



# **Financial Report 2013**

## **Gender & Water Alliance**

**April 2014**

**Dieren, the Netherlands**

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# Gender and Water Alliance

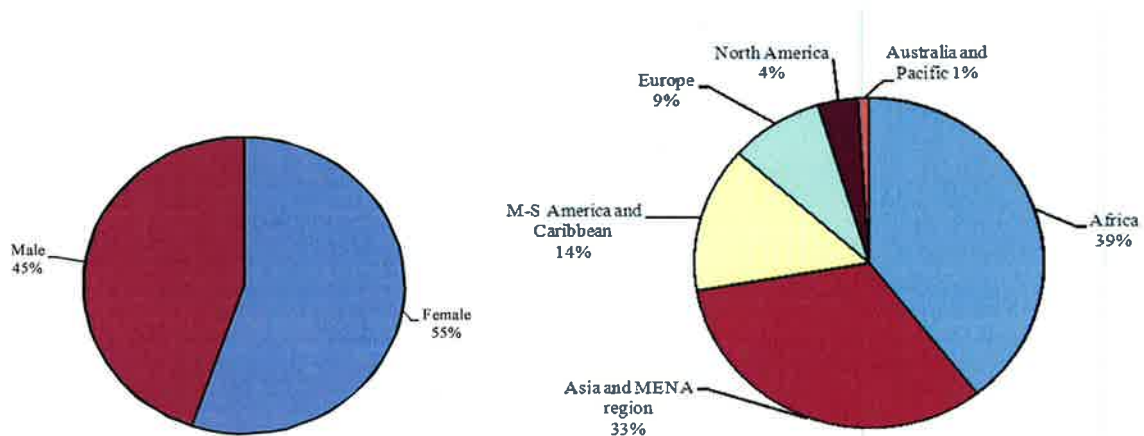
## 1. REPORT BY THE BOARD

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 2242 institutions and individuals, in 127 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 hardly gender-and-water knowledge resources at a large scale apart from the GWA material.

### 31 December 2013: 2242 members in 127 countries



From the beginning of 2011 onwards the Gender and Water Alliance is without subsidy and still finding ways of realising its goal of

*"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."*

In the year 2013 a change is witnessed in GWA, resulting from two relatively large programmes that have come into our portfolio. The change is that quite a lot of our time is paid for but it is not yet the core funding we need for true sustainability. One large programme we implement in the SADC countries for Mainstreaming Gender in Transboundary Water Management, a subject for which we have prepared ourselves for years. We are in a Consortium for this project together with a large German consultancy firm, GFA. The other large programme is Dutch subsidy for Bangladesh. We have recruited a team in Dhaka for its implementation to contribute to gender mainstreaming in the water-related programmes of the EKN (Embassy of the Kingdom of the Netherlands). The programme is called GWAPB (Gender and Water Programme Bangladesh). Furthermore, amongst other ongoing activities, GWA is implementing Capacity Building work for FAO, for MRC (Mekong River Committee) and for the World Bank. Also the revision of the Cap-Net-GWA Tutorial is a major activity. In this situation a lot of time is still spent in the office writing concept notes and proposals for those calls and f

GWA members are involved to fulfil all the duties. One of the members has been appointed in the Secretariat, which we like to see as a step upwards for GWA, after dismissing so many colleagues in 2011.

Continuing are the NICHE project which we do with IHE-UNESCO, for supporting the Capacity Building work of PUSDIKLAT in Indonesia. Also the SUJAL programme of the EU for IWRM planning in villages continues and GWA has contributed this year with an interesting study about Drudgerly Work of Women.

All years 2006, 2007, 2008, 2009 and 2010 have been closed with Financial Reports approved with an Audit. Also 2011, 2012 and 2013, years without subsidy, 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:

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.
6. Gender and Water Programme Bangladesh.

Even without subsidies in each of the outputs some activities have been implemented.



## **Output 1 Network**

At the end of 2012 the number of members is 2242, 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%.

Contact between the Secretariat and the Steering Committee in 2013 was mainly by internet: by Skype and by e-mail, even though some of the SC members were met during shared activities in India and South Africa. The SC needs new members to be nominated and elected, but neither time nor money could be made available in 2013 for this purpose.

GWA's Chairperson Eva Rathgeber, when in Bangkok, saw options for regional GWA offices there, but for practical reasons this option had to be kept pending. With the large programme in Bangladesh, GWA can only work if we are registered formally with the NGO Affairs' Bureau of the Government. This is a lengthy process which is ongoing. Once (if and when) this is completed the GWAPB office will also serve as country office of GWA and even as Regional office for GWA-South Asia.

The website is renewed and has become available in May. As it was not possible to have all articles converted from the old website to the new website, especially for the languages other than English, the old websites stay available for these languages. In the meantime the new website is filled with new information and relevant information of the old websites is converted steadily until the old website can be taken off-line.

With a new native Spanish speaking colleague the Spanish website will be renewed and updated as well.

Fundraising remains a major activity. As said, the proposal for Bangladesh took a lot of time and was approved in July. Also the SADC proposal was comprehensive, and was approved too. We wrote a proposal for the SUJAL programme, to do a study for Drudgerly Work of Women, which was approved. Two other new proposals were written and accepted. Then there are a few proposals which keep pending, because we received no answer.

During 2012 GWA signed 15 contracts with her members to implement certain projects. Various member organisations apply for support with pilot projects.

## Output 2 Knowledge

Within the programme implemented for the World Bank three case studies were produced about successful gender mainstreaming in World Bank financed programmes in Peru, Zambia and Bolivia, so called Good Practices.

The study for the SUJAL project about Drudgery Work of Women yielded an interesting and valuable report.

The Passport to Mainstream Gender in Water Programmes, written for FAO, together with GEWAMED and FAO, already two years ago, is now published as hard copies in 3 languages. From all over the world positive response is received.



After being in existence for 10 years, Cap-Net wanted to get an insight into the progress and achievements of their programme. To do so, they asked all their affiliated networks, of which GWA is one, to conduct a Peer Review of one of the other networks.

GWA reviewed the Sustainable Sanitation Alliance SuSanA for Cap-Net. The objective and scope of this peer (internal) review was to provide the Cap-Net programme and partner networks with the opportunity to assess their progress, relevance and impact and guide actions in the remaining period of the programme funding cycle. The peer review was also meant to prepare Cap-Net to take up new challenges and adopt new themes in the next decade through innovative modalities for capacity delivery. In October the Deputy Director conducted the peer review of SuSanA. She spent 2 days in their offices, conducted both face-to-face as well as telephone and skype interviews and read (some of) their (background) documents. The final report was submitted to Cap-Net and SuSanA.

In the same way GWA was reviewed by IW-Learn (GEF). This resulted in a report in which the resilience of the GWA was appreciated and further it also is a positive report with recommendations we will follow as much as possible. It was shared in December.

The Study into drudgery work of women in the SUJAL programme is listed under output 3.

### Output 3 Capacity Building

Various requests for training workshops worldwide reach us, which are included in the proposals we write, if possible and relevant. All capacity building activities in 2013 were part of projects we implemented together with or for other organisations.

For two divisions of the Mekong River Commission: the Environmental Programme and the Climate Change & Adaptation Initiative, Capacity Building Needs Assessments were conducted, which both served as the base for the development of Capacity Building workshops for gender mainstreaming for staff of both programmes. DD Esther de Jong together with GWA member and Gender Specialist of MRC Sengamphone Chithalath implement the training.



The Sujal project in which GWA takes care of gender mainstreaming in the EU-India-funded programme is getting halfway. The four year programme started in March 2011, and it is implemented by a consortium of four organisations: VRUTTI (administration), DSC (implementation in Meghraj, Gujarat), YFA (implementation in Wanaparthi division in Mahbubnagar district, AP, and in Karnataka) and GWA (mainstreaming of gender and diversity). The new working title of the programme is Sujal, which means Good Water. Various Gender and IWRM training workshops were held. Suggestions were given how to mainstream gender in the Action plans of the partners, and GWA participated in the Programme Steering Committee Meetings.

The Study in the Drudgery Work of Women, with as research question what women do with the extra time they have when they have a water source closer by the house, and perhaps even a toilet. This study was implemented in January and February 2013. The outcome was not very positive in the project villages, and there is no reason that the situation for women is better in other villages: women work long days, and nearly all the work they do is heavy drudgery work, bending down in the hot sun, or carrying heavy loads.

Over the first half of 2013 quite some time was spent in coming to an agreement within the consortium with IHE-UNESCO, about what gender mainstreaming work has to be done, the minimum work, because of a tight budget, but that it still cannot be considered lip-service only. This of Trainers in October 2013, then one year of coaching of the trainees, and then a second ToT. Apart from this training chain, GWA also would be involved in making the curricula and the policies of PUSDIKLAT gender sensitive.

In May a group of more than 20 senior managers of PUSDIKLAT Education and Training Units all over Indonesia came to Delft for a workshop to build their Human Resources development Capacity. The ED arranged a Gender Session about Linking the Social and Technical aspects of Water Management Education and Training. It turned out to be a lively session.



The first week-long ToT was prepared in Jakarta and then held in Bandung. The number of participants was low, because of poor communication, and so many more of the large PUSDIKLAT pool of teachers and trainers could have benefitted. In this workshop all participants that stayed till the end produced their Gender Action Plan, under the guidance of two senior facilitators and one knowledgeable gender and WASH expert of World Vision, borrowed to us. The workshop can be considered as very successful, apart from the number of participants.



Of WATSAN in Latin American and Caribbean Cities UN-Habitat CA5, the Resource book that was finalized in 2012 after a long review process, was redesigned by a professional printer. Due to questions and the lack of photos of sufficiently high resolution time had to be spent on this. By November GWA received the final publications and CDs for distribution.

The tutorial "Why Gender Matters" was produced 7 years ago by Cap-Net and GWA, and it is time to revise and renew it. The objective of the Tutorial was and still is: to support technical water professionals with mainstreaming gender in their work. To do so an agreement was signed with Cap-net, and a Writing workshop was organized in Pretoria, to discuss and revise the texts, and edit them. The draft texts were edited, resources and references and photos added and a draft for testing was prepared. This Draft Tutorial was tested in a Training of Trainers to test the Tutorial, in Namibia. The 20 participants provided useful comments and recommendations which will be used to adapt and complete the tutorial.

#### **Output 4 Countries**

Also in 2012 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.



The Deputy Director attended the Regional Stakeholders' Consultations on the completion of Roll-out Phase I of Mekong Region Water and Sanitation Initiative (MEK-WATSAN), in Vientiane Laos. She presented the activities developed in the MEK-WATSAN programme by GWA to mainstream gender and shared suggestions for the future or a second phase of the programme.

For the Thematic Session "Access to Knowledge and Information in the Development sector" organised by the Royal Tropical Institute (KIT) and PARTOS, the ED was invited to speak. Her subject was: Power and Knowledge: Information over, of and for women and men in their specific context.

GWA was invited to contribute to the e-course for Dutch Embassies with a water sector. The session was in the form of a film with a panel of gender specialists, from Wageningen University and GWA (DD). We were asked to include the plans we have for Bangladesh.

On 18 February an Informal Roundtable meeting with the Ministry of Foreign Affairs of the Netherlands, took place to discuss Gender, Human Rights and Sexual and Reproductive Rights (SRHR) in the Post-2015 Development Agenda, in which the Deputy Director of GWA participated in the session on "Integrating Gender/Rights into a post-2015/SDG Water goal".



For the project "Gender mainstreaming in Transboundary Water Management in SADC" first an expression of interest, then a complete proposal was written in cooperation with GFA, the partner with whom we formed a consortium for this tender by GIZ, DFID and AusAID.

To start the programme properly a Preparation workshop was held and attended in Hamburg. A joint plan was made for the first 5 months and the ambiguities of the Terms of Reference and submitted proposal were discussed. Then back-stopping support was given to the long-term staff in Botswana. GWA materials were sent to Gaborone to be displayed during the stakeholder consultations which took place in November. At the end of December the team has moved into their office and the Inception Report is written in draft.

## **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)
- Secretary, Hycinth Banseka (Cameroun)
- Treasurer, Jan Reynders (The Hague)
- SC member Shaima Ali (Egypt)
- SC member Meena Bilgi (India)

The Executive Director was in India in January - February for the SUJAL project, in Bangladesh for the Recruitment Mission, in Indonesia for the Training of Trainers in Bandung (PUSDIKLAT), and in Uganda for the IITA Gender Strategy Workshop.

She also participated in five events in the Netherlands: World Water Day and High Level Stakeholders Forum in The Hague, the Water Integrity Forum and the IHE-UNESCO Conference and the CAP-NET Managers training in Delft.

The Deputy Director was in London for the Sixth International Workshop on Hydro-Hegemony: Transboundary Water Justice. Together with the ED she participated in the Preparation Workshop of the SADC project in Hamburg.

The new SPO Juana Vera Delgado filled the invitation GWA received of UNESCO to do a presentation in the UNESCO Multi-stakeholder workshop on gender and drought in Niger.

The Traveling Exhibit was displayed in workshops and training sessions, such as the two workshops for MRC in Lao P.R. Chehek Bilgi (daughter of Meena, SC member) is now internationally recognised as Young Water Professional. She makes regularly use of the Travelling Exhibit, including when she gives presentations in schools.



## **OUTPUT 6 GENDER AND WATER PROGRAMME BANGLADESH**

In 2012 GWA was approached to develop a large gender programme for the water sector in Bangladesh. The writing of the proposal and the COCA (organisational Analysis of GWA) took some time in 2012 and a few months in 2013. In July the third version of the proposal was approved with a Decision Letter, signed by the Embassy of the Kingdom of the Netherlands in Dhaka (EKN). Recruitment of a PMIT (Programme Management and Implementation Team) started already in July, and in September the ED together with Anamika Amani went to Dhaka to interview the selected candidates, together with the other members of the Recruitment Committee: Shilpa Chikara and Shaakeel Hasan.

During that same mission an office location was searched for and found in a beautiful light building in Gulshan 1, where on a different floor the Dutch NGO ICCO and the WASH Alliance are residing. Air conditioning and furniture and equipment was purchased and installed, to make it possible for the team to work. In November electrical works and important fittings were completed, internet set-up and furniture installed so the office was in a shape good enough for working undisturbed.

The Team Leader started her work on October 7, then the Communication, Website and List Serve Manager and the Office Attendant joined on in November. The Programme Specialist Gender and WASH and the Senior Capacity Building Expert both started their work for GWAPB on the 1st of December, soon followed by the Programme Specialist Gender, Water and Agriculture. The Finance and Administration Officer was selected for this work, but will only join in January 2014.

Already whilst writing the proposal for GWAPB, during the first months of 2013, those documents of EKN supported programmes that were made available by the EKN, were screened on the inclusion of gender both in planning and in practice. The programmes at that stage were:

1. Blue Gold, Integr. Sustainable Econ. Devt by Improving the Water and Productive Sectors
2. BRAC WASH Programme II, Ensuring sustainable access to sanitation, water and hygiene
3. Max Value for WASH (Max-WASH) to reduce child mortality
4. UNICEF Cooperation Programme on Water Supply, Sanitation and Hygiene
5. Bangladesh Water PaCT: Partnership for Cleaner Textile. (IFC/Worldbank Group)
6. CDSP IV: Char Development and Settlement Project IV
7. SAFAL Sustainable Agriculture, Food security and Linkages, by Solidaridad Network Asia and Care
8. DWASA-VEI Dhaka Water Supply and Sewerage Authority, VITENS-Evides (VEI)
9. UNDAF Building Community Resilience Through Integrated Water Management
10. IPSWAM Integrated Planning for Sustainable Water Management (completed).

Later followed:

11. Urban Dredging Project
12. River Management Project of ADB
13. Delta Plan Programme
14. Rice Fortification Project
15. FAO food safety project

And of second priority for GWAPB:

16. UNDAF
17. Eco System for Life
18. FAO Water Resource Management.

6 of the projects were met during the Recruitment Mission. The initial period in which planning for the rest of the programme has to be revised, takes longer than wanted, because of long persisting political turmoil which was evident from strikes, blockades, protest demonstrations, which made it dangerous and generally advised unwise to travel both in Dhaka as well as in the country. It is estimated that we lost at least 84 hours working time and could not spend at least € 50.000.

GWA needs to be registered in Bangladesh, to be able to do our work, but also to be able to open a bank account, which is of course necessary to implement the activities smoothly. This registration demands 13 different documents, all need to be notarised, certified, etc. in the Netherlands by a Notary, then by a Provincial Court, then by the Ministry of Foreign Affairs, and the Ministry of Justice, then by the International Court of Justice and the Bangladesh Embassy in The Hague. Only in 2014 will documents be ready in the Netherlands, and then the process through the institutions begins in Bangladesh.

A letter was written to EKN to ask for extension of the Inception Phase, since quite some work could not be done in 2013. The letter included a matrix with the status of the activities and a plan for January till April 2014.

Finances GWAPB: the first instalment was received in August, and expenditure was less than budgeted in 2013, because of obstruction of the work and a slower start than hoped. Expenditure for GWAPB during 2013 is € 82.059.

## FINANCE

The actual income on the bank in 2013 was € 650,000 for GWAPB and € 180.919 from the other projects. These amounts are different from those used in this Financial Report, because this is exactly how it is on the bank statements, whilst for the Financial Report we have to split the income over the years depending on the percentage of work that has already been done (liabilities and receivables). After these calculations the income is € 112,502.

For 2013 it was not yet possible to make a budget, because beforehand nothing was sure about income and required expenditure which depend on the contracts we manage to acquire. With GWAPB, this will be different for 2014. The Financial Report of 2012 was approved and audited. The total *actual* amount as spent in 2013 is € 317.081 of which € 296,238 was for activities carried out in 2013.



## DONOR RELATIONS

It remains necessary to find new financing, 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 SECRETARIAT

Staff of the Secretariat was reduced to 2,2 f.t.e. by 31 December 2012, but increased slightly during 2013, with 0,7 to 2,9 f.t.e. Executive Director Joke Muylwijk 0,56 fte; Deputy Director Esther de Jong 0,89 fte; Financial and Administrative Assistant 0,67 fte; SPO Juana Vera 0,67 and housekeeper Zine Bozkurt, 08fte.

On average over 2013 GWA Secretariat's staff consisted of 2,5 f.t.e.

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

At the end of 2013 we can include the staff of GWAPB in Dhaka, which are 6,0 f.t.e.'s in GWA's staff, which we can see as a recovery to the level of 2009 (9,0): **8,9 f.t.e.**

## **THE MEMBERSHIP**

End 2013 the number of members is 2242, of which 45% are men and 55% are women, in 127 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 listserv and also directly per e-mail members are given information, and also asked for feedback.

## **FUTURE PLANS**

2013 is the third year without subsidies for core funding. The strategy to write proposals for applicable Calls for Proposals continues, even though less time is available because of the Gender and Water Programme Bangladesh GWAPB, the most important programme at present, and one that of course demands a lot of attention especially in the starting phase. The options for other funding overall become fewer rather than more, so it remains important to find enough contract-work to pay the salaries of the small staff.

Whilst on the one hand there are fewer opportunities for funding, on the other hand the demand for GWA's work remains large, but not always by organisations with money to pay for our work. This demand and the importance and relevance of our thematic mandate 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. This is now proven by 3 years of persistence.

GWA continues to apply for funding with different donors. Some of them only finance NGOs in their own countries, few others are interested to fund international NGOs, such as GWA. After trying to formalise regional GWA offices, currently the process to register GWA in Bangladesh has come in its place. Red tape and regional laws need to be surfaced and respected, which make it a timeconsuming effort.

## **CONTINUITY and SUSTAINABILITY**

Doubts about the continuity of the Gender and Water Alliance resulting from the withdrawal of the major donor in 2010 have proved to be 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. The large programme in Bangladesh came to GWA by demand of the EKN, for example. For the SADC programme we were invited personally by GIZ to tender, and GFA, the German Consultancy firm asked GWA to form a consortium.

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, sometimes after adapting to a particular context or partner. Other activities, which were paid for from the donor's subsidy, are now offered against a price, which is a problem for some and acceptable for other organisations.

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 last year the perspective was still uncertain, in 2013 activities started that give GWA an income for the coming few years, even if it is not core-funding but payment for activities fitting in our objective and for our work. Free contributions in kind and in time by employees, ex-employees, SC members, ex-SC members and members are helpful too, and a strong point for continuity and sustainability.

Joke Muylwijk

June 2014

**Gender and Water Alliance**



**2. ANNUAL ACCOUNT**

# **Annual Account 2013**

## **Gender & Water Alliance**

Voor identificatiedoelinden behorende bij  
controleverklaring afgegeven door  
aecon-avm controlepraktijk b.v. d.d.

21 JUL 2014

**3. BALANCE SHEET AT DECEMBER 31, 2013**

	<u>31-12-13</u>	<u>31-12-12</u>
	€	€
<b><u>Assets</u></b>		
<b><u>Current assets</u></b>		
Accounts receivable	1.983	52.536
Liquid assets	614.841	110.130
	<u>616.825</u>	<u>162.666</u>
<b><u>Liabilities</u></b>		
Deficit / surplus (Status on December 31)	-101.826	81.909
Other liabilities and transitory liabilities	<u>718.651</u>	<u>80.757</u>
	<u>616.825</u>	<u>162.666</u>

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

21 JUL 2014



## 4. OVERVIEW OF INCOME AND EXPENDITURE 2013

## INCOME

For the complete income overview see next page

Total income	112.502
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## EXPENDITURE

Budget line	Activity	Budget 2013 €	Spent 2013 €	Spent 2012 €
<b>A</b>	<b>Total Output A</b>	n.a.	<b>-18.547</b>	<b>17.472</b>
	Staffing		131.540	
	Staff costs booked into the outputs		-120.039	
	Reservation staff costs 2013		13.762	
	Staff costs 2013 booked in 2012		-3.295	
	GWAPB. Work-hours Invoices		-40.515	
<b>B</b>	<b>Total Output B</b>	n.a.	<b>43.118</b>	<b>37.020</b>
	Office costs and evaluation		26.859	
	Difference in exchange rate		3.009	
	Other costs		13.792	
	Reservation auditor cost		4.235	
	GWAPB. AKV		-4.777	
<b>OUTPUT 1</b>	<b>Total Output 1</b>	n.a.	<b>52.595</b>	<b>73.111</b>
	Network of GWA members managed, strengthened and operating effectively, Regionalisation, Website.		5.120	
	Staff costs for output 1		47.476	
<b>OUTPUT 2</b>	<b>Total Output 2</b>	n.a.	<b>13.092</b>	<b>48.795</b>
	Knowledge, information and tools on gender mainstreaming policies and practice collected, recorded and shared by GWA members and other key stakeholders		6.861	
	Staff costs for output 2		6.231	
<b>OUTPUT 3</b>	<b>Total Output 3</b>	n.a.	<b>75.505</b>	<b>89.768</b>
	Capacity to mainstream gender in IWRM amongst targeted groups significantly increased		32.287	
	Staff costs for output 3		35.817	
	Outstanding contracts booked in 2012		-741	
	Reservation for outstanding contracts PF's in 2014:		8.142	
<b>OUTPUT 4</b>	<b>Total Output 4</b>	n.a.	<b>13.141</b>	<b>3.868</b>
	National policy-related initiatives		2.460	
	Staff costs for output 4		10.680	
<b>OUTPUT 5</b>	<b>Total Output 5</b>	n.a.	<b>7.113</b>	<b>8.533</b>
	International conferences and events		4.644	
	Staff costs for output 5		2.468	
<b>OUTPUT 6</b>	<b>Total Output 6</b>	n.a.	<b>110.220</b>	<b>0</b>
	GWAPB		92.854	
	Staff costs for output 6		17.366	
	<b>Contingencies and unforeseen 5%</b>	n.a.	<b>0</b>	<b>0</b>
	<b>Total budget - expenditure - balance</b>	n.a.	<b>296.238</b>	<b>278.566</b>
<b>BALANCE INCOME-EXPENDITURES:</b>			<b>-183.735</b>	<b>-199.044</b>

Voor kwalificatiedoelenden betorende bij  
 controleverklaring afgegeven door  
 accountantscontrolepraktijk b.v. d.d.

21 JUN 2014

## 4. OVERVIEW OF INCOME AND EXPENDITURE 2013

	2013	2012
<b>INCOME</b>		
	€	€
Dutch ministry of Foreign Affaris		174.851
Dutch ministry of Foreign Affaris booked in 2011 received in 2012		-174.851
GWAPB. Ministry of Foreign Affairs.	48.000	
GWAPB. Work-hours Invoices and AKV		
GWAPB. Work-hours Invoices 2013 to receive in 2014		
UN Habitat CA3, last instalment		19.056
UN Habitat CA3, last instalment booked in 2011		-18.468
UN Habitat CA4, last instalment		49.357
UN Habitat CA4, last instalment booked in 2011		-49.357
UN Habitat CA5, last payment. Nairobi, Kenia	38.579	37.461
UN Habitat CA5, to receive in 2013 activities 2012		38.579
UN Habitat CA5 booked in 2011		-63.683
UN Habitat CA5 booked in 2012	-38.579	
UN Habitat CA6 Last payment. Nairobi, Kenya.	7.449	
UN Habitat CA6 booked in 2011		7.325
UN Habitat CA6 booked in 2012	-7.449	7.449
Cap-Net Tutorial	24.323	
World Bank Case Studies. GWA 2013, JM 041	9.990	49.786
FAO E-Learning. Training material for Gender and Food Security.	4.500	
VRUTTI	13.553	14.690
VRUTTI booked in 2011		-8.000
VRUTTI booked in 2012	-5.160	
VRUTTI to receive in 2013 activities 2012		5.160
MRC, Climate Change and Adaptation Initiative.	2.983	
MRC, Environment Programme (EP)	1.347	
Contributions to GWA projects / activities	10.528	1.952
Interest	1.419	1.419
Interest booked in 2011		
Interest booked in 2012		
Interest 2013 to receive in 2014		1.348

Voortzetting van de doelen van de GWA  
 controleverklaring afgegeven door  
 accon-avm controlepraktijk 362 d.d.

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Interest 2012 to receive in 2013	1.493	
AECID programme		-19.460
Other	384	6.241
Other to receive in 2014	490	
<b>Total income</b>	<b>112.502</b>	<b>79.523</b>

**EXPENDITURE**

For the complete expenditure overview see next page	Budget €	2013 €	2012 €
Total expenditure	n.a.	296.238	278.566

<b>BALANCE INCOME-EXPENDITURES:</b>	<b>-183.735</b>	<b>-199.044</b>
-------------------------------------	-----------------	-----------------

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## 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 in 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 2013

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, 2013 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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**Gender and Water Alliance**



**6. EXPLANATORY NOTES TO THE BALANCE SHEET AT DECEMBER 31, 2013**

	<u>31-12-2013</u>	<u>31-12-2012</u>
	€	€
<b>ASSETS</b>		
<b>Accounts receivable</b>		
UN Habitat CA5	0	38.579
UN Habitat CA6	0	7.449
Other, Prepaid expenses	490	0
VRUTTI	0	5.160
Interest	1.493	1.348
	<u>1.983</u>	<u>52.536</u>
<b>Liquid assets</b>		
ABN-AMRO Bank N.V., current account ( € ) 739	188.156	16.229
ABN-AMRO Bank N.V. (USD-account) 689	45.868	49.095
ABN-AMRO Bank N.V., internet-deposito 810	1.270	1.251
ASN Bank, internet deposito 852	12.380	41.062
GWAPB ASN internet spaarrekening (374)	100.000	0
GWAPB ING Rekening (823)	62.351	0
GWAPB ING Spaarrekening (823)	200.000	0
Cash Euro	1.550	835
Cash Dollar	3.267	1.658
	<u>614.841</u>	<u>110.130</u>
<b>LIABILITIES</b>		
<b>Deficit / Surplus</b>		
Status on Januari 1	81.909	280.953
Surplus 2013	-183.735	-199.044
Status on December 31	<u>-101.826</u>	<u>81.909</u>
<b>Other liabilities and transitory liabilities</b>		
Reservation for leave days allowances	5.961	5.096
Reservation for leave days	66.479	56.830
Reservation Accon Salary Administration	237	152
Reservation Interns	0	125
Auditor's costs	8.470	4.235
Taxes on wages and social security charges	3.010	3.018
Reservation for outstanding contracts	8.142	741
Other costs	13.792	
AECID	10.560	10.560
Advance payments GWAPB	602.000	
	<u>718.651</u>	<u>80.756</u>

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

### PROJECT - INCOME

#### **EKN Embassy of the Kingdom of the Netherlands in Bangladesh**

After the approval of the GWA proposal for the Gender and Water Programme Bangladesh, the Ministry of Foreign Affairs transferred the first instalment of € 650.000 to GWA in August. A large part of this amount was still unspent at the end of 2013, because of a slow start related to political upheaval in Bangladesh and to the normal challenges of a project that has to start from scratch: recruiting a team, finding an office space, and the registration as International NGO in Bangladesh. For GWAPB a separate bank account was opened. Costs for the work by the Secretariat for GWAPB is transferred from the ING account to the ABNAMRO account.

GWA needs to be registered as international NGO in Bangladesh, and that is a long process in which the organisation as well as the appointed staff, the plans, the budget, etc., need to be screened beforehand by various governmental organisations. Once registered GWAPB can apply for a bankaccount in Bangladesh. That will also take time, because banks are also screened and supervised by the Bangladesh Bank. Till that time all payments have to be made from the Netherlands to the bankaccounts of the staff members and of vendors.

#### **UN-HABITAT**

CA3 and CA4 are closed.

CA5, Water in Cities in Latin America is also completed, and the final amount (third instalment) of \$ 50,000 (€ 38.579) was received. This was already booked in 2012.

CA6: The Small Scale Agreement for Developing a Methodology for Gender Disaggregated Data is completed, and the final payment of € 7.449 was received in 2013, and also already booked in 2012.

#### **Cap-Net**

For the renewal of the Tutorial for Gender Mainstreaming for Water Managers, an initial amount of € 24.323 was received. This tallies with the part of the work that has been implemented by the end of 2013.

#### **World Bank**

On invitation of the World Bank GWA produced a number of case studies of projects funded by the World Bank, to show these as good examples of their work. An amount of € 9.990 was received on completion and approval.

#### **FAO**

A contract was signed with FAO for the production of a number of E-learning modules on Gender, Food and Nutrition Security, and an amount of € 4500 was received, which is proportionally to the work done in 2013.

#### **SUJAL PROJECT**

The Study Drudgery Work of Women was a separate contract with VRUTTI. The work was done in the first quarter of 2013, and the payment of € 13.553 was received. The amount of € 180 which was booked already in 2012, is now deducted from the income.

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## Gender and Water Alliance



### MRC Mekong River Committee

For two departments of the MRC the Climate Change and Adaptation Initiatives and the Environment Programme GWA was invited to develop a Capacity Building plan for Gender Mainstreaming. Some of the activities are shared by both programmes, but most of it is separate and takes place in the four countries. The income in 2013 covers the proportional work done in 2013 and are two amounts one of € 2983 and one of € 1347. The larger part of the work takes place in 2014.

### OTHER

For different travels was paid by FAO, Cap-Net, UNESCO. MRC and IITA for costs made to be able to implement some work or to present in a conference. This totalled € 10.528. The Insurance of staff returned € 384 because of fewer staff members than before, and the insurance is based on prepaying.

### DONATIONS

No donations were received in 2013, apart from contributions in kind, which are not counted this year.

### INTEREST

Interest booked in 2012 was: € 1348, which is deducted from the income of 2013. Interest over 2013 received is: € 1419.

Interest received in January 2014 for amounts on bank accounts in 2013 is: € 1493.

### TOTAL

The total income in 2013 taking the corrections into account, is **€ 759.794**.

### 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. For the GWAPB (Bangladesh programme) there was a draft budget covering 3 years, but this appeared irrelevant for 2013. However, for 2014 there will be a budget, at least for output 6, which is then especially for the GWAPB.
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 2012 are not visible in Income, but are included as liabilities.

### GWA A: STAFFING

A total amount of € 142.007 was spent in 2013 on salaries including taxes. Of these costs € 21.968 are booked under Staff Costs, whilst the remaining € 120.039 are included in the output costs, according to the time writing.

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## **GWA B: OFFICE COSTS AND EVALUATION**

With low liquidity, GWA successfully tried to economize in this item, and kept expenditure down to € 29.868 . This includes office costs and rent as well as an amount of € 3009 which results from differences in exchange rates.

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

On the 31st of December of 2013 the number of members is 2242, of which 45% are men and 55% are women. A membership report is included in the Progress Report 2013. Members and various institutes and non-members keep approaching the Secretariat with a variety of questions and requests.

Apart from those in Bangladesh, activities have been fewer than in earlier years due to lack of funding. Nevertheless in the following regions some activities have been successfully implemented: the Latin American region, South Asia, Eastern Africa, Southeast Asia and the Pacific.

See the Progress Report 2013 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 English language website was renewed. The Spanish language GWA website is updated.

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.

Two SC meetings took place by Skype, and the Skype contact with the Chairperson is more regular.

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: € 5.120 + staff costs €47.476.

### **OUTPUT 2: KNOWLEDGE AND INFORMATION**

Within the World Bank Assignment a number of case-studies were produced about successful gender mainstreaming in Peru, Zambia and Bolivia, called Good Practices.

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

The FAO Passport to Mainstreaming Gender in Water Programmes, written by GWA and GEWAMED, was completed as printed booklet, at last.

Cap-Net organised a Peer Review of the different members' managers. GWA reviewed SuSanA and IW-Learn reviewed GWA.

In this output an amount of € 6.861 was spent plus € 6.231 as input of GWA staff (salaries).  
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### **OUTPUT 3: CAPACITY BUILDING**

For the MRC programme in 3 countries Capacity Building Needs Assessments were done and three training workshops were implemented, whilst more will be done in 2014.

For the SUJAL project in India, the Drudgery Work of Women study was completed and paid for, but further not much was done. In 2014 we expect lots of activities of this project.

For the FAO e-learning modules contract most of the work was done but peer reviewing is still pending, which may use more time than expected.

For a NICHE tender Unesco\_IHE formed a Consortium with GWA to do a CB project in Indonesia for PUSDIKLAT. In the framework of this programme a ToT was given in Bandung. In 2013 no instalment was received yet.

The output of CA5 Water for Latin American Cities has turned into a beautiful book and CD-rom, at last.

The adaptation and renewal of the Cap-Net-GWA Tutorial, originally made in 2006, has included a number of workshops and the bulk of the work was completed in 2013.

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 € 32.287 plus € 35.817 for staff costs and + € 8.142 as reservation for outstanding contracts - € 741 for contracts booked in 2012.

### **OUTPUT 4: NATIONAL POLICY-RELATED INITIATIVES**

As before, also in 2013 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.

Three activities in the Netherlands were participated in.

A tender of the Consortium of GWA and GFA was won for a project in Southern Africa: Gender Mainstreaming in Transboundary Water Management in SADC. The programme started in August, and we spent time mainly on commenting upon plans and ToRs that we were sent.

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. This year SC member Meena Bilgi represented GWA.

The expenditure in 2013 was € 2.460 but in working hours another € 10.680 was spent.

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**OUTPUT 5: INTERNATIONAL CONFERENCES AND EVENTS**

The Steering Committee still 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 time in India for the SUJAL project, and then in Bangladesh for the Recruitment Mission. After that she went to Indonesia for the ToT of PUSDIKLAT, and to Uganda to facilitate a workshop for IITA-CGIAR. She also spoke on invitation at the Water Integrity Forum in Delft, at the World Water Day in The Hague, at the Water Sector Capacity Development conference in Delft and in the Cap-Net Training for Managers.

The Senior Programme Officer Juana Vera participated in a UNESCO conference in Niger, on invitation to GWA. The Deputy Director attended a workshop on Transboundary Water Management in London, and attended a preparation week for the SADC project in Hamburg (with the ED).

The Traveling Exhibit was displayed in two workshops in the MRC programme, and on various occasions by Chehek Bilgi, daughter of SC member Meena Bilgi.

The expenditure in this output is € 4.644 and € 2.468 in staff time.

**OUTPUT 6: GENDER AND WATER PROGRAMME BANGLADESH GWAPB**

The start of the programme consisted of recruitment of a team of 7, whilst 8 or 9 were planned. Only some of them could start in October, but most only in December. The office was selected and ready for work in November. The political turmoils prevented some of the work, and this resulted in an expenditure of € 92.854 plus an amount of € 17.366 for staff costs in Dieren for this output. The 6 months of GWAPB in 2013 are part of the Inception phase, for which there was no exact budget.

**TOTAL**

In 2013 the total expenditure is **€ 296.238**

**Contingent Liabilities**

**Co-financing**

There are no donors in 2013 who demand a certain percentage of co-financing from other sources.

The balance income - expenditures, or Result over 2013 is **€ 112.502 - € 296.238 = - € 183.736**

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**8. AUDITORS STATEMENT**

Please refer to the attached letter from the auditors.

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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 13 -23, of Gender and Water Alliance, Delft, the Netherlands, for the year 2013. The financial statements comprise the balance sheet as at December 31, 2013, the overview of income and expenditure 2013 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, 2013, 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 17, 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. Veevliet  
Certified Public Auditor

Mark: J.MI.0378

