out together with National Chapters or Coalition partners of TI's movement.

The payments by TI-S of donor funds to National Chapters or Coalition partners are initially recorded as receivables from National Chapters (Advances to National Chapters) or, if third parties are involved, as Advances to other parties representing project outlays.

They are included in Total Disbursements in the fiscal year in which they are disbursed by TI-S but are not recorded as income (Donor contributions).

All initial advances less reports received are recorded as Changes in accrued disbursements (see note 20 and 21). As long as they have not been accounted for by the recipients they are reported as Liabilities to Donors.

Donor funding is recorded at the exchange rate of the date when TI-S receives the donor payments since the reporting to the donors will be done at this exchange rate.

Advances to National Chapters, Advances to other parties as project outlays and Liabilities to Donors related to payments effected in a foreign currency are reported at the exchange rate realized at the date on which the related parties received the payment as the recipients report using this exchange rate.

(c) Translation of foreign Currencies

Transactions in foreign currencies are translated at the foreign exchange rate ruling at the date of the transaction. At the date of the Statement of Financial Position, monetary assets and liabilities denominated in foreign currency are converted into Euro at the rate of exchange at that date. Non-monetary assets and liabilities in foreign currencies that are stated at historical cost are translated at the foreign exchange rate at the date of transaction.

Foreign exchange differences arising on translation are reported as income and expenditure.

(d) Tangible and intangible fixed assets

Tangible fixed assets comprise mainly equipment and office furniture, which are initially recorded at cost and thereafter stated at historical cost less accumulated depreciation and – if any - impairment losses.

Intangible fixed assets comprise software and licenses, which are initially recorded at cost and thereafter stated at historical cost less accumulated amortisation and impairment losses.

Depreciation and amortisation on fixed assets is recognised on a straight line basis over the estimated useful lives of each part of an item to its residual value, using rates as follows:

	Rate
Furniture bought before 31 December 2004	8 %
Furniture bought after 01 January 2005	10 %
Installation for telephone and network	13 %
Computers, software, licences	33 %

Fixed assets bought in 2008 with acquisition costs of € 150 up to € 1.000 have been pooled and depreciated on a straight line basis over estimated useful lives of five years. Low value equipment, whose acquisition costs was less than € 150, has been written off in full in the year of acquisition.

(e) Cash and cash equivalents

For purposes of the Cash Flow Statement, cash and cash equivalents comprise cash on hand and bank balances.

Cash and cash equivalents are measured at fair value, using the bank exchange rates at 31 December

2009	1	EUR	=	0,9061	GBP
	1	EUR	=	1,4360	USD
2008	1	EUR	=	0,9790	GBP
	1	EUR	=	1,4205	USD

(f) Taxation

No income and VAT taxation has been provided in these accounts as the organization was not in receipt of taxable income and enjoys tax-exempt status.

(g) Accounting for leases

Leases of assets under which a significant portion of the risks and rewards of ownership are effectively retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the income and expenditure account on a straight line basis over the period of the lease.

TI-S leases office areas under operating leases.

According to the rental contracts TI-S established two bank deposits in the initial amounts of € 38.859 and € 18.463 for the offices in Berlin, including accrued interest.

A bank deposit in the amount of € 2.992 for the office in Brussels has been repaid by the lessor after termination of the sub-rental contract at 30 June 2009. TI-S paid a security in the amount of € 2.900 to the new landlord according to the rental and service agreement for new offices at 01 July 2009.

All security deposits are reported as Other receivables (see note 14).

(h) Financial assets and liabilities

Loans and receivables comprise financial assets with fixed or determinable payments that are not quoted in an active market and are neither classified as held for trading nor as available for sale. The category includes TI-S' Donor commitments, Loans to National Chapters and other current assets. Initial recognition is done at fair value which generally equals the nominal value of the receivable loan. Subsequently, the loans and receivables are measured at amortised costs using the effective interest method less any impairment losses, if necessary.

The carrying values are equal to the fair value of the receivables and other assets due to their short-term nature. Donor commitments, Loans to National Chapters and other current assets are due within one year and neither past due. € 52.985 of the reported Donor commitments at 31 December 2008 have been written off in 2009.

Non-derivative financial liabilities are recognised at fair value which either equals the amount received or the net present value of future obligations. Subsequently, they are measured at amortised costs using the effective interest method. At TI-S the category includes Accounts payables, Liabilities to National Chapters or Coalition partners, Liability to Berlin Civil Society Center and Other liabilities.

Due to the short-term maturities of the liabilities mentioned above, it is assumed that the fair value is equal to the carrying amount.

(i) Other receivables and liabilities

Other receivables are measured at amortized cost, using the effective interest method, less an allowance for impairment.

An allowance for impairment of receivables is established if the collection of a receivable becomes doubtful. The amount of the allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The impairment loss is recognized in the statement of income, if any.

The category includes TI-S' Advances to National chapters and Advances to other parties as project outlays.

Liabilities are measured at amortized cost, using the effective interest method.

At TI-S the category includes the Donors' funding received in advance and liabilities to Donors.

€ 3.000 of the reported advances to National Chapters are due within two years, all other recorded receivables and liabilities are due within one year. € 8.000 of the reported advances to other parties as project outlays at 31 December 2008 have been written off in 2009.

(j) Finance income and expenses

Finance income and expenses comprise interest income on funds, interest received to be refunded to the donor in case it was recognized in previous years as interest income and exchange rate translation gains and losses. Foreign currency gains and losses are reported on a net basis.

(k) Reserves

The Reserves of TI-S consist of retained earnings, unrestricted Donor contributions received in previous years and not yet utilised at the date of the Statement of Financial Position.

The Special Fund is created for long-term specific projects that are strategically important and have to be considered by the Board of Directors.

The Reserve for investment is established to cover the costs of the new TI-S website and will be fully used in 2010. The costs occurred in 2009 are reported as expenses.

The Reserve for TI network support provides funds to strengthen the National Chapter network.

(I) Personnel Expenses and Pension

The Personnel costs consist of salaries, wage taxes and social security contributions paid by TI-S and pension contributions for members of staff appointed at the Director level paid by TI-S as well as employees' voluntary pension contributions.

TI-S concluded a contract with Allianz insurance for their Directors effective May 2007. Insurance holder is TI-S, the beneficiary is the named Director. They receive benefits, a maximum at their legal retirement age, a minimum only five years before. According to this contract the following payments per person were made, each for one calendar year:

Managing Director	€	10.000
Group Director / CFO	€	7.500
Director	€	5.000

Contributions paid in 2009 but relating to 2010 have been accrued. The costs reported as Personnel expenses are

€ 62.082.

The Managing Director acts on behalf of the Board of Directors on the basis of a power of attorney that is registered.

Internally two staff members have a power of attorney for signature rights assigned to them by the Managing Director.

The total amount of salaries for the three persons in 2009 was € 366.996.

The members of the Board of Directors do not receive any remuneration.

In 2009 TI-S employed an average of 104 employees (2008: 78) of which 12 (2008: 8) were on part time. In addition it benefited from a number of interns who contributed to its activities throughout the year.

4) Financial Instruments

The following table shows the carrying amounts and fair values of the Group's financial instruments as at 31 December 2009. Reported fair values can only be seen as indications of prices that might be achieved when selling these instruments in the markets.

	2009			2008		
	Carrying amount	Amortised cost	Fair value	Carrying amount	Amortised cost	Fair value
Shares Berlin Civil Society Center *)	2.500		2.500	0		0
Donor commitments	510.403		510.403	178.604		178.604
Loans to National Chapters	30.000		30.000	0		0
Other receivables	292.605		292.605	218.434		218.434
Cash and cash equivalents	9.438.256		9.438.256	8.352.103		8.352.103
Total Financial assets	10.273.765		10.273.765	8.749.142		8.749.142
Liability to Berlin Civil Society Center	23.250	23.250		0	0	
Accounts payable	484.243	484.243		333.029	333.029	
Liabilities to National Chapters **)	101.497	101.497		111.021	111.021	
Other liabilities and accruals	353.682	353.682		315.015	315.015	
Total Financial liabilities	962.673	962.673		759.066	759.066	

*) Since the minority shares of TI-S are not material a fair value evaluation of the registered charity was not prepared.

***) Liabilities to National Chapters or Coalition partners have been included since they are defined as financial liabilities.

The following table shows the carrying amount of the financial instruments applying the categories of IAS 39. There were no reclassifications between the valuation categories in 2009 and 2008.

	2009	2008
	Carrying amount	Carrying amount
Loans and receivables	835.509	397.039
Other liabilities amortized at cost	962.373	759.066

TI-S has exposure to the following risks from its use of financial instruments:

- Credit risk
- Liquidity risk
- Currency risk.

(a) Credit risk

Credit risk is the risk of financial loss if the counterparty to a financial instrument fails to meet its contractual obligations and arises principally from accounts receivables.

Donor commitments and Other receivables:

The exposure to credit risk is influenced by the individual characteristics of the counterparties. More than 90% of all receivables are transacted with counterparties that have low default risk. Impairment losses have been recognized in the statement of income accordingly.

The carrying amount of financial assets represents the maximum credit exposure.

(b) Liquidity Risk

Liquidity risk is the risk that TI-S will not be able to meet its financial obligations as they fall due.

TI-S ensures that it will have sufficient liquidity to meet its liabilities when due, without incurring unacceptable losses or risking damage to the reputation of TI-S by quarterly budget SMT and Board of Directors reviews.

(c) Currency Risk

TI-S is exposed to currency risks from grants and receivables in a currency other than the respective functional currency, primarily Pounds Sterling (GBP) and US Dollar (USD).

TI-S ensures that its exposure is kept to an acceptable level by buying or selling foreign currencies at spot rates when necessary to address short-term imbalances. Operational measures are taken to mitigate the risks for projects. In November 2009 TI-S bought for € 19.500 a call option to secure USD 2.000.000 at 30 December 2009. The option matured without any settlement payment.

TI-S' exposure to foreign currency risk was as follows based on notional amounts:

	2009			2008		
	EUR	USD	GBP	EUR	USD	GBP
Shares Berlin Civil Society Center	2.500					
Donor commitments	461.680	48.723		144.351	26.824	7.429
Other receivables and loans	293.865	20.720	8.020	193.649	7.608	17.178
Liabilities to Berlin Civil Society Center	23.250					
Accounts payable	414.528	32.814	36.901	269.836	23.455	39.738
Liabilities to National Chapters	50.757	50.350	390	51.651	51.333	8.038
Other liabilities and accruals	353.239		143	311.549	1.865	1.601
Net exposure	1.599.819	152.607	45.454	971.036	111.085	73.984

Since the net exposure is not material a sensitivity analysis was not prepared.

5) Related Parties

TI-S comprises the movement's secretariat which supports over 90 National Chapters and leads the implementation of the organisation's international agenda. National Chapters are legally and financially independent organisations registered in their countries. Members of the Board of Directors are elected by the Annual Membership Meeting (AMM) of TI, which membership consists of accredited National Chapters and Individual Members. Since the Board of Directors is not an executive board, and the members of the Board of Directors receive no remuneration from TI-S, neither the National Chapters nor their members as elected members of the Board of Directors are related parties.

TI-S purchased shares of the Berlin Civil Society Center - convening-capacity-building research gGmbH (BCSC) in a nominal value of € 2.500 of which € 1.250 have been paid in 2009. As buyer of these shares TI-S was obliged to pay to BCSC a programme subsidy in the amount of € 26.250 for 2009. An amount of € 4.250 was paid, the second to fifth installments, € 5.500 each, are due by 30 November 2010, 2011, 2012 and 2013. They have been reported in expenditure, as current liability (€ 5.500) and as non-current liability (€ 16.500). TI-S is a minority shareholder of this registered charity and thus BCSB is not a related party.

6) Commitments

TI-S rents office space in Berlin and Brussels for its operations, comprising the commitments:

Office Alt-Moabit 96, 10559 Berlin, Germany third and fifth floor

TI-S concluded a fixed rental term contract for 1.268 m² office space and three cellar rooms until November 2011, with an option to renew after that date for another year.

Rental payments monthly:	<u>Rent</u>	<u>Running costs</u>	<u>Total</u>
January 2010 – November 2011	€ 13.050	€ 4.500	€ 17.550
If TI-S made use of the option December 2011 – November 2012	€ 16.500		

The commitment from rent adds up to following amounts for durations of

Up to one year	€ 156.600
One to five years	€ 143.550

Office Alt-Moabit 96, 10559 Berlin, Germany, sixth floor

TI-S concluded an additional rental contract effective from 01 February 2009 for 383 m² office space until January 2014, with an option to renew after that date for another year.

Rental payments monthly:	<u>Rent</u>	<u>Running costs</u>	<u>Total</u>
January 2010	€ 4.979	€ 1.149	€ 6.128
February 2010 – January 2011	€ 5.079	€ 1.149	€ 6.228

The rent will be increased by two percent annually related to the last paid rent.

The commitment from rent adds up to following amounts for durations of

Up to one year	€ 60.848
One to five years	€ 256.270

Office Rond Point Schuman 6, 1040 Brussels, Belgium

TI-S concluded a Business Centre Service Agreement effective from 01 July 2009 for one year for two office rooms inclusive 5 workstations.

Rental payments monthly:	<u>Rent</u>	<u>Running costs</u>	<u>Total</u>
January 2010 – June 2010	€ 1.755	€ 530	€ 2.285

The total commitment adds up to € 13.710.

Office Place de Luxembourg 2-3, 1050 Brussels, Belgium

There is no commitment any more since TI-S did not make use of the extension option.

TI-S rents printers under operating leases. The commitment aggregates for run durations of

Up to one year	€ 19.046
One to five years	€ 28.570

7) Capital Management

The capital managed by TI-S comprises its reserves.

The charity is subject to externally imposed capital requirements in this way that a surplus and the reserves might only be used for purposes complying with the non-profit-making purpose of the Society (Gemeinnützigkeit) according to paragraph 3 of the TI-S' charter. Budget- and Liquidity plans are set up quarterly and updated regularly.

8) Subsequent Events

No other events occurred between 31 December 2009 and the date of approval.

9) Non current assets

Property, plant and equipment

	Euro		
	Equipment	Furniture	Total
Acquisition cost			
Balance at 01 January 2009	277.498	65.547	343.045
Additions	165.957	17.470	183.427
Disposals	-2.392	-2.655	-5.046
Balance at 31 December 2009	441.063	80.363	521.426
Depreciation			
Balance at 01 January 2009	197.689	49.311	247.000
Depreciation for the year	62.673	8.989	71.663
Disposals	-2.392	-2.655	-5.046
Balance at 31 December 2009	257.971	55.646	313.616
Book values			
Balance at 01 January 2009	79.809	16.236	96.045
Balance at 31 December 2009	183.093	24.717	207.810

Intangible assets

	Euro		
	Software	Licences	Total
Acquisition cost			
Balance at 01 January 2009	62.276	3.377	65.653
Additions	74.032	7.199	81.231
Balance at 31 December 2009	136.308	10.575	146.883
Amortisation			
Balance at 01 January 2009	58.636	2.885	61.521
Amortisation for the year	13.815	1.819	15.634
Balance at 31 December 2009	72.451	4.703	77.154
Book values			
Balance at 01 January 2009	3.640	492	4.132
Balance at 31 December 2009	63.857	5.872	69.729

Property, plant and equipment

	Euro		
	Equipment	Furniture	Total
Acquisition cost			
Balance at 01 January 2008	244.411	35.760	280.171
Additions	45.392	29.787	75.179
Disposals	-12.306		-12.306
Balance at 31 December 2008	277.498	65.547	343.045
Depreciation			
Balance at 01 January 2008	153.907	26.698	180.605
Depreciation for the year	56.087	22.613	78.700
Disposals	-12.306		-12.306
Balance at 31 December 2008	197.689	49.311	247.000
Book values			
Balance at 01 January 2008	90.504	9.062	99.566
Balance at 31 December 2008	79.809	16.236	96.045

Intangible assets

	Euro		
	Software	Licences	Total
Acquisition cost			
Balance at 01 January 2008	53.407	3.377	56.783
Additions	8.869		8.869
Balance at 31 December 2008	62.276	3.377	65.653
Amortisation			
Balance at 01 January 2008	50.165	1.991	52.155
Amortisation for the year	8.471	894	9.365
Balance at 31 December 2008	58.636	2.885	61.521
Book values			
Balance at 01 January 2008	3.242	1.386	4.628
Balance at 31 December 2008	3.640	492	4.132

10) Receivables

	Euro Balance	
	31 December 2009	31 December 2008
<u>Donor commitments</u>		
<u>Governmental Agencies</u>		
U.S. Agency for International Development (USAID)	48.722	18.446
Government of Greece (for 13th IACC)		13.145
European Commission (Operating Grant)	145.697	
European Commission (Whistleblower Project)	43.572	
European Commission (OLAF I)	47.412	
Ministry for Foreign Affairs of Finland	200.000	
	485.403	31.591
<u>Other development Organisations</u>		
German Corporation for Technical Cooperation (GTZ), Germany		24.205
Organisation Internationale de la Francophonie	25.000	7.000
Medicines Transparency		7.429
The World Bank (IBRD)		5.506
	25.000	44.140
<u>Corporate Donors</u>		
Shell International BV/Ltd.		50.000
Deutsche Bank AG		50.000
FLUIR		2.873
	0	102.873
Total Donor commitments	510.403	178.604

11) Advances to National Chapters and Coalition Partners

National Chapter or Coalition Partner	Euro					
	Balance 01 January 2009	Reporting related to previous years	Advances in 2009	Repayment received	Reporting related to Advances 2009	Balance 31 December 2009
Europe and Central Asia						
Transparency International Albania	20.500	20.500	43.870			43.870
Transparency International Anti-corruption Center (Armenia)			43.744			43.744
Transparency Azerbaijan			34.793		10.702	24.091
Transparency International Belgium			6.904			6.904
TI-Bosnia and Herzegovina	20.000	20.000	70.409			70.409
Transparency International Bulgaria - Transparency Without Borders Association	8.358	8.308	54.508	50		54.508
Transparency International Hrvatska (Croatia)	18.960	18.813	43.977			44.124
Transparency International Czech Republic	15.851	15.851	36.183			36.183
Transparency International Korruptsioonivaba Eesti (Estonia)			18.057			18.057
Transparency International Georgia			43.215			43.215
Transparency International Magyarorszag (Hungary)			5.484			5.484
Transparency International Ireland	1.700	1.700	10.021			10.021
Transparency International Italia			30.970			30.970
Transparency Kazakhstan - Civic Foundation on Fighting Corruption	57.299	57.299	68.743		68.743	
Kosova Democratic Institute	22.917		108.808			131.725
Transparency International Latvia (DELNA)			16.755			16.755
Transparency International Lithuania	5.397	5.397	12.459			12.459
Transparency Zero Corruption (Macedonia)	20.000	20.000	44.234			44.234
Transparency International Moldova	15.825	15.624	44.286			44.487
TI-Mongolia	181	181				
MANS (The Network for the Affirmation of NGO Sector, Montenegro)	26.245	26.245	86.734		8.755	77.979
Transparency International Romania / Asociatia Romana pentru Transparenta			32.548			32.548
Transparency International Slovakia	7.558	7.558	31.882			31.882
DRUSTVO Integriteta - Association for Ethics in Public Service (Slovenia)			10.594			10.594
Transparency Serbia/Transparentnost Srbija	20.000	20.001	94.320		50.819	43.500
	260.791	237.476	993.497	50	139.019	877.743
Americas						
Poder Ciudadano (Argentina)	14.622	8.926	42.168		2.338	45.525
Transparencia Bolivia	875		34.169		15.649	19.396
Chile Transparente			14.069			14.069
Transparencia por Colombia			24.845			24.845
Participación Ciudadana (Dominican Republic)	21.950	15.022	4.945	3.981		7.892
Fundación Nacional para el Desarrollo FUNDE (El Salvador)			26.367		11.287	15.080
Acción Ciudadana (Guatemala)	15.737	14.701	3.679			4.715
Asociación por una Ciudadanía Participativa (Honduras)	1.390					1.390
Transparencia Mexicana			10.586			10.586
Grupo Cívico Etica y Transparencia (Nicaragua)	12.112	12.112	22.820		2.333	20.487
Fundacion para la Libertad Ciudadana (Panama)			18.828	12.190	6.638	
Proética (Peru)	58.500	58.500	6.500		6.500	
Uruguay Transparente	12.189	12.189	50.819		13.656	37.162
Transparencia Venezuela	16.407	16.407	192.962		112.367	80.595
Trinidad and Tobago Transparency Institute			3.300		3.300	
	153.782	137.857	456.057	16.171	174.067	281.743
Balance	414.573	375.333	1.449.553	16.221	313.086	1.159.486

National Chapter or Coalition Partner	Euro					
	Balance 01 January 2009	Reporting related to previous years	Advances in 2009	Repayment received	Reporting related to Advances 2009	Balance 31 December 2009
Forward	414.573	375.333	1.449.553	16.221	313.086	1.159.486
Africa and Middle East						
TI-Cameroon	22.154	22.154	81.650		16.575	65.074
Transparency Ethiopia			19.365			19.365
Ghana Integrity Initiative	45.581	39.118	150.845		15.671	141.636
Association Guineene pour la transparence (Guinea)	1.500					1.500
Jordan Transparency Society (Jordan)			16.497		9.756	6.741
Transparency International Kenya	45.719	41.361	38.107		500	41.965
Lebanese Transparency Association (LTA)	46.277	35.299	77.708		18.243	70.443
Center for Transparency and Accountability in Liberia	8.394	7.300	73.382		11.736	62.740
Transparency International Initiative Madagascar	33.008	27.866	20.015		3.600	21.558
Transparency Maroc	26.074	13.845	156.151		32.388	135.992
Transparency Mauritius	1.000					1.000
Centro de Integridade Publica (Mozambique)			19.141		11.343	7.798
Association Nigerienne de Lutte Contre la Corruption (Niger)	18.835	18.835	31.956		797	31.159
Transparency in Nigeria	26.700	26.700	124.169		36.664	87.505
The Coalition for Accountability and Integrity-AMAN (Palestine)	14.244	5.693	101.046		35.683	73.914
Transparency Rwanda	3.807	3.807	42.429		12.695	29.734
Forum Civil (Senegal)	3.074	3.074	147.909		73.105	74.804
National Accountability Group (Sierra Leone)	22.111	5.379	32.748		17.196	32.285
Transparency South Africa			16.407		6.562	9.845
Transparency Uganda	44.174	41.974	101.434		51.916	51.718
Transparency International Zambia	15.053	15.053	61.150		23.901	37.250
Transparency International Zimbabwe	5.715	5.715	51.348		9.515	41.833
	383.420	313.172	1.363.456	0	387.847	1.045.858
Asia - Pacific *)						
Transparency International Australia			30.000		30.000	
Transparency International Bangladesh	10.000	10.000	2.500		2.500	
TI-Chinese Taipei	9.000					9.000
Transparency International Fiji	7.262	4.000	59.454			62.716
Transparency International India	10.000		7.000			17.000
Transparency International Indonesia	10.729	10.000	193.065		2.500	191.294
Transparency International Japan	6.543	6.543				
Transparency International Malaysia (The Malaysian Society for Transparency and Integrity)			41.753			41.753
Transparency Maldives	5.000					5.000
Transparency International Nepal	16.614	9.727	49.621			56.508
Transparency International New Zealand	4.000					4.000
Transparency International Pakistan	7.395		35.615			43.010
Transparency International Papua New Guinea	3.000	3.000	65.061			65.061
Transparency International Philippines	6.112	6.112	5.000			5.000
Transparency Solomon Islands	5.000		58.134			63.134
Transparency International Korea (South)	8.000	8.000	9.000		2.000	7.000
Transparency International Sri Lanka			4.000			4.000
Transparency Vanuatu	5.925	3.425	60.081		16.682	45.900
Towards Transparency (Vietnam)			9.214			9.214
	114.580	60.807	629.498	0	53.682	629.589
Total	912.573	749.313	3.442.508	16.221	754.614	2.834.933

*) TI Tonga was allocated to Advances to National Chapters or Coalition partner in 2008, has been reallocated to Advances to others as project outlays 2009 (note 13)

12) Loans to National Chapters

National Chapter	Euro Balance	
	31 December 2009	31 December 2008
La Fondation Heritage Pour Haiti (LFHH)	15.000	
Transparency International Latvia	15.000	
Total	30.000	0

13) Advances to other parties as project outlays

Recipient	Euro Balance	
	31 December 2009	31 December 2008
EITI Secretariat-Oslo, Norway	76.000	76.000
Tsinghua University, China	36.753	
Community Integrity Initiative, Kwale Delta State	20.000	
RAS-HON Red de Agua y Saneamiento de Honduras, Teg	8.000	5.000
Red Participacion y Justicia	6.503	6.503
International Company for Training and Development, EGYPT (formerly Hussien, Omnia Nabil-Mohandseen, Cairo)	5.138	21.269
Pesi Fonua, Tonga *)	1.346	1.346
Urizar Cabrera, Guatemala	577	577
Gallup International		32.500
PERD Africa, Fort Portal		8.000
AGENDA - Action for Genuine Democratic Alternative		6.400
CEADESC, Bolivia		6.240
AID-ME		5.954
Sri Lanka Water Partnership		4.000
SEEDS TRUST, Dindigul		3.750
VOICE, Dhaka 1207		3.260
Guildhall		1.742
ADISIL - Mr.M. Balasubramanian, Madurai 625706, Ta		1.000
Volta Basin Development Foundation, Accra		1.000
Panchayat Raj Movement		1.000
Anjuman Samaji Behbood		1.000
Volunteers for Africa, Nairobi, Kenya		1.000
Chorus		873
Bierson		145
Ramesh		100
Total	154.317	188.659

*) TI Tonga was allocated to Advances to National Chapters or Coalition partner in 2008 (note 11), has been reallocated to Advances to others as project outlays 2009

14) Others

	Euro Balance	
	31 December 2009	31 December 2008
Deposit	61.739	43.173
Receivables from Personnel		
Advances for travel	10.659	5.572
Other Personnel receivables	21.608	7.275
Total receivables from Personnel	32.267	12.847
Other prepayments		
Thereof reimbursement requests		
towards National Chapters	93.775	33.668
from payments for maternity leave	4.871	15.153
towards Donors	612	15.540
from payments towards Board members	78	210
Payments related to 2010	67.808	57.066
Other receivables	30.614	21.710
Total other prepayments	197.758	143.347
Accrued interest	841	19.067
Total Others	292.605	218.434

15) Cash and cash equivalents

	31 December 2009		31 December 2008	
	foreign currency	Euro	foreign currency	Euro
Cash in Euro		1.158		2.822
Cash in USD	336	234	3.493	2.459
Cash in hand		1.392		5.281
Bank balances / Dresdner Bank AG				
Bank accounts in EUR		6.792.429		5.648.451
Bank accounts in GBP	570.779	629.929	2.217.819	2.265.393
Bank accounts in USD	2.892.829	2.014.505	615.046	432.978
Total bank balances		9.436.864		8.346.822
Total cash and cash equivalents		9.438.256		8.352.103

The money was invested in

saving accounts	2.000.000	2.626.118
current accounts	2.677.820	2.353.393
programme and donor related accounts	4.759.044	3.367.311
	<u>9.436.864</u>	<u>8.346.822</u>

16) Accounts payable

	Euro	
	Balance	
	31 December 2009	31 December 2008
Honoraria	118.989	111.764
Hardware / Software implementation (ERP system)	82.551	
Brand review / Global Campaign	66.257	
Travel costs	41.324	23.730
Publication and communication costs	18.412	14.468
Maintenance, rent and leasing costs	13.417	30.420
Employees' insurance	10.888	3.533
Miscellaneous expenses	132.404	149.114
Total Accounts payable	484.243	333.029

17) Donors' funding received in advance

Donors	Euro Balance	
	31 December 2009	31 December 2008
<u>Governmental Agencies</u>		
Department for International Development, United Kingdom (DFID)	616.275	618.955
Australian Agency for International Development (AusAID)	538.237	308.260
Ministry of Foreign Affairs, The Netherlands	418.319	
European Commission	221.695	668.304
The Office of The National Anti-Corruption Commission, Thailand	198.298	
Ministry for Economic Cooperation and Development (BMZ), Germany	144.239	125.671
Irish Aid	138.554	125.000
Royal Danish Ministry of Foreign Affairs (Danida)	137.089	107.824
Comunidad de Madrid	106.115	20.228
Agencia Española de Cooperación Internacional para el Desarrollo (AECID)	100.697	78.803
Swedish International Development Cooperation Agency (Sida)	64.831	134.824
Canadian International Development Agency (CIDA)	48.125	21.359
Norwegian Ministry of Foreign Affairs	11.939	
Foreign & Commonwealth Office, UK (FCO)	8.842	8.872
Swiss Agency for Development and Cooperation (SDC)	3.061	
Ministry for Foreign Affairs of Finland	2.522	500.000
U.S. Agency for International Development (USAID)	601	410
Federal Foreign Office, Germany	133	2.990
Norwegian Agency for Development Cooperation (Norad)	82	
Government of Greece (for the 13th IACC)		80.845
	2.759.654	2.802.343
<u>Foundations</u>		
Bill & Melinda Gates Foundation	2.608.146	1.760.258
TIDES Foundation, USA	670.733	
William and Flora Hewlett Foundation	171.641	194.185
OSI Development Foundation, Switzerland	106.310	150.059
The Philanthropic Collaborative		8.414
International Foundation for Electoral Systems (IFES)		2.554
	3.556.830	2.115.470
<u>Other development Organisations</u>		
European Investment Bank (EIB)	19.000	
Stockholm International Water Institute (SIWI), Sweden	13.330	250.917
Transparency International Zimbabwe	8.621	
German Corporation for Technical Cooperation (GTZ), Germany	3.930	9.554
The World Bank (IBRD)		7.517
International Fund for Agricultural Development (IFAD)		5.159
	44.881	273.147
<u>Corporate Donors</u>		
Ernst & Young LLP	200.000	98.170
SAP AG		69.066
Legatum Global Development		8.837
Casals & Associates Inc.		101
	200.000	176.175
<u>Individual Donors</u>		
Hans-Jörg Elshorst	4.050	
	4.050	
Total	6.565.415	5.367.135

18) Liabilities to Donors

Money received from / reports due to	Euro Balance	
	31 December 2009	31 December 2008
<u>Governmental Agencies</u>		
Department for International Development, United Kingdom (DFID)	979.893	116.517
European Commission	585.942	94.463
Federal Foreign Office, Germany	455.460	157.952
Ministry for Economic Cooperation and Development (BMZ), Germany	97.500	77.500
Australian Agency for International Development (AusAID)	77.846	62.682
Norwegian Agency for Development Cooperation (Norad)	64.576	
Royal Danish Ministry of Foreign Affairs (Danida)	51.745	23.233
U.S. Agency for International Development (USAID)	20.846	52.895
Irish AID	12.507	1.093
Agencia Española de Cooperación Internacional para el Desarrollo (AECID)	3.231	31.858
Comunidad de Madrid	577	59.077
	2.350.123	677.269
<u>Foundations</u>		
Bill & Melinda Gates Foundation	348.639	131.307
William and Flora Hewlett Foundation	169.419	133.630
TIDES Foundation, USA	64.346	
OSI Development Foundation, Switzerland	29.222	22.591
	611.626	287.528
<u>Other development Organisations</u>		
European Investment Bank (EIB)	16.000	1.000
Stockholm International Water Institute (SIWI), Sweden	8.000	50.750
German Corporation for Technical Cooperation (GTZ), Germany	3.501	43.707
	27.501	95.457
<u>Corporate Donors</u>		
Ernst & Young LLP		32.500
		32.500
Total	2.989.250	1.092.754

19) Other liabilities and accruals

	Euro	
	Balance	
	31 December 2009	31 December 2008
<u>Other liabilities</u>		
Personnel costs		
Salaries and other personnell costs	5.477	619
Social contributions and wage taxes		4.245
Personnel (travel cost reimbursements)	59.812	30.910
Board members (travel cost reimbursements)	5.631	8.660
Others	227	10.602
	71.147	55.036
<u>Accruals</u>		
Vacation entitlements of TI-S employees	159.980	167.069
Audits	69.852	36.120
Statutory accident insurance	25.000	22.000
Contribution for disabled persons	16.120	14.040
Additional leave entitlements of TI-S employees	11.283	20.750
	282.235	259.979
Total other liabilities and accruals	353.382	315.015

20) Donor Contributions

Donor funds are recognised as income either in the year for which the grant is made (unrestricted funding) or in line with the progress of specifically funded projects. The payments actually received are recorded in Annex 1.

Unrestricted Donor contributions

	Euro	
	2009	2008
Donors	Total Disbursements	
<u>Governmental Agencies</u>		
Department for International Development, United Kingdom (DFID), PPA	1.174.729	1.322.660
Ministry of Foreign Affairs, The Netherlands	750.000	750.000
Ministry for Foreign Affairs of Finland	700.000	
Canadian International Development Agency (CIDA)	363.372	367.998
Swedish International Development Cooperation Agency (Sida)	350.011	754.965
Irish Aid	325.000	500.000
Swiss Agency for Development and Cooperation (SDC)	217.635	181.175
Royal Danish Ministry of Foreign Affairs (Danida)	200.940	200.090
Government of Greece (for 13th IACC)	180.936	
Seoul Metropolitan Government	700	715
Norwegian Agency for Development Cooperation (Norad)		279.767
French Ministry of Foreign Affairs		100.000
Department for International Development, United Kingdom (DFID), Inst.support		2.000
	4.263.323	4.459.370
<u>Other development Organisations</u>		
Transparency International Korea (South)	3.000	
	3.000	
Balance	4.266.323	4.459.370

	Euro	
	2009	2008
Donors	Total Disbursements	
Forward	4.266.323	4.459.370
Corporate Donors		
Abu Dhabi National Energy Company PJSC "TAQA"	150.000	
SAP AG	50.000	100.000
Procter & Gamble CEEMEA	40.000	40.010
Norsk Hydro	25.000	50.000
UBS AG	10.000	
Deutsche Bank AG		100.000
Anglo American Services (UK) Ltd, London		40.000
Nexen Inc.		40.000
Shell International BV/Ltd.		33.000
Legatum Global Development *)		25.000
KPMG AG		6.695
	275.000	434.705
Individual Donors		
William F. Biggs	24.669	22.366
Hanafi Hadjeres	3.375	
J.W. Christmas	1.650	1.000
Giovanna Longo	1.200	1.200
Rolf Hellenbrand	1.200	1.200
Accenture GmbH	1.000	
Johann Peter Jessen	1.000	
Judith Schultz	1.000	1.000
Patrick Kinsch	1.000	
Bettina von Bogen		2.000
Indigo Networks		2.500
Other (less than Euro 1,000 each)	8.431	10.637
	44.525	41.903
Total	4.585.848	4.935.978

*) In financial statements 2008 allocated to Governmental agencies

Restricted Donor contributions

Donors	Euro			
	2009			2008
	Total Disbursements	Changes in accrued disbursements	Recorded as income	
Governmental Agencies				
European Commission	1.193.829	-491.478	702.351	47.412
Department for International Development, United Kingdom (DFID), GTF	1.245.919	-672.860	573.059	33.461
U.S. Agency for International Development (USAID)	462.414	32.000	494.414	269.791
Ministry for Economic Cooperation and Development (BMZ), Germany	481.578	-20.000	461.578	524.102
Swedish International Development Cooperation Agency (Sida)	260.456		260.456	272.408
Federal Foreign Office, Germany	554.239	-297.508	256.731	66.620
Australian Agency for International Development (AusAID)	250.349	-15.164	235.185	540.167
Norwegian Agency for Development Cooperation (Norad)	291.974	-64.576	227.398	80.414
Royal Danish Ministry of Foreign Affairs (Danida)	238.604	-28.513	210.091	241.411
The Office of The National Anti-Corruption Commission, Thailand	161.702		161.702	
Department for International Development, United Kingdom (DFID), TIM	307.995	-190.515	117.480	41.561
Norwegian Ministry of Foreign Affairs	92.332		92.332	
Comunidad de Madrid	20.228	65.000	85.228	14.415
Government of Greece (for 13th IACC)	80.845		80.845	332.300
Agencia Española de Cooperación Internacional para el Desarrollo (AECID)	47.410	28.627	76.036	65.701
Swiss Agency for Development and Cooperation (SDC)	75.008		75.008	
French Ministry of Foreign Affairs	67.950		67.950	
Ministry of Foreign Affairs, The Netherlands	56.681		56.681	
Irish Aid	61.446	-9.214	52.232	3.849
Government of Brunei	20.138		20.138	
Canadian International Development Agency (CIDA)	17.550		17.550	37.834
Department for International Development, United Kingdom (DFID), Vietnam	4.243		4.243	
Ministry for Foreign Affairs of Finland	3.788		3.788	127.108
Foreign & Commonwealth Office, UK (FCO)	30		30	34.617
K-Pact Council, South Korea				2.087
	5.996.706	-1.664.202	4.332.504	2.735.256
Foundations				
Bill & Melinda Gates Foundation	1.370.188	-217.423	1.152.764	139.049
William and Flora Hewlett Foundation	323.183	-36.197	286.986	359.386
TIDES Foundation, USA	234.628	-64.346	170.282	
OSI Development Foundation, Switzerland	159.816	-6.632	153.184	291.452
Deutsches Stiftungszentrum GmbH - DSZ (SAP)	100.000		100.000	
American Bar Association Fund For Justice And Education	17.603		17.603	
The Philanthropic Collaborative	8.414		8.414	14.694
	2.213.832	-324.598	1.889.234	804.581
Balance	8.210.538	-1.988.800	6.221.738	3.539.837

	Euro			
	2009		2008	
	Total Disbursements	Changes in accrued disbursements	Recorded as income	
Donors				
Forward	8.210.538	-1.988.800	6.221.738	3.539.837
Other development Organisations				
Stockholm International Water Institute (SIWI), Sweden	238.591	36.250	274.841	411.537
German Corporation for Technical Cooperation (GTZ), Germany	65.624	40.206	105.830	67.373
Christian Michelsen Institute (CMI), Norway	86.958		86.958	93.166
European Investment Bank (EIB)	81.000	-15.000	66.000	664
Organisation Internationale de la Francophonie	50.000		50.000	70.000
The World Bank (IBRD)	38.852		38.852	24.462
World Economic Forum (WEF)	20.000		20.000	
International Foundation for Electoral Systems (IFES)	11.292		11.292	
Inter-American Development Bank (IADB)	7.384		7.384	386
European Bank for Reconstruction and Development (EBRD)	7.000		7.000	17.000
Transparency International USA	4.109		4.109	
Transparency International Romania/Asociatia Romana pentru Transparenta	3.512		3.512	
Food Agriculture Organization of UN (FAO)	3.000		3.000	12.000
Transparency International Zimbabwe	1.500		1.500	
Revenue Watch Institute				52.128
Center for International Private Enterprise (CIPE), USA				49.718
Catholic Agency for overseas Development (CAFOD)				10.734
Medicines Transparency				8.730
Care International				6.367
Secours catholique				5.000
Corporacion Andina de Fomento (CAF)				2.726
	618.821	61.456	680.277	831.991
Corporate Donors				
Ernst & Young LLP	198.170	32.500	230.670	419.330
SAP AG	76.066		76.066	47.934
PricewaterhouseCoopers	38.168		38.168	50.746
Rio Tinto London Ltd.	12.000		12.000	22.000
Legatum Global Development *)	8.837		8.837	16.163
Norsk Hydro	7.000		7.000	17.000
BP International	7.000		7.000	20.500
HSBC Holdings plc	7.000		7.000	17.000
TATA	7.000		7.000	7.000
SGS AG	6.994		6.994	17.000
Instituto Prensa y Sociedad (IPYS)	3.774		3.774	3.165
F&C Asset Management PLC	3.500		3.500	7.250
International Federation of Inspection Agencies	3.500		3.500	7.250
Casals & Associates Inc.	101		101	6.709
Shell International BV/Ltd.				10.000
Pfizer Inc.				10.000
Sika Services AG				7.250
FLUIR				5.976
Trace International Inc.				1.715
	379.110	32.500	411.610	693.988
Balance	9.208.469	-1.894.844	7.313.625	5.065.816

*) In financial statements 2008 allocated to Governmental agencies

	Euro			
	2009			2008
	Total Disbursements	Changes in accrued disbursements	Recorded as income	
Donors				
Forward	9.208.469	-1.894.844	7.313.625	5.065.816
Individual Donors				
Wirtschaftsclub Saar-Pfalz-Moselle e.V.				2.500
Bilderhaus Gschwendt				1.000
Other (less than Euro 1,000 each)	150		150	984
	150	0	150	4.484
Total	9.208.619	-1.894.844	7.313.775	5.070.300

Total Donor Contributions

	Euro			
	2009			2008
	Total Disbursements	Changes in accrued disbursements	Recorded as income	
Donors				
Governmental Agencies	10.260.029	-1.664.202	8.595.827	7.194.626
Foundations	2.213.832	-324.598	1.889.234	804.581
Other development Organisations	621.821	61.456	683.277	831.991
Corporate Donors	654.110	32.500	686.610	1.128.693
Individual Donors	44.675	0	44.675	46.387
Total	13.794.467	-1.894.844	11.899.623	10.006.278

21) Changes in accrued disbursements

	Euro			
	2009		2008	
	Adjustments for Advances to National Chapters and other parties	Reports received from National Chapters and other parties	Changes in accrued disbursements	
Donors				
<u>Governmental Agencies</u>				
Federal Foreign Office, Germany	-482.701	185.193	-297.508	-157.952
Department for International Development, United Kingdom (DFID), TIM	-220.586	30.070	-190.515	-64.444
Department for International Development, United Kingdom (DFID), GTF	-828.797	155.937	-672.860	-52.072
Department for International Development, United Kingdom (DFID), Inst.supp.	0	0		2.000
U.S. Agency for International Development (USAID)	-197.065	229.065	32.000	-52.895
Australian Agency for International Development (AusAID)	-68.000	52.836	-15.164	-21.382
Ministry for Economic Cooperation and Development (BMZ), Germany	-111.600	91.600	-20.000	99.498
Norwegian Agency for Development Cooperation (Norad)	-64.576	0	-64.576	
Comunidad de Madrid	0	65.000	65.000	-59.077
Agencia Española de Cooperación Internacional para el Desarrollo (AECID)	-9.100	37.727	28.627	-21.470
Swedish International Development Cooperation Agency (Sida)	-2.961	2.961	0	46.399
European Commission	-663.957	172.478	-491.478	-37.164
Royal Danish Ministry of Foreign Affairs (Danida)	-59.616	31.103	-28.513	-16
Irish Aid	-14.842	5.628	-9.214	-1.093
Inter-American Development Bank (IADB)	-1.736	1.736	0	
	-2.725.535	1.061.333	-1.664.202	-319.669
<u>Foundations</u>				
OSI Development Foundation, Switzerland	-137.382	130.750	-6.632	29.583
Bill & Melinda Gates Foundation	-496.955	279.532	-217.423	-131.307
William and Flora Hewlett Foundation	-175.753	139.556	-36.197	117.036
TIDES Foundation, USA	-117.231	52.885	-64.346	
	-927.320	602.722	-324.598	15.311
<u>Other development Organisations</u>				
Stockholm International Water Institute (SIWI), Sweden	-28.061	64.311	36.250	-45.511
German Corporation for Technical Cooperation (GTZ), Germany	-6.627	46.832	40.206	-43.707
Corporacion Andina de Fomento (CAF)			0	1.401
European Investment Bank (EIB)	-15.000		-15.000	664
Center for International Private Enterprise (CIPE), USA			0	477
	-49.687	111.143	61.456	-86.676
<u>Corporate Donors</u>				
Ernst & Young LLP		32.500	32.500	-32.500
	0	32.500	32.500	-32.500
Total	-3.702.543	1.807.699	-1.894.844	-423.534

22) Other income

	Euro Balance	
	2009	2008
Reimbursement of travel expenses by third parties	107.550	95.281
Reimbursement of expenses for maternal leave	10.081	20.508
Speakers' fees	2.200	19.498
Publications		2.613
Other	38.482	11.809
Total	158.313	149.710

23) Personnel expenses

	Euro Balance	
	2009	2008
Salaries	4.448.242	3.796.778
Social contributions	810.606	644.192
Total	5.258.849	4.440.970

24) Other expenses

	Euro Balance	
	2009	2008
Direct National Chapter and Regional support	1.944.541	903.347
Honoraria	966.418	591.952
Travel expenses Non-TI-S-Personnel	842.833	819.598
Travel expenses Personnel	593.556	525.395
Maintenance, rent and leasing costs	413.339	312.629
Publications and communications	342.419	304.194
Meetings and workshops	325.958	403.655
Other Personnel and recruitment costs	283.321	169.237
Surveys	225.886	681.695
Audits, Legal & advisory costs	153.051	81.240
Translations	98.994	90.159
Office supplies	51.518	32.891
Miscellaneous expenses	298.485	79.653
Total other expenses	6.540.317	4.995.645

Reports received from National Chapters or other project related partners for advances are recorded as Direct National Chapter and Regional support, except from workshop costs in 2008. They were allocated to Meetings and workshops. Not included in Direct National Chapter and Regional support are payments by TI-S, Governance Core and project funded, e.g. the support of National Chapter's attendance at the Annual Membership meeting. These costs are included in travel expenses.

25) Financial results

	Euro Balance	
	2009	2008
<u>Finance income</u>		
Interest income	22.564	183.497
Foreign exchange translation gains	261.835	118.712
	284.399	302.209
<u>Finance costs</u>		
Interest paid	-482	-1.051
Call option	-19.500	0
Foreign exchange translation losses	-117.720	-687.224
	-137.702	-688.275
Financial results	146.697	-386.066

Endowment Fund

Donation from U.S. Agency for International Development (Cooperative Agreement DFD-A-00-03-00109-00)

	<u>USD</u>	<u>Euro equivalent</u>
Balance of Fund 01 January 2009	2.267.196	1.608.485
Interest received / realized gain	131.645	91.849
Service charges / Withdrawal taxes	-87	-60
Interest paid / realized loss	-6.292	-4.390
Exchange rate loss		-26.662
Balance of Fund 31 December 2009	<u>2.392.462</u>	<u>1.669.221</u>
Represented by		
Investments, at cost	2.373.091	1.655.705
Cash at bank	19.372	13.516
	<u>2.392.462</u>	<u>1.669.221</u>
Market value of investments at 31 December 2009	<u>2.350.865</u>	<u>1.640.198</u>
Redemption value	<u>2.361.000</u>	<u>1.647.270</u>

Under the agreement with the donor the above endowment must be held in US Dollars. The investments comprise three US treasury notes of approx. USD 600.000,00 each, maturing respectively in December 2011, November 2012 and December 2013, and two others of approx. USD 350.000,00 maturing in June 2010 and USD 200.000,00 maturing in August 2010. The interest income is recorded on redemption.

Donation from Ford Foundation (Grant number 1070-0705)

	<u>USD equivalent</u>	<u>Euro</u>
Balance of Fund 01 January 2009	2.232.104	1.583.588
Interest received	14.962	21.444
<i>Exchange rate difference</i>	53.397	
Balance of Fund 31 December 2009	<u>2.300.462</u>	<u>1.605.033</u>
Represented by		
Cash at bank	2.300.462	1.605.033
	<u>2.300.462</u>	<u>1.605.033</u>

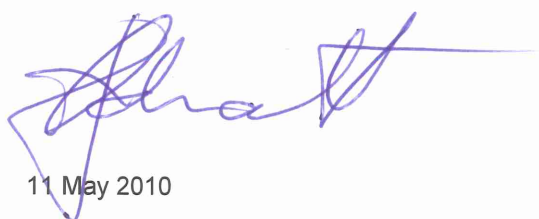
Money is recorded in a separate bank account into which the interest received is also credited.

Endowment Funds in total

	<u>USD</u>	<u>Euro</u>
Balance of Fund 01 January 2009		
USAID	2.267.196	1.608.485
Ford Foundation		1.583.588
		<u>3.192.073</u>
Balance of Fund 31 December 2009		
USAID	2.392.462	1.669.221
Ford Foundation		1.605.033
		<u>3.274.254</u>

Transparency International's (TI) endowment fund has been set up with the intention of supporting the work of the organisation permanently. As such the grants that have been made to the endowment by the United States Agency for International Development (USAID) and the Ford Foundation are in principle not limited by a specified grant period or otherwise, so long as expenditure under the grants is made in full observance of the purpose for which the grant was made and if all reporting obligations are met by TI.

In the case of the grant made to TI by USAID, a specific provision was included to provide for the possibility of a change of the terms of the grant agreement should TI not have met the original December 2008 fundraising goal that was specified at the time the grant was awarded in 2003. This provision was discussed at the end of 2009 and an activity report covering the 2003 – 2009 period was sent to USAID. This report is currently under review by USAID Legal Department that will answer regarding the effects of the provision in 2010.



11 May 2010

Cobus de Swardt
Managing Director



INDEPENDENT AUDITORS' REPORT

To the Management of Transparency International e.V.

We have audited the accompanying financial statements of Transparency International e.V., which comprise the statement of financial position as at December 31, 2009, the statement of comprehensive income, the statement of changes in equity, the cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards as adopted by the EU. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of Transparency International e.V. as of December 31, 2009, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards as adopted by the EU.

We have provided the Services described above on behalf of Transparency International e.V., Berlin. We have carried out our engagement on the basis of the General Engagement Terms included in our engagement agreement dated as of January 1, 2002 (Appendix 3). By taking note of and using the information as contained in our Auditors' Report each recipient confirms to have taken note of the terms and conditions stipulated in the aforementioned General Engagement Terms (including the liability limitations specified in item No. 9 included therein) and acknowledges their validity in relation to us.

Berlin, May 12, 2010

Grant Thornton GmbH
Wirtschaftsprüfungsgesellschaft


Hendrik Jung
Wirtschaftsprüfer


Regine Hoffmann
Wirtschaftsprüferin

Donor Payments received

Donors	Payments received reduced by repayments	
	2009	2008
Euro		
Governmental Agencies	9.759.312	8.625.064
Foundations	3.627.267	2.568.798
Other development Organisations	409.137	1.130.164
Corporate Donors / Contributions to Project costs	740.436	831.285
Individual Donors	48.724	46.388
	14.584.876	13.201.699

Note

Brought forward from 2008			
<i>represented by:</i>			
Donors' funding received in advance	17	5.367.135	
Less: outstanding donor commitments	10	<u>-178.604</u>	
			5.188.531
Payments received in 2009		14.626.253	
Receivables brought forward from 2008 written off in 2009		52.985	
Less: Repayments in 2009		<u>-41.377</u>	
			14.637.861
Interest repayable to Donor		37.430	
Less: Repayments Interest in 2009		<u>-2.005</u>	
			35.425
Less: Net change in advances to National Chapters and others	21		-1.894.844
Less: Disbursed to National Chapters (according to special contracts)			-12.500
Less: Carried forward to 2010			
<i>represented by:</i>			
Donors' funding received in advance	17	6.565.415	
Less: outstanding donor commitments	10	-510.403	
Less: Currency translation corrections of donor commitments		<u>-162</u>	
			-6.054.850
			<u><u>11.899.623</u></u>

Donor Payments received (continued)

Donors	Payments received	
	2009	2008
Euro		
<u>Governmental Agencies</u>		
Department for International Development, United Kingdom (DFID), PPA	1.474.414	967.698
Ministry of Foreign Affairs, The Netherlands	1.225.000	750.000
Department for International Development, United Kingdom (DFID), GTF	962.545	687.785
Federal Foreign Office, Germany	551.382	225.125
European Commission	507.951	712.519
Ministry for Economic Cooperation and Development (BMZ), Germany	500.000	450.000
Australian Agency for International Development (AusAID)	480.326	532.649
U.S. Agency for International Development (USAID)	431.976	304.399
Irish Aid	400.000	500.000
Canadian International Development Agency (CIDA)	407.688	367.998
The Office of The National Anti-Corruption Commission, Thailand	360.000	
Swedish International Development Cooperation Agency (Sida)	540.186	583.038
Department for International Development, United Kingdom (DFID), TIM	292.295	120.738
Norwegian Agency for Development Cooperation (Norad)	291.974	360.181
Swiss Agency for Development and Cooperation (SDC)	295.635	181.175
Government of Greece (for 13th IACC)	193.968	400.000
Royal Danish Ministry of Foreign Affairs (Danida), Inst.support	200.940	200.090
Royal Danish Ministry of Foreign Affairs (Danida), Projects	268.234	426.148
Comunidad de Madrid	106.000	
Norwegian Ministry of Foreign Affairs	104.228	
Agencia Española de Cooperación Internacional para el Desarrollo (AECID)	69.472	100.000
French Ministry of Foreign Affairs	67.950	100.000
Government of Brunei	20.138	
Ministry for Foreign Affairs of Finland	6.310	580.108
Seoul Metropolitan Government	700	715
Foreign & Commonwealth Office, UK (FCO)		77.263
New Zealand's International Aid & Development Agency (NZAID)		-2.563
	9.759.312	8.625.064
<u>Foundations</u>		
Bill & Melinda Gates Foundation	2.190.656	2.030.614
TIDES Foundation, USA	902.302	
William and Flora Hewlett Foundation	300.639	324.935
OSI Development Foundation, Switzerland	116.067	190.141
Deutsches Stiftungszentrum GmbH - DSZ (SAP)	100.000	
American Bar Association Fund For Justice And Education	17.603	
The Philanthropic Collaborative		23.108
	3.627.267	2.568.798

Donor Payments received (continued)

Donors	Payments received	
	2009	2008
Euro		
<u>Other development Organisations</u>		
European Investment Bank (EIB)	100.000	10.000
Christian Michelsen Institute (CMI), Norway	86.958	120.792
German Corporation for Technical Cooperation (GTZ), Germany	84.205	89.581
The World Bank (IBRD)	36.840	31.833
Organisation Internationale de la Francophonie	32.000	63.000
World Economic Forum (WEF)	20.000	
Transparency International Zimbabwe	10.121	
International Foundation for Electoral Systems (IFES)	8.738	
Medicines Transparency	7.429	
Inter-American Development Bank (IADB)	7.384	
European Bank for Reconstruction and Development (EBRD)	7.000	
Transparency International USA	4.109	
Transparency International Romania/Asociatia Romana pentru Transparenta	3.512	
Food Agriculture Organization of UN (FAO)	3.000	12.000
Transparency International Korea (South)	3.000	
International Fund for Agricultural Development (IFAD)	-5.159	5.159
Stockholm International Water Institute (SIWI), Sweden		741.122
Center for International Private Enterprise (CIPE), USA		34.576
Catholic Agency for overseas Development (CAFOD)		10.734
Care International		6.367
Secours catholique		5.000
	409.137	1.130.164
<u>Corporate Donors</u>		
Ernst & Young LLP	300.000	400.000
Abu Dhabi National Energy Company PJSC "TAQA"	150.000	
SAP AG	57.000	60.000
Procter & Gamble CEEMEA	50.000	50.000
Shell International BV/Ltd.	50.000	
PricewaterhouseCoopers	38.168	51.746
Norsk Hydro	32.000	60.000
UBS AG	12.500	
Rio Tinto London Ltd.	12.000	10.000
BP International	7.000	10.000
HSBC Holdings plc	7.000	10.000
TATA	7.000	7.000
SGS AG	6.994	10.000
Instituto Prensa y Sociedad (IPYS)	3.774	3.165
F&C Asset Management PLC	3.500	4.250
International Federation of Inspection Agencies	3.500	4.250
Anglo American Services (UK) Ltd, London		50.000
Nexen Inc.		50.000
Legatum Global Development *)		25.000
Casals & Associates Inc.		6.810
KPMG AG		6.695
FLUIR		6.403
Sika Services AG		4.250
Trace International Inc.		1.715
	740.436	831.285

*) In financial statements 2008 allocated to Governmental agencies

Donor Payments received (continued)

Donors	Payments received	
	2009	2008
Euro		
Individual donors		
William F. Biggs	24.669	22.366
Hans-Jörg Elshorst	4.050	
Hanafi Hadjeres	3.375	
J.W. Christmas	1.650	1.000
Giovanna Longo	1.200	1.200
Rolf Hellenbrand	1.200	1.200
Judith Schultz	1.000	1.000
Patrick Kinsch	1.000	
Johann Peter Jessen	1.000	
Accenture GmbH	1.000	
Indigo Networks		2.500
Wirtschaftsclub Saar-Pfalz-Moselle e.V.		2.500
Bettina von Bogen		2.000
Bilderhaus Gschwendt		1.000
Other (less than Euro 1.000 each)	8.580	11.622
	48.724	46.388

Detailed Programme Information per Department

	Africa and Middle East	Asia Pacific	Americas	Europe & Central Asia	Global Programmes	Policy & Research	Communications	Governance	International Anti-Corruption Conference	Advocacy Programmes	Foreign exchange translation losses	Total
Euro												
Restricted Donor income												
Governmental Agencies	1.098.877	795.577	306.242	1.400.832	2.047.038	105.593			242.547			5.996.706
Foundations	1.927.999		177.418		100.000	0	8.414					2.213.831
Other development Organisations	50.000		21.501		372.850	174.470						618.821
Corporate Donors			3.874		136.295	198.170	40.770					379.110
Individual Donors						150						150
Subtotal restricted donor income	3.076.876	795.577	509.036	1.400.832	2.656.183	478.384	49.184	0	242.547			9.208.619
Other Income												
Travel cost reimbursements	7.728	5.560	470	3.690	57.989	4.152	1.166	22.754	2.436			105.946
Exchange rate gains	13.936	73	4.916	102	6.790	436	737	177	205			27.371
Interest income	-17.774				0							-17.774
Settlement discount received/Income in other accounting periods/from publications/from honoraria	35	441	630	1.476	18.681	678	5.307	1.540				28.788
Subtotal other income	3.925	6.074	6.015	5.268	83.460	5.265	7.211	24.471	2.641			144.331
Total restricted Income	3.080.802	801.652	515.051	1.406.101	2.739.643	483.648	56.395	24.471	245.188			9.352.950
Project Cost	3.172.161	1.188.057	776.690	1.916.536	3.516.762	1.085.143	976.076	836.695	245.188	61.552		13.774.859
Foreign exchange translation losses and other project costs											170.399	170.399
Total Project Costs	3.172.161	1.188.057	776.690	1.916.536	3.516.762	1.085.143	976.076	836.695	245.188	61.552	170.399	13.945.258
Net project funding required from unrestricted Funds	91.359	386.405	261.639	510.435	777.117	601.495	919.681	812.223	0	61.552	170.399	4.592.308

Note

Total restricted Income			9.352.950
Net project funding required from unrestricted Funds		4.592.308	
Surplus		<u>291.921</u>	4.884.229
Less: Other Income	22	-158.313	
Less: Finance Income	25	<u>-284.399</u>	-442.712
Net change in advances to National Chapters and others	21		-1.894.844
Total donor contributions	20	<u><u>11.899.623</u></u>	

Detailed Programme Information per Department (continued)

Africa and Middle East

	TI-S work on National Chapters Support	Measuring Anti-Corruption Efforts and Building Demand for Effective National Integrity Systems in Egypt and the Arab World (MABDA)	Poverty and Corruption in Africa - Strengthening TI's Ability to Respond	Africa Education Watch (AEW)	Transparency and Integrity in Service Delivery in Africa (TISDA)	Transparency International Mediterranean Advocacy and Legal Advice Centres Programme (TIM ALAC)	Total Department
Euro							
Restricted Donor income							
Bill & Melinda Gates Foundation					1.370.188		1.370.188
U.S. Agency for International Development (USAID)		462.414					462.414
William and Flora Hewlett Foundation				323.183			323.183
Department for International Development, United Kingdom (DFID), TIM						307.995	307.995
Norwegian Agency for Development Cooperation (Norad)	278.518						278.518
TIDES Foundation, USA			234.628				234.628
Organisation Internationale de la Francophonie	50.000						50.000
French Ministry of Foreign Affairs	49.950						49.950
Subtotal restricted donor income	378.468	462.414	234.628	323.183	1.370.188	307.995	3.076.876
Other Income							
Travel cost reimbursements	6.089				1.639		7.728
Exchange rate gains	54	7.712	1.039	767	2.767	1.596	13.936
Interest income					-17.774		-17.774
Settlement discount received/Income in other accounting periods/from publications/from honoraria	35						35
Subtotal other income	6.177	7.712	1.039	767	-13.368	1.596	3.925
Total restricted Income	384.645	470.127	235.667	323.950	1.356.820	309.592	3.080.802
Total Project Cost	427.734	470.127	235.667	323.950	1.404.304	310.379	3.172.161
Net project funding required from unrestricted Funds	43.089	0	0	0	47.483	787	91.359

Detailed Programme Information per Department (continued)

Asia Pacific

	Institutional Support Programme	Vietnam: Strengthening Anti-Corruption demand from Society, Public and Private Sector	Monitoring & Evaluation (TIMES)	Corruption in Forestry	TI-S work on National Chapters Support	Organisational Development of TI	Total Department
Euro							
Restricted Donor income							
European Commission				457.568			457.568
Australian Agency for International Development (AusAID)	245.540		4.809				250.349
Irish Aid		61.446					61.446
Norwegian Agency for Development Cooperation (Norad)					13.456		13.456
Ministry for Foreign Affairs of Finland		4.243					4.243
Swedish International Development Cooperation Agency (Sida)		4.243					4.243
Department for International Development, United Kingdom (DFID)		4.243					4.243
Foreign & Commonwealth Office, UK (FCO)					30		30
Subtotal restricted donor income	245.540	74.175	4.809	457.568	13.486	0	795.577
Other Income							
Travel cost reimbursements	3.121			1.860	579		5.560
Exchange rate gains		9		64			73
Interest income							0
Settlement discount received/Income in other accounting periods/from publications/from honoraria	440			1			441
Subtotal other income	3.561	9	0	1.926	579	0	6.074
Total restricted Income	249.101	74.183	4.809	459.494	14.065	0	801.652
Total Project Cost	369.632	74.183	4.809	525.573	184.345	29.515	1.188.057
Net project funding required from unrestricted Funds	120.531	0	0	66.079	170.281	29.515	386.405

Detailed Programme Information per Department (continued)

Americas

	Journalism Award	Communi-cations	Assessing Transparency of Political Finance	Transparency in Central America	Monitoring of Conventions	Access to Information	TI-S work on National Chapters Support	Promoting Transparency and Integrity in Local Governments (Peru)	Summit of the Americas Advocacy	Strengthening good Governance in Bolivia Through Civil Society Participation	Programme development and fundraising	Total Department
Euro												
Restricted Donor income												
Royal Danish Ministry of Foreign Affairs (Danida)				96.003						142.600		238.604
OSI Development Foundation, Switzerland				47.410	42.481	117.379	-45					159.816
Agencia Española de Cooperación Internacional para el Desarrollo (AECID)								20.228				47.410
Comunidad de Madrid									17.603			20.228
American Bar Association Fund For Justice And Education												17.603
The World Bank (IBRD)			14.117									14.117
Inter-American Development Bank (IADB)									7.384			7.384
Instituto Prensa y Sociedad (IPYS)	3.774											3.774
Casals & Associates Inc.							101					101
Subtotal restricted donor income	3.774	0	14.117	143.413	42.481	117.379	56	20.228	24.987	142.600	0	509.036
Other Income												
Travel cost reimbursements				150			175			145		470
Exchange rate gains			58	1.040	736	2.400	147		220	316		4.916
Interest income												0
Settlement discount received/Income in other accounting periods/from publications/from honoraria				91			459			80		630
Subtotal other income	0	0	58	1.281	736	2.400	781	0	220	540	0	6.015
Total restricted Income	3.774	0	14.175	144.694	43.217,01	119.779	837	20.228	25.206	143.141	0	515.051
Total Project Cost	21.123	15.036	28.585	146.874	70.873	132.679	129.507	18.582	25.220	143.141	45.069	776.690
Net project funding required from unrestricted Funds	17.349	15.036	14.411	2.181	27.656	12.900	128.670	-1.646	13	0	45.069	261.639

Detailed Programme Information per Department (continued)

Europe & Central Asia

	EU Advocacy (Brussels Office)	Advocacy and Legal Advice Center (ALAC) Global Management	TI-S work on National Chapters Support	ALAC Kazakhstan	Monitoring of Implementation of European Neighbourhood Policy	Organisational Development of Transparency International	ALAC South East Europe	ALAC Kosovo	Excellence and Integrity in Public Procurement (OLAF)	Statutes of Limitation	Operating Grant	Whistleblower Project	Total Department
Euro													
Restricted Donor income													
Federal Foreign Office, Germany			61.457				369.600	123.182					554.239
European Commission				90.478					120.607	38.396	292.119	194.661	736.262
French Ministry of Foreign Affairs			18.000										18.000
Norwegian Ministry of Foreign Affairs					92.332								92.332
Subtotal restricted donor income	0	0	79.457	90.478	92.332	0	369.600	123.182	120.607	38.396	292.119	194.661	1.400.832
Other Income													
Travel cost reimbursements	575	854	1.294									968	3.690
Exchange rate gains			102										102
Interest income													0
Settlement discount received/Income in other accounting periods/from publications/from honoraria	1.125		152									199	1.476
Subtotal other income	1.700	854	1.547	0	0	0	0	0	0	0	0	1.167	5.268
Total restricted Income	1.700	854	81.004	90.478	92.332	0	369.600	123.182	120.607	38.396	292.119	195.828	1.406.101
Total Project Cost	61.673	189.916	183.178	80.506	92.332	27.120	369.631	126.911	135.274	38.396	365.149	246.451	1.916.536
Net project funding required from unrestricted Funds	59.973	189.062	102.174	-9.972	0	27.120	31	3.728	14.667	0	73.030	50.623	510.435

Detailed Programme Information per Department (continued)

Global Programmes

	Support of Global Priorities	Anti-corruption: Delivering Change (Global Transparency Fund)	Business principles for countering bribery	Other private sector programmes	Development, Implementation and Enforcement of Conventions	Political Corruption	Public Contracting	Poverty and Development	Water Integrity Network	Corruption in Humanitarian Assistance	Extractive Industries Transparency Initiative (EITI)	Water Infrastructure	Total Department
Euro													
Restricted Donor income		1.245.919											1.245.919
Department for International Development, United Kingdom (DFID), GTF					30.000	60.000		80.000	104.180		121.942		396.122
Ministry for Economic Cooperation and Development (BMZ), Germany									183.251	72.962			256.213
Swedish International Development Cooperation Agency (Sida)									238.591				238.591
Stockholm International Water Institute (SIWI), Sweden													
Deutsches Stiftungszentrum GmbH - DSZ (SAP)			50.000	50.000									100.000
Swiss Agency for Development and Cooperation (SDC)					28.000				47.008				75.008
German Corporation for Technical Cooperation (GTZ), Germany						65.624							65.624
Ministry of Foreign Affairs, The Netherland									56.681				56.681
PricewaterhouseCoopers	31.168		7.000										38.168
SAP AG			7.000	28.297									35.297
The World Bank (IBRD)												24.735	24.735
World Economic Forum (WEF)				20.000									20.000
Canadian International Development Agency (CIDA)										17.550			17.550
Rio Tinto London Ltd.			12.000										12.000
International Foundation for Electoral Systems (IFES)						11.292							11.292
Legatum Global Development			8.837										8.837
BP International			7.000										7.000
European Bank for Reconstruction and Development (EBRD)			7.000										7.000
HSBC Holdings plc			7.000										7.000
Norsk Hydro			7.000										7.000
TATA			7.000										7.000
SGS AG			6.994										6.994
Transparency International USA							4.109						4.109
F&C Asset Management PLC			3.500										3.500
International Federation of Inspection Agencies			3.500										3.500
Transparency International Zimbabwe						1.500							1.500
Ministry for Foreign Affairs of Finland					-455								-455
													0
Subtotal restricted donor income	31.168	1.245.919	133.831	98.297	57.545	138.416	4.109	80.000	629.711	90.512	121.942	24.735	2.656.183
Other Income													
Travel cost reimbursements	22.135	594,00		29.627	190	2.540	1.328		537	1.038			57.989
Exchange rate gains	281	3.429	783	1.591	128		33		421	5	119	1	6.790
Interest income													0
Settlement discount received/Income in other accounting periods/from publications/from honoraria		862,51		21	77	500	65		46	17.109			18.681
Subtotal other income	22.416	4.885	783	31.240	395	3.040	1.426	0	1.004	18.153	119	1	83.460
Total restricted Income	53.583	1.250.804	134.614	129.536	57.940	141.456	5.534	80.000	630.715	108.664	122.060	24.735	2.739.643
Total Project Cost	246.056	1.250.805	169.634	227.490	292.411	168.993	128.040	119.056	630.565	126.687	122.060	34.965	3.516.762
Net project funding required from unrestricted Funds	192.472	0	35.020	97.954	234.471	27.536	122.506	39.056	-149	18.022	0	10.230	777.117

Detailed Programme Information per Department (continued)

Policy & Research

	Corruption Perception Index (CPI)	National Integrity Studies (NIS) - Country Studies	Bribe Payers Index (BPI)	Global Corruption Barometer	Promoting Revenue Transparency	Global Corruption Report (GCR)	Supporting Advocacy, Policy and Research	NC Training	Transparency in Reporting on Anti-Corruption (TRAC)	Innovation and Communication Technology	U4 ACRC Helpdesk	Policy Development	Total Department
Euro													
Restricted Donor income													
Ernst & Young LLP	10.000		10.000	78.170		100.000					86.958		198.170
Christian Michelsen Institute (CMI), Norway													86.958
Ministry for Economic Cooperation and Development (BMZ), Germany			5.455			80.000							85.455
European Investment Bank (EIB)		31.000				50.000							81.000
Government of Brunei				20.138									20.138
Transparency International Romania		3.512											3.512
Food Agriculture Organization of UN (FAO)				3.000									3.000
Other (less than Euro 1,000 each)							150						150
Subtotal restricted donor income	10.000	34.512	15.455	101.308	0	230.000	150	0	0	0	86.958	0	478.384
Other Income													
Travel cost reimbursements		3.173			431	548							4.152
Exchange rate gains		27		280		110						19	436
Interest income													0
Settlement discount received/Income in other accounting periods/from publications/from honoraria						671						6	678
Subtotal other income	0	3.199	0	280	431	1.330	0	0	0	0	0	25	5.265
Total restricted Income	10.000	37.711	15.455	101.588	431	231.330	150	0	0	0	86.958	25	483.648
Total Project Cost	44.481	93.498	24.506	186.142	51.460	308.650	85.023	27.454	15.851	18.349	87.722	142.008	1.085.143
Net project funding required from unrestricted Funds	34.481	55.787	9.050	84.553	51.029	77.321	84.873	27.454	15.851	18.349	763	141.983	601.495

Detailed Programme Information per Department (continued)

Communications

	Promotion of Global Corruption Report	TI Integrity Awards	Media Relations and Press Work	Online Communi- cation	Internal Communi- cation	Publications	Global Campaign	Website redesign and change of CMS	Support to Global Institutions (G-8, OECD, other)	Translation	Total Department
Euro											
<u>Restricted Donor income</u>											
SAP AG					40.770						40.770
The Philanthropic Collaborative					8.414						8.414
Subtotal restricted donor income	0	0	0	0	49.184	0	0	0	0	0	49.184
<u>Other Income</u>											
Travel cost reimbursements					1.166						1.166
Exchange rate gains	129	94	371		2	11	66	59		4	737
Interest income											0
Settlement discount received/Income in other accounting periods/from publications/from honoraria			652			4.655					5.307
Subtotal other income	129	94	1.023	0	1.169	4.666	66	59	0	4	7.211
Total restricted Income	129	94	1.023	0	50.353	4.666	66	59	0	4	56.395
Total Project Cost	18.521	28.745	294.355	262.477	128.233	91.738	96.235	41.706	7.330	6.736	976.076
Net project funding required from unrestricted Funds	18.391	28.651	293.332	262.477	77.880	87.072	96.169	41.647	7.330	6.732	919.681

Detailed Programme Information per Department (continued)

Governance

	Core Governance	Accreditation Review	Managing Director - external stakeholders engagement	Executive support	Total Department
Euro					
Restricted Donor income					
Subtotal restricted donor income					
<u>Other Income</u>					
Travel cost reimbursements	22.754				22.754
Exchange rate gains	52	125			177
Interest income					
Settlement discount received/Income in other accounting periods/from publications/from honoraria	1.540				1.540
Subtotal other income	24.346	125			24.471
Total restricted Income	24.346	125			24.471
Total Project Cost	574.316	56.404	2.819	203.156	836.695
Net project funding required from unrestricted Funds	549.969	56.279	2.819	203.156	812.223

Detailed Programme Information per Department (continued)

International Anti-Corruption Conference

	IAAC	Total Department
Euro		
<u>Restricted Donor income</u>		
Government of Greece (for 13th IACC)	80.845	80.845
The Office of The National Anti-Corruption Commission, Thailand	161.702	161.702
		0
Subtotal restricted donor income	242.547	242.547
<u>Other Income</u>		
Travel cost reimbursements	2.436	2.436
Exchange rate gains		
Interest income	205	205
Settlement discount received/Income in other accounting periods/from publications/from honoraria		
Subtotal other income	2.641	2.641
Total restricted Income	245.188	245.188
Total Project Cost	245.188	245.188
Net project funding required from unrestricted Funds	0	0

Detailed Programme Information per Department (continued)

Advocacy Programmes

	Advocacy	Total Department
Euro		
Restricted Donor income		
Other Income		
Total restricted Income		
Total Project Cost	61.552	61.552
Net project funding required from unrestricted Funds	61.552	61.552