



# **Financial Report 2012**

## **Gender & Water Alliance**

**December 2013**

**Dieren, the Netherlands**

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# Gender and Water Alliance

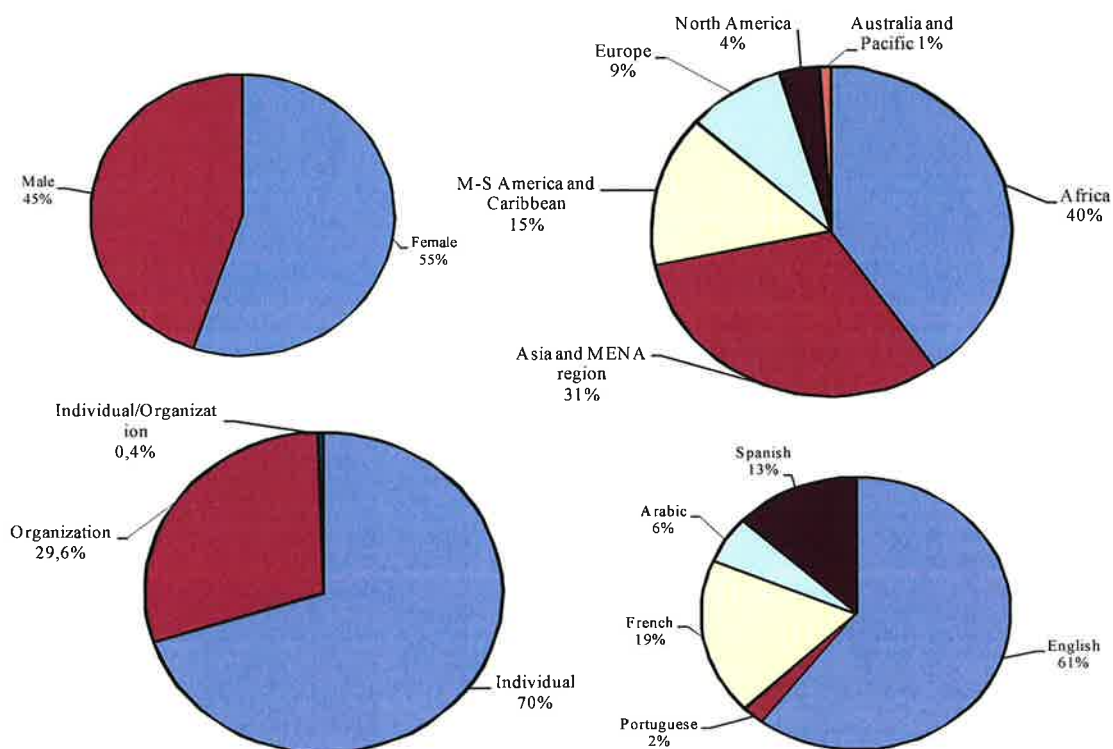
## 1. REPORT BY THE BOARD

The mission of the Gender and Water Alliance is to promote women's and men's equitable access to and management of safe and adequate water, for domestic supply, sanitation, food security and environmental sustainability.

GWA was established at the Second World Water Forum in March 2000 as a global network dedicated to mainstreaming gender in water resources management. GWA has a small Secretariat based in the Netherlands and an elected international Steering Committee. Its strength lies in the commitment, experience and hard work of its members of 2165 institutions and individuals, in 126 countries, as well as in its wide range of partner organisations and activities.

GWA is internationally well-known for the methodologies that were developed, her capacity building work and publications. GWA's work has resulted in the increasing international recognition of gender as crucial in water management. We see improvement and more awareness related to gender and water, and we also see that there are no other organisations like the Gender and Water Alliance who do similar work. There are also hardly gender-and-water knowledge resources at a large scale apart from the GWA material.

### 31 December 2012: 2165 members in 126 countries



After five years (2005-2010) of hard work to complete the ambitious programme funded with TMF funding of DGIS, the Government of the Netherlands, the Gender and Water Alliance is now finding new ways of realising its goal of

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*achieving effective gender mainstreaming in the design and implementation of water management policies and practices, resulting in measurable positive impact on the lives of poor women and men.*

2012 is the second year of the Gender and Water Alliance as autonomous organisation without subsidies of donors. At last the final instalment of Phase II was received, which enabled the Secretariat to continue her work, be it, as we say, on the backburner, with a severely reduced staff, working for the most important objectives. In this situation a lot of time is spent in the office writing concept notes and proposals for those calls and funds that are relevant for the work and objectives of GWA. Like 2011, 2012 is again a year of challenges to survive as organisation, and a year to reflect. It is important to set priorities, now even more than before. The current strategy is to continue by dividing the time of the small Secretariat staff roughly in two parts: 1. Earning income by contract work and 2. Writing proposals for relevant and appropriate funds.



In 2012 GWA lost two of our core members who had been active in our work from the beginning of this millennium, which is also the beginning of GWA. The shocking and sad news reached us of the passing away of Ninon Machado, Brazil on 11 September, just two days after we heard about Noma Nesenani from Zimbabwe who passed away on 30 August. Both mean a terrible loss and their places will not be filled easily.

2010 was the fifth and final year of Phase II of the GWA (2006-2010). All years 2006, 2007, 2008, 2009 and 2010 have been closed with the approval of the Audits and Financial Reports. 2011 and 2012, years without subsidy, also have been closed with Financial Reports and approval of the Auditor.

### **PROGRAMME**

The purpose of the programme is to significantly strengthen the gender-related understanding and practice of water sector professionals and decision-makers at national and local levels in targeted regions and countries. The programme is designed to contribute to the goal which is to achieve effective gender mainstreaming in the design and implementation of IWRM policies resulting in measurable positive impact on the lives of poor women and men. Activities focus on five outputs:

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1. Managing, strengthening and ensuring the effective operation of GWA's network of members worldwide;
2. Collecting, recording and sharing with GWA members and other key stakeholders knowledge and information on gender mainstreaming policies, practice and experience;
3. Significantly increasing the capacity of targeted groups to mainstream gender in IWRM;
4. Facilitating significant progress in the incorporation of gender issues in the development and implementation of national water-related policies in targeted countries;
5. Seeking to maintain and strengthen the profile of gender equality issues at international water-related conferences and events and in international policy.

Capacity Building work in the UN-Habitat programmes in Latin America and the Caribbean and in Asia is completed with many interesting outputs. The UN-Habitat project to write methodology for Gender Disaggregated Data is concluded with a report and useful methodology, for its implementation funding is still to be found. The Gender Audit of WSP South Asia took place in 2012, and although there were some obstacles, it was successfully completed and approved in November. It includes a Capacity Building Plan based on Training Needs Assessment. The Sujal programme for Capacity Building in IWRM in India was visited and in the framework of these projects a number of training workshops were facilitated by GWA.

Even without subsidies in each of the outputs some activities have been implemented. This was mostly within the contracts mentioned above.



### Output 1 Network

At the end of 2012 the number of members is 2165, of which 45% are men and 55% are women, which shows that GWA is not a women's organisation, and the interest of men worldwide in the sector is addressed. The percentage of organisational members remains steady at 30%.

The General Assembly took place in the 6th World Water Forum in Marseille (15 March). Members were asked for suggestions to improve the situation of GWA. A Steering Committee Meeting was held in August in Dieren, at the Secretariat. A list of services that GWA can offer, was prepared, progress was discussed. Also the regionalisation efforts, especially for Eastern Africa were discussed. Till now we have not come to an agreement about conditions so it was decided not to continue the attempts now.

Country level GWA members' meetings were held in New Delhi, hosted by IDRC, and in Dhaka. The latter was attended by 60 members from all over the country, and this meeting also served as preparation for the proposal for a Gender and Water Programme Bangladesh. GWA is invited to develop such a proposal by the Netherlands Embassy.

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The website is now hosted from our own server with the system "Plone", which is userfriendly. The listserv continues to be managed, especially in English.

Fundraising has been a major activity we spent our time for, with mixed success. The tender for the NICHE programme in Indonesia, together with IHE-UNESCO was won, but there is not much time in it for GWA. The much larger project together with GFA for the SADC region was also won. We wrote a proposal for the SUJAL programme, to do a study for Drudgery Work of Women, which was approved. Work on the proposal for GWAPB starts in 2012. From 9 written proposals, 2 were accepted, 4 were rejected, and for 3 we did not get answer. From 6 written tenders, 3 were accepted, 3 rejected and one not informed (at least until 2012). Two concept notes were also prepared, both of them rejected.

### Output 2 Knowledge

Within the programmes implemented in partnership with UN-Habitat a number of case-studies were made related to WATSAN and Gender in Laos, Nepal, Cambodia and Vietnam.

Influencing international organisations took place in Rio+20 Conference of UNCSD, by GWA members in the GWP Gender Strategy, and by giving comments to documents from a gender perspective, when asked to do so.

The Water and Sanitation Programme WSP of the World Bank involved GWA to implement a Gender Audit of the South Asia Programme and develop a Capacity Building Plan. This included a workshop in Delhi and various field work in Pakistan, Bangladesh and India.

In August 2011 a Small Scale Agreement of Cooperation was signed with UN-Habitat, titled Gender Disaggregated Data (GDD) Review, to inventory existing GDD in WATSAN-Africa and develop a methodology for collecting, processing and using GDD in WATSAN. This was completed in 2012.



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### Output 3 Capacity Building

Various requests for training workshops worldwide reach us, which are included in the proposals we write, if possible and relevant. Much of the work in this output was in partnership with UN-Habitat in the Mekong Region and Nepal, in Latin America, and within the framework of contracted assignments.

For UN-Habitat's programme in Lake Victoria (CA3) one last payment was only received in 2012.



For the SUJAL People and Panchayat Led IWRM programme for Capacity Building various Gender and IWRM training workshops were done. Suggestions were given to mainstream gender in the Action plans of the partners, and GWA participated in the Programme Steering Committee Meetings. The main activities developed in 2012 were: - Workshops for Training of Trainers Mainstreaming Gender in IWRM for YFA staff, in Andhra Pradesh, and for DSC staff in Gujarat, including the review of the Gender Action Plans for the year 2012-2013 and the PSC Meeting in Ahmedabad, Gujarat, May 2012.

For the nearly completed Water for Asian Cities and the Mekong, UN Habitat, Cooperative Agreement (CA4) GWA developed a CD-ROM with the Resource Book Gender and WATSAN in Asia, as part of the last task remaining of the cooperation between GWA and UN-Habitat on 'gender mainstreaming in the MEKWATSAN and Water for Asian Cities programmes'.

For the UN-Habitat CA5 project WATSAN in Latin American and Caribbean (LAC) Cities, the final regional workshop took place in Guayaquil, Ecuador from 27-29 March. It was attended by participants of all 3 countries of the programme, as well as by staff from the regional office of UN-Habitat. The DD, Esther de Jong took part in it. A gender and WATSAN matrix was developed and the outline of the resource-book was discussed. A first draft of this book has been shared with the GWA secretariat, which was the final output that GWA delivered under this cooperation.



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## Output 4 Countries

Also in 2011 again many members have been actively involved, either outspokenly as GWA or in name of their own organisation, in assisting and advising their governments in developing policies related to water and sanitation, agriculture, environment, climate change, etc.

On 7 March the Deputy Director attended a round table meeting organised by the Ministry of Infrastructure and Environment of the Netherlands on the development of a strategy for improvement of export and promotion of the Dutch Water-sector. The meeting was to provide inputs on why and how the NGO sector could play a role within the so called "Topsector Water" and to contribute to the strategy that was to be developed by the ministry.

## Output 5 International

The SC consists of five members, the minimum number as written in the Internal Guidelines:

- Chairperson of GWA, Dr. Eva Rathgeber, (Canada). Eva spoke at the International Women's Day in Kathmandu, did investigations for a possible office for GWA in Bangkok and she participated in GWA activities In New Delhi, in November.
- Secretary, Hycinth Banseka (Cameroun) handed out GWA material on various occasions.
- Treasurer, Jan Reynders (The Hague), has been involved in the financial report of 2011 and 2012, and with the audit. He also participated in GWA activities In New Delhi in November.
- SC member Shaima Ali (Egypt) had tried to seek fundraising possibilities for Egypt, which all are postponed resulting from the political situation.
- SC member Meena Bilgi (India). She contributed to the SUJAL programme, and took part in International and Asian events. She also made various suggestions for shared projects.

The Executive Director was in India in November - December 2012 for: 1) meeting with Datamation Foundation; 2) Gender and Water Meeting with GWA members in IDRC; 3) Networking during various celebration activities for 50 years Sara Ahmed, previous Chair of GWA; 4) Launching the book "Diverting the Flow, Gender Equity and Water in South Asia", edited by Margreet Zwarteveen, Sara Ahmed and Suman Rimal Gautam.

The Deputy Director was in Ecuador in March to facilitate the Final Regional Workshop of the Gender and Capacity Building programme for UN-Habitat. She also attended the forum "Partnerships for Advancing Gender Equality and Sustainability", which took place at the UNCSD, Rio+20, Brazil. She was invited as so-called "hub-leader" for the theme of "Water" in the interactive marketplace. Then she spoke in the panel of Un-Water "Water and Sanitation as a Human Right". The DD also participated in the DGIS Roundtable meeting with NGO's in The Hague

Members travelling to represent GWA: Rehema Bavuma and Annabell Waititu gave a presentation about Gender aspects on Capacity Building in Water and Sanitation in Africa, when GWA was invited by Cap-Net for the Africa Water Week in Cairo (May). Annabell Waititu also took part as a panellist.



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The Traveling Exhibit was displayed in Rio+20, in the IUCN Market Place, in the ToT in Gujarat, and the Bengali version was shown in the GWA members' workshop in Dhaka.

Katosi Women Development Trust, Uganda, member of GWA received the 3rd Kyoto World Water Grand Prize in Marseille. SEDS (Social Economic Development Society) celebrated the World Toilet Day on 19 November, in Bangladesh, also representing the Gender and Water Alliance. UNICEF India invited GWA to speak about the practice of mainstreaming gender in WATSAN in East and South-East Asia. Seng Amphone Chitthalath from Laos made this Talk, representing GWA. Marcia Brewster represented GWA in the Panel on Rural Women & the Right to Water, in the 56th UN-CSW (Commission on the Status of Women). In this occasion, the UN-CSW failed to adopt the agreed conclusions on the basis of safeguarding "traditional values" at the expense of human rights and fundamental freedoms of women. Five global women's organizations wrote a Statement, which was signed by GWA.

### FINANCE

With no core funding, the amount spent this year turned out higher than the income. This was possible because of the late payment of the last instalment of DGIS, which was already included as income in the financial report of 2010. The other income came from the UN-Habitat final payments of projects, of the WSP Gender Audit, of the SUJAL project (managed by VRUTTI).

For 2012 it was not possible to make a budget, because there would not be any regular income and our work depends on the contracts we manage to acquire.

The Financial Report of 2011 was approved and audited.

The contracts of UN-Habitat Lake Victoria (CA3) and Asia (CA4) and FAO (4.12) were already audited before. Separate Financial Reports were written. Three payments were received of UN-Habitat: the final payments of the Lake Victoria programme (CA3) and of CA4 (Asia), and the second payment of CA5 (LAC).

Without donors, there is no need to prove a minimum percentage of co-financing this year: 100% is co-financing or own financing.

The income in 2012 is € 79,523, after deducting the liabilities and adding the receivables. The total amount as spent in 2012 is € 278,566.

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### REGIONALISATION

It created a shock in GWA when we heard that Ninon Machado our Regional Focal Point for the Lusophone countries passed away, a short time after her presentation in Rio+20 for GWA. Her organisation, Ipanema now takes over that position. Annabell Waititu is still the Regional Focal Point for Eastern Africa. Formalisation of GWA branches in Eastern Africa and South Asia are in preparation but still postponed for the time being. A number of countries still have Country Facilitators, all without remuneration.

### THE STEERING COMMITTEE

The Steering Committee still consists of the legally allowed minimum and is not changed since a few years: five members, including the functionaries:

Chair Dr. Eva Rathgeber; Secretary/Vice-Chair and Dutch language speaker Mr. Jan Reynders, Treasurer Mr. Hycinth Banseka; Member in Asia Ms. Meena Bilgi; Member in the Arab region Ms. Shaima Aly. SC meetings are held by Skype in 2012.

### DONOR RELATIONS

In 2012 there is no donor in the sense of a government or non-government institution that provides subsidies. Because of a misunderstanding, the final instalment of the TMF funding was not received. An appeal was sent resulting in a Hearing. This problem was only solved in 2012. Many donors were approached, but only if there is a call for proposals for which GWA is eligible, we can apply for funding. The AECID funded programme for Latin America ended on 31 December 2010, but an approval of the financial report that was brought by us to Madrid, was not yet received.

New funding is necessary to ensure the much demanded GWA activities in the future. Core financing for the organisation is important to be able to provide accountability and to guard the quality of the GWA work. The financial crisis works worldwide in the disadvantage of development organisations. Most donors cut back drastically in total amounts and in number of NGOs they support.

## Gender and Water Alliance



### THE SECRETARIAT

Staff of the Secretariat was reduced from 3,1 fte to 2,2 f.t.e. by 31 December 2011 and was further reduced in 2012:

Executive Director Joke Muylwijk 0,56 fte; Deputy Director Esther de Jong 0,89 fte; Financial and Administrative Assistant 0,67 fte; and housekeeper Zine Bozkurt ),08fte.

On average over 2010 GWA Secretariat's staff consisted of 2,2 f.t.e.

From October 2007 the office space has remained the same: 13 working stations.

### THE MEMBERSHIP

End 2012 the number of members is 2165, of which 45% are men and 55% are women, in 126 countries. Not only does the membership increase, the contact with members continues to become more efficient. Often requests are received at the Secretariat from various international organisations for GWA members from a particular region with specific expertise to do a certain task. Via the listserve and also directly per e-mail members are given information, and also asked for feedback.

Members and partner organisations sent their draft papers and documents, for the GWA to advise on the contents from a gender perspective. This is all work without remuneration, for which it is increasingly difficult to find time.

### FUTURE PLANS

2012 is the second year without without subsidies for core funding. The strategy to write proposals for applicable Calls for Proposals will continue. The options become fewer rather than more, so it is important to find enough contract work to pay the salaries of the small remaining staff. In September the Embassy of the Kingdom of the Netherlands calls GWA asking to develop a proposal, to begin with for an Identification and Formulation Mission. Then it appears that GWA cannot take part in the tender if we first do that mission. Then it is changed to an option for subsidy. However, this subsidy is completely earmarked, and in reality a subsidy for Bangladesh, rather than for GWA. Time is now spent on writing the proposal. In 2012, no core-funding was found. In 2013, apart from the work for the Gender and Water Programme Bangladesh, efforts to find contracts as well as financing will continue as far as the available time permits.

Future plans are hard to define, since a lot depends on the opportunities we meet. Looking for finance in the current financial crisis worldwide is like fishing in a small pond with many fisher men and women at the same time. Notwithstanding the undeniable challenges, sufficient earnings of contracts with international organisations allowed us to remain active as the Gender and Water Alliance.

## Gender and Water Alliance

Whilst in 2011 liquidity was a huge problem, in 2012, when at last we received the final installment of DGIS, and a number of instalments of UN-Habitat, there was no need for personal loans.

Because of the worldwide increasing demand for GWA's work, it is unthinkable that GWA comes to an end, just by lack of funding. GWA is a network that will continue to exist, even without subsidy.

GWA is applying for funding with different donors. Some of them only finance NGOs in their own countries, others are interested to fund international NGOs, such as GWA. Nothing has been committed at this stage, but a few doors are still open.

GWA is continuing to consider formalising the regional branches, although obstacles are hard to overcome at this stage. The conditions depend on the regional laws, which need to be surfaced and respected. Regional branches will be able to secure regional funding, which could be more easily accessible. If the Bangladesh proposal gets approved, a GWA office in Dhaka will be part of the package.

### CONTINUITY and SUSTAINABILITY

Doubts about the continuity of the Gender and Water Alliance resulting from the withdrawal of the major donor, are ungrounded. GWA is considered by many major players in the water management sectors, as knowledgeable and trustworthy partner, with capable members in many countries. A number of large international institutions are appointing GWA for various assignments in different gender-and-water subjects. Some international donors are revising their development cooperation policies, and have expressed to be interested to involve the GWA in their future programme, not ruling out core funding.

The strength of GWA remains to be in the worldwide membership, as well as in the many documents, manuals, tools and methodologies, that were developed and that are available for free. Other activities, which were paid for from the donor's subsidy, are now offered against a price. In various countries different partner organisations find this reasonable. The advantage is that less time has to be spent on the demands of bureaucracy than before.

In this strength also lies the sustainability of the GWA. Even with a lean Secretariat, GWA's work remains to be high quality and the importance of the work is recognized. GWA is unique as international gender-and-water organization.

Whilst at present GWA survives at the so called back-burner, free contributions in kind and in time by employees, ex-employees, SC members, ex-SC members and members lengthen the time that GWA has to find new core funding. A strong survival will result from this commitment in combination with the goodwill we have worldwide.

Joke Muylwijk

December 2013

**Gender and Water Alliance**



**2. ANNUAL ACCOUNT**

# **Annual Account 2012**

## **Gender & Water Alliance**

Voor identificatiedoel(en) behorende bij  
controleverklaring afgegeven door  
accen-avm controlepraktijk b.v. d.d.

21 JUL 2014

**3. BALANCE SHEET AT DECEMBER 31, 2012**

	<u>31 december 2012</u>	<u>31 december 2011</u>
	€	€
<u>Assets</u>		
<u>Current assets</u>		
Accounts receivable	52.536	334.607
Liquid assets	110.130	98.355
	<u>162.666</u>	<u>432.962</u>
<u>Liabilities</u>		
Deficit / surplus (Status on December 31)	81.909	280.953
Other liabilities and transitory liabilities	<u>80.756</u>	<u>152.009</u>
	<u>162.666</u>	<u>432.962</u>

Voor identificatiedoeleinden behorende bij  
 controleverklaring afgegeven door  
 accon-avm controlepraktijk b.v. d.d.

21 JUL 2014

## 4. OVERVIEW OF INCOME AND EXPENDITURE 2012

## INCOME

For the complete income overview see next page

Total income	<b>79.523</b>
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## EXPENDITURE

Budget line	Activity	Budget 2012 €	Spent 2012 €	Spent 2011 €
<b>A</b>	<b>Total Output A</b>	<b>n.a.</b>	<b>17.472</b>	<b>24.921</b>
	Staffing		118.053	
	Staff costs booked into the outputs		-101.224	
	Reservation staff costs 2012		3.651	
	Staff costs 2012 booked in 2011		-3.008	
<b>B</b>	<b>Total Output B</b>	<b>n.a.</b>	<b>37.020</b>	<b>198</b>
	Office costs and evaluation		98.139	
	Office costs booked in 2011		-14.946	
	Debts 2011 paid in 2012		-50.600	
	Expenses 2012 paid in 2011		426	
	Difference in exchange rate		-234	
	Reservation auditor cost		4.235	
<b>OUTPUT 1</b>	<b>Total Output 1</b>	<b>n.a.</b>	<b>73.111</b>	<b>64.645</b>
	Network of GWA members managed, strengthened and operating effectively, Regionalisation, Website.		22.371	
	Staff costs for output 1		50.740	
<b>OUTPUT 2</b>	<b>Total Output 2</b>	<b>n.a.</b>	<b>48.795</b>	<b>20.565</b>
	Knowledge, information and tools on gender mainstreaming policies and practice collected, recorded and shared by GWA members and other key stakeholders		31.754	
	Staff costs for output 2		17.041	
<b>OUTPUT 3</b>	<b>Total Output 3</b>	<b>n.a.</b>	<b>89.768</b>	<b>68.686</b>
	Capacity to mainstream gender in IWRM amongst targeted groups significantly increased		69.890	
	Staff costs for output 3		23.136	
	Reservation for outstanding contracts 2012		741	
	Outstanding contracts 2012 booked in 2011		-4.000	
<b>OUTPUT 4</b>	<b>Total Output 4</b>	<b>n.a.</b>	<b>3.868</b>	<b>54.895</b>
	National policy-related initiatives		23	
	Staff costs for output 4		3.845	
<b>OUTPUT 5</b>	<b>Total Output 5</b>	<b>n.a.</b>	<b>8.533</b>	<b>9.584</b>
	International conferences and events		2.071	
	Staff costs for output 5		6.462	
	Contingencies and unforeseen 5%	<b>n.a.</b>	<b>0</b>	<b>n.a.</b>
<b>Total budget - expenditure - balance</b>		<b>n.a.</b>	<b>278.566</b>	<b>243.494</b>
<b>BALANCE INCOME-EXPENDITURES:</b>			<b>-199.044</b>	<b>48.738</b>

## 4. OVERVIEW OF INCOME AND EXPENDITURE 2012

	2012	2011
<b>INCOME</b>		
Description	€	€
Dutch Ministry of Foreign Affairs (DGIS) Project number: Activity 12535 / DMW 0058266: GWA Phase II	174.851	0
Food Agricultural Organisation of United Nation (FAO)		114.489
Dutch Ministry of Foreign Affairs (DGIS) booked in 2010, received in 2012	-174.851	
UN Habitat CA3 last instalment	19.056	46.699
UN Habitat CA3 last instalment booked in 2011	-18.468	
UN Habitat CA4 last instalment	49.357	31.248
UN Habitat CA4 booked in 2011	-49.357	
UN Habitat CA5 second instalment	37.461	75.001
UN Habitat CA5 to receive in 2013, activities 2012	38.579	
UN Habitat CA5 booked in 2011	-63.683	
UN Habitat CA6 to receive in 2013, activities 2012	7.449	3.662
UN Habitat CA6 booked in 2011	7.325	
World Bank WSP South Asia, 2nd, 3rd and 4th instalments	49.786	5.379
Oxfam		1.800
Contributions to GWA projects / activities	1.952	5.260
FAO (Pocket Guide)		0
VRUTTI	14.690	8.286
VRUTTI booked in 2011	-8.000	
VRUTTI to receive in 2013, activities 2012	5.160	
Interest	449	427
Interest booked in 2011	-362	
Interest 2012 to receive in 2013	1.348	
AECID programme	-19.460	
Other	6.241	-18
<b>Total income</b>	<b>79.523</b>	<b>292.233</b>
<b>EXPENDITURE</b>		
For the complete expenditure overview see next page	2012 €	€
<b>Total expenditure</b>	<b>n.a.</b> <b>278.566</b>	<b>243.495</b>
<b>BALANCE INCOME-EXPENDITURES:</b>	<b>-199.044</b>	<b>48.738</b>

Voor identificatiedoeleinden behorende bij

 controleverklaring afgegeven door  
 aed bv bv controlepraktijk b.v. d.d.

27 JUL 2014



## 5.1 ACCOUNTING PRINCIPLES

### 5.1.1 General principles for the compilation of the annual account

The financial statements are drawn up accordingly to the Dutch Law, more specifically RJK-C1 of the guidelines for annual reporting for small entities.

### 5.1.2 Group structure

GWA was founded on 02/02/2005 te Delft. The office is located in Dieren.

### 5.1.3 Activities

The mission of the GWA is to promote women's and men's equitable access to and management of safe and adequate water, for domestic supply, sanitation, food security and environmental sustainability.

## 5.2. PRINCIPLES OF VALUATION OF ASSETS AND LIABILITIES

### 5.2.1 General

The accounting principles have not been modified since last year.

The valuating of the assets and liability and the definition of the results are based on historic costs. Unless told otherwise, the assets and liabilities are valued for the nominal value.

### 5.2.2 Currency

This financial statement has been drawn up in Euro €.

### 5.2.3 Exchange rates

The debt and liabilities are calculated at closing price per 31 december 2012

All financial transactions during the year have been calculated at actual exchange rates at that time.

## 5.3 INCOME AND EXPENDITURE

Income and expenditure are taken into account in the year to which they relate.

## 5.4 CONTINUITY

The valuation of the assets and liabilities is based on the assumption that the whole of the activities of the legal entity (GWA) to which such assets and liabilities are subservient, can be continued, unless that assumption is incorrect, or its accuracy is subject to reasonable doubt, in which case this is explained in the notes regarding the impact on equity and profit .

In 2013 the Bangladesh programme has been awarded to GWA. The board expects that the GWA can continue its activities for the coming years, taking into account the Bangladesh programme, other sources of income and the cost effectiveness of the GWA office.

Based on the foregoing, these financial statements are based on a positive assumption concerning the continuity.

## 5.5 ESTIMATIONS

When applying the accounting principles, Gender and Water Alliance needs to make estimations. The most important estimation is made in determining the progress of the projects as per December 31, 2012 and the income following this progress. Basis for this estimation are, if determined in the contracts, the achieved milestones. If not determined, progress is estimated based on the amount of services delivered in the year.

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## 6. EXPLANATORY NOTES TO THE BALANCE SHEET AT DECEMBER 31, 2012

	31-12-2012	31-12-2011
	€	€
<b>ASSETS</b>		
<b>Accounts receivable</b>		
DGIS	0	174.851
UN Habitat CA3	0	18.468
UN Habitat CA4	0	49.357
UN Habitat CA5	38.579	63.683
UN Habitat CA6	7.449	0
Balance ToT Ecuador and Nicaragua (AECID programme)	0	19.460
Prepaid expenses	0	426
VRUTTI	5.160	8.000
Interest	1.348	362
	<u>52.536</u>	<u>334.607</u>
<b>Liquid assets</b>		
ABN-AMRO Bank N.V., current account ( € ) 739	16.229	66.871
ABN-AMRO Bank N.V. (USD-account) 689	49.095	26.883
ABN-AMRO Bank N.V., internet-deposito 810	1.251	1.218
ASN Bank, internet deposito 852	41.062	714
Cash Euro	835	943
Cash Dollar	1.658	1.726
	<u>110.130</u>	<u>98.355</u>
<b>LIABILITIES</b>		
<b>Deficit / Surplus</b>		
Status on Januari 1	280.953	232.215
Deficit / Surplus	-199.044	48.738
Status on December 31	<u>81.909</u>	<u>280.953</u>
<b>Other liabilities and transitory liabilities</b>		
Reservation for leave days allowances	5.096	5.066
Reservation for leave days	56.830	56.503
Reservation Accon Salary Administration 2012	152	0
Reservation Interns 2012	125	0
Office rent and other office costs	0	9.947
Auditor's costs	4.235	5.000
Taxes on wages and social security charges	3.018	3.008
UN Habitat CA6	0	7.325
Reservation for outstanding contracts	741	4.000
AECID	10.560	10.560
<b>Closing Phase 2</b>		
Debts to executive director	0	50.600
	<u>80.756</u>	<u>152.009</u>

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## 7. EXPLANATORY NOTES TO THE OVERVIEW OF INCOME AND EXPENDITURE

### PROJECT - INCOME

#### DGIS

In 2011 DGIS was expected to transfer the amount of € 193.000 as a last instalment for the committed amount of € 3.250.000 for the programme 2006-2010. This is explained in the Financial Report of 2010. Instead DGIS applied a different way of calculating and transferred € 18.149 in 2011 to the GWA bank account, as the only amount approved of the final instalment for the programme phase II (2006-2010). DGIS sent a letter on 18 July 2011, reference: DME/CU-379/2011, about this amount of € 18,149.

This amount was already booked in 2010.

GWA appealed against this Final Disposal. After the appeal, which was accompanied by many letters which were sent and received over the complete period of five years, a Hearing was organized. The eventual (positive) outcome of the hearing reached us in 2012. Then the payment was received in March € 193.000 - € 18.149 = € 174.851.

This is for the time being the last structural contact GWA has with DGIS.

#### UN-HABITAT

CA3: Work for the third Cooperative Agreement with UN-Habitat: Gender and Vulnerable Groups Capacity Building for the Lake Victoria Programme, was completed in October 2010. The last (fourth) payment of USD23,980 (€ 19,056) was received in August 2012. The Financial Report of this project has also been audited.

CA4: For the fourth Cooperative Agreement: Capacity Building in Water for Asian Cities and the Mekong WATSAN Programme the work was completed in 2011 and the Financial Report was audited. The final payment of € 49,357 was received in 2012, (and was booked as receivable of € 49.357 (\$ 64,000) in 2011).

CA5 is near to completion, but there is delay because UN-Habitat closes the whole water sector in Latin America. The first instalment of \$ 65.000 was received in 2010. In 2012 the second instalment was received of \$ 50,000 (€ 37,461). In 2011 45% of the total amount, \$ 74,250 was booked as receivable. A third instalment of \$ 50,000 is still to be received in 2013.

CA6: For the Small Scale Agreement for Developing a Methodology for Gender Disaggregated Data a first instalment of € 10,987 was received in 2011. In 2011 € 1528 was booked as receivable because for that amount (20%) the work had been done in 2011. In 2012 nothing was received. The work is completed, and the payment is expected in 2013.

#### World Bank WSP South Asia

GWA won the tender that WSP published for the Gender Audit of their South Asian Programme in India, Pakistan and Bangladesh. A first payment of \$ 7,200 was received (€ 5379) in 2011. In 2012 we completed the work and received three payments: the second one of \$ 14,400 (€ 11.105) and the third of \$ 18,000 (€ 13.486) and the last one of \$ 32,400 (€ 25.195).

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## **SUJAL PROJECT**

Earlier it was difficult for VRUTTI to transfer money to GWA, but now that they have a code, it is no problem anymore. We received the first payment in 2012 (apart from € 268 in cash in 2011) of € 10.004 and a second payment as advance (for work in 2013) of € 4,686.

## **OTHER**

Some repaired errors appear in the book-keeping:

One notebook was bought but was not correct, so the amount of € 1933 which was first paid was later returned.

For a workshop for CA5 a hotel was booked in Ecuador, and the extra amount of € 1967 was refunded. Similarly the travel agent returned € 3664. There also was a small amount of € 9,70 for balance of buying dollars.

UN-Habitat LAC office repaid the ticket of one of their staff which originally had been paid by GWA. The amount is € 635.

## **Contributions to GWA projects and Activities**

Travel and accommodation costs for E. de Jong to participate in the Rio+20 Conference in Rio, invited and paid by IUCN. The amount is € 1952.

## **DONATIONS**

No donations were received in 2012, apart from contributions in kind, which are not counted this year.

## **INTEREST**

Interest received over bank accounts over 2011 was: € 362. Interest over 2012 received is: € 87. Interest received in january 2013 for amounts on bank accounts in 2012 is: € 30.

## **TOTAL**

The total income in 2012 taking the corrections into account, is **€ 79.523**

## **EXPENDITURE**

There are three points of explanation which deal with all outputs:

1. This year there was no budget, so there is no overspending or underspending.
2. The staff salaries are booked under the outputs, according to the timewriting all staff members do daily.
3. With some of the activities income received in the previous year 2011 are not visible in Income, but are included as liabilities.

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**GWA A: STAFFING**

A total amount of € 118.053 was spent in 2012 on salaries including taxes. Of these costs € 16.829 are booked under Staff Costs, whilst the remaining € 101.224 are included in the output costs, according to the time writing.

**GWA B: OFFICE COSTS AND EVALUATION**

With low liquidity, GWA successfully tried to economize in this item, and kept expenditure down to € 37,020. This includes office rent, whilst it does not include the repayment of a loan.

**OUTPUT 1: NETWORK OF GWA, REGIONALISATION, WEBSITE**

On the 31st of December of 2012 the number of members is 2165, of which 45% are men and 55% are women. A membership report is included in the Progress Report 2012. Members and various institutes and non-members keep approaching the Secretariat with a variety of questions and requests.

A GWA members' meeting (General Assembly) was held in Marseille and two country meetings in India and Bangladesh.

The GWA brochures and other material (in the different languages) are handed out at all occasions and events.

Activities have been fewer than in previous years due to lack of funding. Nevertheless in the following regions some activities have been successfully implemented: the Latin American region, South Asia, Anglophone West Africa, Eastern Africa, Southeast Asia and the Pacific.

See the Progress Report 2012 for specific information about each region.

The English, Spanish, French and Arabic language websites ([www.genderandwater.org](http://www.genderandwater.org)) are managed by the GWA secretariat. The Portuguese one is managed by IPANEMA in Brazil. The list-serves in three languages are managed from the Secretariat. On a regular basis e-mails correspondence takes place with GWA members in the various regions. One SC meeting was held in Diere, the Netherlands, and others by Skype.

Fundraising and writing of proposals and applications, as well as the management of the organization, and the membership procedures are part of this output. Therefore part of the staff costs is also booked in this output. Costs: € 22.371 + staff costs € 50.740.

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## Gender and Water Alliance



### OUTPUT 2: KNOWLEDGE AND INFORMATION

Within the programmes implemented in partnership with UN-Habitat a number of case-studies were made related to WATSAN and Gender in Laos, Nepal, Cambodia and Vietnam.

GWA is member of the World Water Council, Partos and the Netherlands Water Partnership.

GWA carried out the Gender Audit of WSP's programme in South Asia: Pakistan, Bangladesh and India. In 2012 the project was completed.

The Small Scale Agreement of Cooperation with UN-Habitat, titled Gender Disaggregated Data Review, to inventorise existing GDD in WATSAN in Africa, was completed. Two GWA members were appointed to do this work.

In the project CA5 in Latin America a beautiful Resource Book was prepared.

In this output an amount of € 31.754 was spent plus € 17.041 as input of GWA staff (salaries).

### OUTPUT 3: CAPACITY BUILDING

Apart from various Capacity Building activities, preparations, proposals, etc, some Training workshops were implemented: One in New Delhi in the framework of the WSP Gender Audit, one in Dhaka together with GWA members of Bangladesh, three for the SUJAL project, one in Ahmedabad, one in Mahbubnagar and one in Gulbarga. There also was one more workshop in Ecuador for the UN-Habitat programme.

Various members and other organisations informed the Secretariat about their use of the GWA Training Manual and other material. Many other users don't give that information.

Expenditure in this output is € 69.890 plus € 23.136 for staff costs.

### OUTPUT 4: NATIONAL POLICY-RELATED INITIATIVES

As before, also in 2011 again many members have been actively involved, either outspokenly as GWA or in name of their own organisation, in assisting and advising their governments in mainstreaming gender in policies related to water and sanitation, agriculture, environment, climate change, etc.

Within the accredited position of GWA in the NGO Major Group of UNEP there remains to be ample opportunity to influence water policies at different levels, as many documents are received for review and comments.

The expenditure in 2012 was only € 23 but in working hours another € 3.845 was spent.

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**OUTPUT 5: INTERNATIONAL CONFERENCES AND EVENTS**

The Steering Committee consists of 5 members: Eva Rathgeber, Chair person, Jan Reynders, Secretary, Hycinth Banseka Treasurer, Shaima Ali and Meena Bilgi, members.

The Executive Director spent some weeks in India, first to complete the WSP Gender Audit and then a week for various meetings, GWA members' meeting, book launching and celebrations for the 50 year anniversary of Sara Ahmed.

The Deputy Director Attended the Rio+20 Conference in Brazil, invited by IUCN, and speaking in the panel of UN-Water.

Members travelling to represent GWA: Rehema Bavuma and Annabell Waititu gave a presentation about Gender aspects on Capacity Building in Water and Sanitation in Africa, when GWA was invited by Cap-Net for the Africa Water Week in Cairo (May). Annabell Waititu also took part as a panellist.

The Traveling Exhibit was displayed in Rio+20, in the IUCN Market Place, in the ToT in Gujarat, and the Bengali version was shown in the GWA members' workshop in Dhaka.

The DD participated in the DGIS Roundtable meeting with NGOs in The Hague.

Some members inform the Secretariat about their contribution to the GWA objective, and many don't.

The expenditure in this output is € 2071 and € 6462 in staff time.

**TOTAL**

In 2012 the total expenditure is € 278.566

**Contingent Liabilities**

**Co-financing**

Without financing by DGIS or other donors in 2012, the obligation related to co-financing is now irrelevant. All income could now be seen as co-financing, or rather own financing.

At the end of 2011 a payment came from UN-Habitat. Then in the beginning of January 2012 the loan of 2011 was repaid. This repayment is not included in these figures for expenditure.

The balance income - expenditures, or Result over 2012 is € 79.523 - € 278.566 = € 199.040

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**8. AUDITORS STATEMENT**

Please refer to the attached letter from the auditors.

Voor de Nederlandse Staat, behorende bij  
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21 JUL 2014





## **INDEPENDENT AUDITOR'S REPORT**

### **To the Steering Committee of Gender and Water Alliance**

We have audited the accompanying financial statements, pages 12 -22, of Gender and Water Alliance, Delft, the Netherlands, for the year 2012. The financial statements comprise the balance sheet as at December 31, 2012, the overview of income and expenditure 2012 and the explanatory notes to the balance sheet and the overview of income and expenditure.

#### *Management's responsibility*

Management is responsible for the preparation and fair presentation of the financial statements and for the preparation of the management board report, in accordance with Dutch Generally Accepted Accounting Principles for small non-profit organisations (RJK C-1). Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's responsibility*

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the company financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the company financial statements. The procedures selected depend on the auditor's 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, the auditor considers 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 management, as well as evaluating the overall presentation of the company 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 Gender and Water Alliance as at December 31, 2012, and of its result for the year then ended in accordance with Dutch Generally Accepted Accounting Principles for small non-profit organisations (RJK C-1).

#### *Emphasis of matter*

We would like to point at the clarification as given in paragraph 5.4 on page 16, which refers to the future of the Gender and Water Alliance.



Zaltbommel, July 21, 2014

accon■avm controlepraktijk b.v.  
On behalf of:

drs. G. Veenvliet  
Certified Public Auditor

Mark: J.MI.0377

