

International Anti-Corruption Conference (IACC) - Period 2011-15
Consolidated Financial Overview

(Amounts in Euros, unless otherwise indicated)

This report provides information on the way in which previous conferences were funded. Financial reporting on the IACC involves activities that run across the normal two-year cycle of each IACC. The corresponding expenditures are incurred by different entities, in different jurisdictions, within several financial periods, and in different currencies. Efforts have been made to present the report in a comprehensive way, explaining each relevant figure and its original source within the notes below. Figures for TI-S are extracted from the 2011-2015 Audited Financial Statements and reports to donors; figures for other entities (host country and partners) were obtained from reports produced by those entities.

	ACTUAL REPORTED EXPENDITURE							
	15th IACC, Brazil ¹⁷			Cancelled Tunisian IACC ²³		16th IACC, Malaysia ²⁴		
	Transparency International Secretariat (TI-S)	Other Participating Entities	Total	Transparency International Secretariat (TI-S)	Total	Transparency International Secretariat (TI-S)	Other Participating Entities	Total
INCOME								
Donor ¹								
- UNDP	76,843		76,843 ²⁷	78,189	78,189 ²⁷	94,778		94,778 ²⁷
- GIZ			-		-			-
-- 2012 Contract	300,000		300,000 ^{27,28}					
-- 2013-16 Contract			-	86,651	86,651 ^{27,28}	420,499		420,499 ^{27,28}
- Amarribo ²	700,000 ^{2,27}	3,769,582 ²⁰	4,469,582					
- Tunisian Government			-	800,000	800,000 ²⁷			
- Malaysian Anti-Corruption Commission			-		-	325,000		325,000 ²⁷
- Inter-American Development Bank			-		-	27,251		27,251 ²⁷
Local governments ³			-		-			-
- Brazil ⁴		3,767,284 ²¹	3,767,284 ⁴		-			-
- Malaysia ⁵			-		-		1,193,593	1,193,593 ²⁷
Event Organiser			-		-			-
- CS Events ⁶		176,552	176,552 ⁸		-			-
Third party reimbursements ⁷	65,573 ¹⁸		65,573 ²⁹		-	5,000		5,000 ²⁹
Other income ⁸	224,146 ¹⁹		224,146 ²⁹	10	10 ²⁹	93,846 ²⁵		93,846 ²⁹
Adjustments ⁹		(4,467,284) ²²	(4,467,284) ⁹		-		(325,000) ²⁶	(325,000)
TOTAL INCOME	1,366,562	3,246,135	4,612,697	964,850	964,850	966,373	868,593	1,834,966
EXPENDITURE¹⁰								
Personnel Costs	496,228	89,001	585,229	988,541	988,541	521,419	-	521,419
IACC initiatives ¹¹	119,706	-	119,706	205,969	205,969	146,539	-	146,539
Travel expenses ¹²	477,856	256,424	734,279	120,384	120,384	247,689	158,109	405,799
Publications	9,616	187	9,803	4,802	4,802	30	23,172	23,202
Communications (e.g. postage, telecoms)	7,349	-	7,349	3,237	3,237	903	28,946	29,849
Meetings and workshops	3,775	2,222,208	2,225,983	5,154	5,154	804	658,366	659,170
Finance Costs ¹³ (e.g. bank charges)	4,982	363,611	368,593	6,681	6,681	743	-	743
Administrative Costs ¹⁴	-	44,489	44,489	-	-	-	-	-
Miscellaneous Costs ¹⁵	-	270,215	270,215	-	-	-	-	-
Adjustments ¹⁵			-	259	259	(17)		(17)
TOTAL EXPENDITURE	1,119,512	3,246,135	4,365,646³⁰	1,335,026	1,335,026³⁰	918,111	868,593	1,786,704³⁰
BALANCE ON TI-S OWN FUNDS¹⁶	(247,050)	-	(247,052)³⁵	370,176	370,176³⁵	(48,263)	-	(48,263)³⁵

Notes to consolidated summary:

- 1 - Donor funded contributions to the IACC.
- 2 - Relating to costs incurred at TI-S using funds received from Amarribo, TI-S's local partner in Brazil, who received the funds directly from the Brazilian Government. Income recorded as EUR 202,282 and EUR 497,718 in TI-S Financial Statements 2011 and 2012, respectively. TI-S Financial Statements can be found here: https://www.transparency.org/whoware/accountability/audited_financial_reports_with_independent_auditors_report/2/.
- 3 - Relating to expenditure made by the respective host country governments, not channelled through TI-S.
- 4 - Figures related to expenditure made by the Transparency International partner, Amarribo in Brazil. The report related to these funds can be found on this website: <https://iaccseries.org/about/governance-accountability/> under the title "RELATÓRIO FINAL 15ª IACC - CONFERENCIA INTERNACIONAL DE COMBATE A CORRUPÇÃO". Please note that the split between the expenditure categories noted here is for illustrative purposes only. For the detailed listing per expenditure line please refer to the financial report on the website. The amounts have been converted from the report at a reference rate of 0.3846774186 Euros per Brazilian Real (as of 11th October 2012). Please note that with the only exception of the funds presented in line "2.2.7. Desenvolvimento do Programa da Conferência: Transparencia Internacional", which were channelled to TI-S, all other funds were spent by Amarribo. Equivalent funds were provided by the Government of Brazil as declared on the report "9no Relatório da Comissão de Avaliação, Execução Financeira Geral do Termo de Parceria CGU Planilla Final", presenting presents a total contribution and expenditure of BR\$9,641,376.80. See report here: <http://16iacc.org/wp-content/uploads/Brazil-Relatorio-da-Comissao-de-Avaliacao.pdf>
- 5 - Figures related to expenditure made for the 16th IACC by the Malaysian Anti-Corruption Commission. The report related to these funds can be found on this website: <https://iaccseries.org/about/governance-accountability/>. Please note that the split between the expenditure categories noted here is for illustrative purposes only. For the detailed listing per expenditure line please refer to the audit report on the website. The amounts have been converted from the audit report at a rate of 0.208193048 Euros per Malaysian Ringgit, as of 18th January 2016 (the date of the report). Please note that the funds expended by the Malaysian Anti-Corruption Commission were spent under by the Malaysian Anti-Corruption Commission and were not channelled through TI-S.
- 6 - This relates to income received by the TI partner, Amarribo, from corporate sponsors for the 15th IACC in Brazil for costs and paid to an external company, CS Events, for the organisation of the IACC. Note that costs exceeded income received by EUR 2,298 and this difference was met by the partner, Amarribo. The full expenditure report can be found on this website: <https://iaccseries.org/about/governance-accountability/>. Amounts were converted at a rate of 0.367817318 Euros per Brazilian Real on 15th January 2013 (the date of the report).
- 7 - Income relating to direct reimbursements from third parties for travel costs to the IACC.
- 8 - Other income relating to the share of income from IACC registration fees and foreign exchange gains or losses.
- 9 - The figures in the respective Brazilian and Malaysian Government reports contain expenditure that was transferred to TI-S and spent by TI-S and by Amarribo, the Brazilian TI partner. In order to avoid double-counting of this expenditure, this is removed from the "External to TI-S" columns through this adjustment row.
- 10 - The split between expenditure types is indicative and based upon the General Ledger account of the initial booking in the TI-S financial accounting system.
- 11 - This relates to initiatives that are conducted alongside the organisation of the IACC and include, but are not limited to: Young Journalist Initiative, Social Entrepreneur Awards, Human Rights Film Festival awards and sponsorships, Hackathon grants, Investigative Journalism Projects and costs for the IACC website.
- 12 - Including costs related to participation in the IACC conference for internal and external participants, including flights, per diems, accommodation and subsistence.
- 13 - Including costs for KPMG tax advice concerning the VAT implications of IACC for TI-S.
- 14 - Only relevant for costs incurred by Amarribo for the organisation of the 15th IACC in Brazil.
- 15 - These relate to immaterial adjustments between the expenditure figures
- 16 - Annual gaps between direct income and expenditure on the IACC are covered/absorbed through Transparency International Secretariat's own unrestricted funds, ensuring the longer term financial sustainability of the IACC Series.
- 17 - Figures extracted from Transparency International Secretariat's audited Financial Statements 2011/12/13 and supporting accounting system. Financial statements can be found here: https://www.transparency.org/whoware/accountability/audited_financial_reports_with_independent_auditors_report/2/
- 18 - Relating to flight reimbursements from WPF and VIP participants. Agrees to "Other Income" line of Annex 3 (page 47) of the TI-S 2013 Financial Statements.
- 19 - Relating to FX gains and EUR 219,184 of registration fees received for the Brazilian IACC in 2011.
- 20 - This relates to income granted from the Brazilian government to Amarribo for the IACC (see note 4 above) plus the EUR 2,298 overspend made by CS Events covered by TI Amarribo.
- 21 - The income was granted from the Brazilian government to Amarribo. This is therefore income for both donors here; it is removed via an adjustment in Note 22 below.
- 22 - EUR 700,000 of the funds in Amarribo's financial report were transferred by Amarribo to TI-S and are included in the Income section under "Transparency International Secretariat - Income - Amarribo." In order to prevent the amount being double-counted, the income is removed in this adjustment here. Additionally EUR 3,767,284 were granted from the Brazilian government to Amarribo and therefore are removed to prevent the income being double-counted.
- 23 - Figures extracted from Transparency International Secretariat's audited Financial Statements 2013/14 and supporting accounting system. Financial statements can be found here: https://www.transparency.org/whoware/accountability/audited_financial_reports_with_independent_auditors_report/2/. Note figures cover the organisational financial year of 1 Jan-31 Dec, therefore cover costs related to the 15th IACC in Brazil and costs related to the planned 16th IACC in Tunisia that was subsequently cancelled.
- 24 - Figures extracted from Transparency International Secretariat's audited Financial Statements 2015 and supporting accounting system. Financial statements can be found here: https://www.transparency.org/whoware/accountability/audited_financial_reports_with_independent_auditors_report/2/. Note this does not include the costs involved for the IACC incurred in 2016, which will be incorporated after the finalisation of the 2016 Financial Statements.
- 25 - EUR 90,000 relates to registration fees received for entry to the IACC, on the Malaysian Anti-Corruption Commission donor; EUR 3,846 related to foreign exchange differences
- 26 - EUR 325,000 of the funds from the Malaysian Anti-Corruption Commission were transferred by the Commission to TI-S and are included in the Income section under "Transparency International Secretariat - Income - Malaysian Anti-Corruption Commission" In order to prevent the amount being double-counted, the income is removed in this adjustment here.
- 27 - Amounts reconciled to TI-S Financial Statements, income received from donors and references are presented below:

Financial Statements	G I	Amarribo	Tunisian Government	IA DB	Malaysian Anti-Corruption Commission
2011 - Annex 2 page 2		202,282			
2012 - Annex 3 page 53	70,094	300,000			
2013 - Annex 3 page 47	24,412	3,245	546,122		
2014 - Annex 3 page 48	60,526	83,406	253,878		
2015 - Annex 2 page 51	94,778	420,499		27,251	325,000
Total - Financial Statements	249,810	807,150	700,000	27,251	325,000
Total - As above	249,810	807,150	700,000	27,251	325,000
Difference	-	-	-	-	-

Note: * Total expenditure claimed on the "2013-16 Contract" amounted to EUR717,619.56. Report approved by GIZ on 12/09/2016.

28 - Costs assigned to GIZ reconcile to the independently audited GIZ reports "Antikorruption und Integrität" KPMG Audit Report for period 1 September 2012-30 November 2012" and "Antikorruption und Integrität" KPMG Audit Report for period 15 September 2013-31 March 2016" on a cumulative basis as shown in the reconciliation below.

Report	Included above	Excluded	Total Reported
As per GIZ audit report 2012	299,901		299,901
As per GIZ audit report 2013-2016: Year 2013	96,067	150,000	246,067
As per GIZ audit report 2013-2016: Year 2014	125,048		125,048
As per GIZ audit report 2013-2016: Year 2015	286,351		286,351
As per GIZ audit report 2013-2016: Year 2016	-	60,165	60,165
Total	807,366	210,165	1,017,531
As above	807,150		
Reconciliation difference	(216)		

Of which, 99.40 corresponds to 2012 Report.

29 - Amounts agree to TI-S Financial Statements, other income with references are below:

Financial Statement Year and Reference	Total Other Income + Financial Result
2011 - Annex 2 page 2	7,190
2012 - Annex 3 page 53	233
2013 - Annex 3 page 47	63,112
2014 - Annex 3 page 48	9
2015 - Annex 2 page 51	99,352
Total - Financial Statement	169,896
Total - As above (Third Party Reim. + Other Income)	388,575
Difference	218,679

Relating to 17th Panama IACC included in 2015 Financial Statements and fees received in 2011 for the Brazilian IACC but contributed to Core (see note 19 above)

Note in the above, Other Income and Financial Results are split into "Third-party reimbursements" and "Other income" to give more clarity on the usage of the funds. Therefore only a consolidated total can be used for comparison to the Financial Statements.

30 - Amounts agree to TI-S Financial Statements and Amarribo and Malaysian government expenditure reports, see table below:

Year	TI-S Financial Statements	Amarribo Report	CS Events Report	Malaysian Anti-Corruption Commission Report	Total
2011 (TI-S FS - Annex 2 page 2)	183,635 ³¹				183,635
2012 (TI-S FS - Annex 3 page 53)	896,970				896,970
2012 - Amarribo report		3,067,285 ³²			3,067,285
2013 (TI-S FS - Annex 3 page 47)	606,813				606,813
2013 - CS Events report			178,850		178,850
2014 (TI-S FS - Annex 3 page 48)	767,120				767,120
2015 (TI-S FS - Annex 2 page 51)	922,495				922,495
2016 - Malaysian government report				868,593 ³³	868,593
Total - Financial Statement/report	3,377,033	3,067,285	178,850	868,593	7,491,761
Total - As above					7,487,376
Difference					4,385 ³⁴

31 - This expenditure is part of the EUR 347,301 in the 2011 financial statements; the remaining amount relates to the previous 14th IACC in Thailand

32 - This expenditure in the report is less the EUR 700,000 transferred to TI-S and included in the TI-S Financial Statements

33 - This expenditure in the report is less the EUR 325,000 transferred to TI-S and included in the TI-S Financial Statements

34 - This expenditure relates to expenditure made in advance related to the Panama 17th IACC and featuring in the 2015 TI-S Financial Statements but excluded from this report

35 - Amounts agree to TI-S Financial Statements - "Funding Required from Unrestricted Contributions"

Year	TI-S Financial Statements
2012 (TI-S FS - Annex 3 page 53)	28,925
2013 (TI-S FS - Annex 3 page 47)	(30,079)
2014 (TI-S FS - Annex 3 page 48)	369,301
2015 (TI-S FS - Annex 2 page 51)	(44,385)
Total - Financial Statement/report	323,762
Total - As above	74,861
Difference	248,901 ³⁶

36 - Representing the expenditure made in advance related to the Panama 17th IACC from TI-S Own Funds and featuring in the 2015 TI-S Financial Statements but excluded from this report and the EUR 219,184 of registration fees for the IACC mentioned in Note 19.