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Gender and Water Alliance  
Attn. Mrs. J.G. Muylwijk  
PO Box 114  
6950 AC DIEREN

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DATE February 8, 2017  
OUR REFERENCE -17-41200950-GWA-JS  
SUBJECT Audit Report of Gender and Water Programme Bangladesh for the period July 1, 2013 until September 30, 2016

Dear Mrs. Muylwijk,

This report sets out the results of our audit of the Financial Report of the Gender and Water Programme Bangladesh for the period July 1, 2013 until September 30, 2016 and reconciles with a total amount of expenditures € 1.608.116.

### **1. Audit opinion**

Our opinion is expressed in our independent auditor's opinion which is attached (with reference no. O.ZO.0001) and forms an integral part of this letter.

### **2. Audit objectives, scope of work and basis of accounting**

We have conducted a financial audit to express an opinion on the Financial Report reconciling with a total amount of expenditures € 1.608.116 of Gender and Water Alliance. The result of our work is set out in our auditors' opinion.

The objective of our assignment is expressing an opinion whether the Financial Report is presented in all material respects in accordance with the terms of agreements of the Ministry of Foreign Trade and Development Cooperation (hereafter: project donor) in the grant decision of dated July 1, 2013 with activity no. 25566. This means the accuracy of the recorded expenditures, and that they derive logically from and are in line with the project activities.

We used a materiality of 1% of the total expenditures as recorded in the Financial Report in accordance with the audit protocol. For misstatements we used our materiality to evaluate if it is material or not. For uncertainties we used 3% of the total expenditures as recorded in the Financial Report to evaluate if a uncertainty is material or not. If the misstatements and/or uncertainties vary within the boundary for misstatements of < 1% and for uncertainties of < 3% of the total expenditures as recorded in the Financial Report an unqualified opinion will be issued. If the before mentioned boundaries are overridden a qualified opinion will be issued. If the uncertainties are higher than 10% of the total expenditures a disclaimer of opinion will be issued.



The audit protocol which is part of the grant decision mentioned the following (specific) audit subject matters:

1. The financial report;
2. The processes and records; and
3. Specific conditions.

In addition to our audit, which is performed in accordance with the International Standard on Auditing (ISA) 800 'Special considerations-audits of financial statements prepared in accordance with special purpose frameworks' and ISA 805 'Special considerations-audits of single financial statement and specific elements, accounts or items in a financial statement' and in accordance with the audit protocol which forms part of the abovementioned (amended) grant decision with activity no. 25566, we give a short reflection of our interpretation, audit methodology and audit findings regarding the abovementioned audit subject matters. This does not affect our auditors' opinion.

#### 1. Financial report

The expenditures in the Financial Report amounts € 1.608.116 and can be specified as follows:

- a. Employees The Netherlands € 448.723
- b. Employees Bangladesh € 386.024
- c. Costs in Bangladesh paid by cash in Bangladesh € 129.860
- d. Other Costs paid by bank € 531.366
- e. Administrative support 7,5% € 112.143

#### *General*

The accounting principle is at cash basis. Only two invoices and our costs for the project audit are paid after the project period, total € 11.816 (including VAT). The VAT is not deductible, so all the costs are including VAT.

The costs derive logically from and are in line with the project activities. The project goal and the general goal of Gender and Water Alliance doesn't have much difference. So we checked if the project expenses are for Gender and Water Alliance in Bangladesh.

We made a scope limitation regarding the compliance with national and local/regional laws and regulations in Bangladesh.

All the project costs are expenditures with the exception of a part of the personnel costs related to the Programme Coordinator, Joke Muylwijk. The personal costs of Joke Muylwijk are accounted in the financial report for the months she works for the project (based on 160 hours each month) and an hour rate of € 60, totally € 374.400. Joke has worked many more hours than she is personally paid for. This is approved by the project



donor as written down in a signed letter dated 29 January 2017 by mr. P. de Vries on letterhead of the Ministry of Foreign Affairs (Bangladesh).

*Audit methodology and audit work to the different costs items*

Employees The Netherlands € 448.723, checked as follows:

- Connection to the financial en salary administration
- Authorized labour contracts
- Time writing
- For the costs of Joke Muylwijk, see above

Employees Bangladesh € 386.024, checked as follows:

- Authorized labour contract en identification papers
- Time writing
- Bank payments

Costs in Bangladesh paid by cash in Bangladesh € 129.860, checked as follows:

- Connection to the audit report of the local auditor
- Authorized payment forms
- Underlying documentation (e.g. invoices)

Other Costs paid by bank € 531.366, checked as follows:

- Authorized payment forms
- Underlying documentation (e.g. invoices)
- Bank payments

Administrative support 7,5% € 112.143, not checked by us otherwise the mathematic accuracy of the fixed rate of 7,5% above all the other costs.

2. Processes and records

Our audit does not include the test regarding the existence and effectiveness of the system of internal control measures of the GWA organization as a whole, including policy on implementing organizations and compliance with legislation.

We did examine the relevant internal control that relates to the financial transactions recorded in the Financial Report as much as possible and relevant for our audit. Our main audit work regarding existence and effectiveness of internal control measures we performed are as follows:

- The way of registering projects, grants, agreements and transactions are recorded in the financial administration system and project administration system, including initiating and authorization of transactions;
- Determination of the right authorization of labour contracts, invoices and payments forms; and



- Check on the authorization of payments and the supporting documents underlying the transactions recorded in the project administration system regarding the project.

There are not any implementing organizations.

Based on our work performed, no material weaknesses came to our attention.

### 3. Specific conditions

There are no specific conditions audited by us.

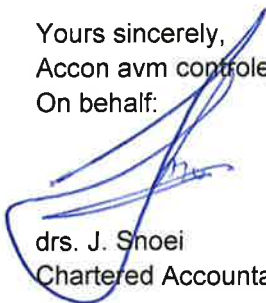
### **3. Reporting period**

The reporting period is the period July 1, 2013 until September 30, 2016.

### **4. Publication**

We give permission to disclose this report, but only in conjunction with our Independent Auditor's Opinion dated February 8, 2017 with reference no. O.ZO.0001 and the attached and authorized Financial Report of the Gender and Water Programme Bangladesh and with due consideration of the 'Basis for accounting and restriction on use and distribution' as mentioned in the abovementioned auditor's report.

Yours sincerely,  
Accon avm controlepraktijk B.V.  
On behalf:



drs. J. Shoei  
Chartered Accountant



## **INDEPENDENT AUDITOR'S OPINION**

*Issued for the purpose of the Ministry of Foreign Trade and Development Cooperation*

To: association Gender and Water Alliance

We have audited the (attached and authorized) Financial Report 2013-2016 of the association Gender and Water Alliance at Dieren (The Netherlands), regarding the Gender and Water Programme Bangladesh with activity no. 25566 for the period July 1, 2013 until September 30, 2016 and reconciles with a total amount of expenditures of € 1.608.116.

### **MANAGEMENT'S RESPONSIBILITY**

Management is responsible for the preparation of the Financial Report in accordance with the terms of agreements of the Ministry of Foreign Trade and Development Cooperation in the grant decision dated July 1, 2013 with activity no. 25566. Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the Financial Report that is free from material misstatement, whether due to fraud or error.

### **AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on the Financial Report based on our audit. We conducted our audit in accordance with the International Standard on Auditing (ISA) 800 'Special considerations-audits of financial statements prepared in accordance with special purpose frameworks' and ISA 805 'Special considerations-audits of single financial statement and specific elements, accounts or items in a financial statement' and with due regard for the audit protocol which forms a part of the abovementioned grant decision with activity no. 25566. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Report is free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatements of the Financial Report, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Financial Report 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 estimates made by management, as well as evaluating the overall presentation of the Financial Report.

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 Report has been prepared, in all material respects, in accordance with the abovementioned terms of agreements of the Ministry of Foreign Trade and Development Cooperation. The Financial Report reconciles with a total amount of expenditures of € 1.608.116.

### **BASIS OF ACCOUNTING AND RESTRICTION ON USE AND DISTRIBUTION**

Without modifying our opinion we draw attention to our separate issued report "Audit Report of Gender and Water Programme Bangladesh for the period July 1, 2013 until September 30, 2016" dated February 8, 2017 which describes certain notes, the basis of accounting regarding the Financial Report and our audit. The abovementioned issued separate report forms an integral part of our audit and should be read in conjunction with this auditor's opinion in considering the results of our audit.

The Financial Report with our auditor's opinion is intended solely for the Ministry of Foreign Trade and Development Cooperation and is prepared to assist the association Gender and Water Alliance

O.ZO.0001



to comply with the terms of agreements of the Ministry of Foreign Trade and Development Cooperation in the abovementioned grant decision with activity no. 25566. As a result, the Financial Report with our auditor's opinion may not be suitable for another purpose. Therefore, our auditor's opinion is intended solely for the association Gender and Water Alliance and the Ministry of Foreign Trade and Development Cooperation and should not be distributed to or used by other parties than the association Gender and Water Alliance and the Ministry of Foreign Trade and Development Cooperation.

Veenendaal, February 8, 2017

Accon avm controlepraktijk B.V.  
On behalf:

  
drs. J. Snoei  
Chartered Accountant

Initials for verification purposes: 



# Gender and Water Programme Bangladesh

Financial Report 2013 - 2016

**Activity 25566**

February 2017

Dieren and Dhaka

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## Financial Report GWAPB Phase I July 2013 - September 2016

### Introduction

The Gender and Water Alliance has successfully completed the first phase of the Gender and Water Programme Bangladesh, with the financial support of the Embassy of the Kingdom of the Netherlands (EKN), gratefully applied. Overall more activities were carried out than planned, notwithstanding various obstacles and drawbacks. Thanks to the EKN and to team members who applied their skills and energy to the project, many of them have moved on to new opportunities.

The project was planned for 3 years plus 3 months extension for reporting. It formally started in July 2013, but it actually began in August when the formal commitment letter was received from the EKN, as well as the first instalment.

The first and foremost purpose of the project was to support the water and food-security projects which are (co-)financed by the EKN (EKNSPs) with capacity building of their staff for mainstreaming gender. Secondly the GWAPB was meant to strengthen the overall water sector in Bangladesh in mainstreaming gender. This mandate is broad and variable, as well as unpredictable. GWAPB's work depended totally on the different demands and needs of the EKNSPs, which could not be planned in detail. To budget such activities was equally difficult. However, this flexibility, working on demand and adapting the programme to the needs of others, is exactly the strength of GWAPB.

During the three years project many activities were carried out. In order to quantify, the following achievements are a selection of the work and can be highlighted:

|  | #                         | costs per unit in € |
|--|---------------------------|---------------------|
| Number of Training Workshops (average 2,5 days)                          | 34                        | 8529                |
| Number of participants trained 421 women, 695 men                        | 1116                      | 260                 |
| Number of Result-disseminating Sessions (nationally and internationally) | 20 with 2154 participants |                     |
| Number of reports produced   | 112                       |                     |
| Number of sector studies   | 11                        | 13636               |
| Number of Stakeholder-and-Members' meetings                              | 4                         | 6000                |
| Number of IGAPs (Individual gender action plans) developed               | 81                        |                     |
| Number of field visits to EKNSPs   | 29                        |                     |

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Earlier financial reports were handed in and approved. These cover the Year 1 including the Inception phase, and Year 2. Audits were carried out in the Netherlands of the whole of GWA's work, including GWAPB, for 2013, 2014 and 2015. Furthermore in Bangladesh the cash-expenditure was audited by S.K. Barua auditors, Dhaka. These reports cover all 3 years and three months, each of them is for 6 months, and one for the final three months Closing Phase.

The original Commitment Letter of the EKN, in which the proposal for GWAPB was approved, mentioned an amount of Euro 2,800,000. After the Inception Phase the budget still was € 2,800,000. Halfway the project period, in 2015, GWA was asked to reduce the budget with about one million euros to € 1,843,080. Further budgets were handed in till the final month, to show that a final instalment was still needed. Ultimately the approved budget in May 2016 for the final months, taking the expenditure in account, was a total of € 1.720.068.

This report follows the sequence of components and activities of the budget of the approved application of 1 July 2013:

1. Collaboration, Networking and Coordination
2. Capacity Building
3. Knowledge Development
4. Communication, Dissemination and Advocacy
5. Monitoring and
6. Management, Logistics, Evaluation and Audits
7. Personnel.

GWAPB is a programme of the Gender and Water Alliance. In the bookkeeping of GWA this programme is one separate component called output 6 GWAPB. Within this GWA output 6 the division also follows the sequence of the GWAPB budget.

In this report sheet 3 shows the income which consists of instalments of the Ministry of Foreign Affairs and Interest.

Sheet 4 is the large file with the three budgets, expenditures of all the half-years, separate for euros, by bank, and takas in cash. In the formula-bar the amount in takas can be seen divided by the exchange rate of that half year. Then expenditures per year, and the total, all for each of the activities, as planned. The column at the far right is the balance per component.

The numbers in the formula-bar can all be found in the Bookkeeping of GWA sheet 2 GWAPB (euros), and in the Bookkeeping of GWAPB (takas).

GWA Bookkeeping produces totals per quarter and per year, but not per half year, which is needed for GWAPB. Financial reports of GWA cover the calendar year: from 1 January to 31 December. Those of GWAPB run from 1 July to 30 June of the next year. The other difference between the reporting and auditing by GWA is that by following the Dutch rules for NGOs, the expenditures are included in the year that activities are carried out, and not in the year of book-keeping. The GWAPB report is in that sense different, because it follows the dates that income is received and expenditures are made as it is seen in the bank-account. This is understandable for everybody and far less confusing. In this report, at the end of the project all total amounts are the same.

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Another issue with compiling this report is that during the first year, in the Inception phase, the codes for the activities were not yet applied, because that detailed plan was only developed in the Inception phase. The codes have been added later.

### **Bank Account in Bangladesh**

In October 2014, the GWA was registered formally with the NGO Affairs Bureau of the Ministry of Home Affairs. GWA, as international NGO has formal approval of the Home Minister to work all over Bangladesh apart from the Chittagong Hill Tracts, for the period of 5 years. GWA has not been successful in acquiring a bank account in Bangladesh, because of many restrictions and rules. In the meantime so as not to delay payments and staff salaries, GWA continues to pay the higher amounts by bank from the Netherlands and the lower amounts in cash. This is also conveyed to the NGO AB by the FD-4, filled in with support of the Auditor Barua. Cash payments are about one tenth of the total expenditure.

### **Exchange rate**

The exchange rate between the cash expenditure in BDT and Euros is calculated based on the actual costs that had to be made to acquire the cash by changing Euros into BDT. Over the project period, and even within most of the six-months' periods the fluctuating of the exchange rate was large: between 110 and 80 taka per euro. For this 3 years' period the used rate is different for each of the periods, and the rates are applied are calculated per half year. These rates all are the amount that we in actual fact received for the cash euros. For 2016, the rate is 81 for the first 6 months and 84 for the last six months.

### **Report structure and Activity numbers**

The division and activity numbers as applied in this report are used during the whole project period.

Personnel costs are budgeted under budget item 7. A substantial part of the time of the team and of the Programme Coordination is spent on planning and implementing the activities in the different components (1 - 5). All staff members write their time-use daily and based on this time-writing percentages of the salary costs are divided over the outputs. For reasons of transparency this has not been done in the sheet 4: expenditure per activity number, but in the sheet 5 of this file, which is the filled-in EKN format.

So, sheet 5 gives a more realistic picture of the costs per component, by including part of the salaries.

Sheet 4 follows exactly the two bookkeeping books (ledgers), the one in Euros and the one in BDTs.

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The salaries of staff in Bangladesh are paid by GWAPB's Dutch bank account (with ING). To make sure that staff will get the salary they are entitled to, notwithstanding the fluctuations in exchange rate, they receive the balance quarterly added to their salary of that month, because their contracted salaries are in BDT.

With salaries in BDT, but paid in Euros, the costs of personnel has increased a lot since 2013, when one euro was 110 taka, and now 80 or 83. Without noticing it, the employees in Bangladesh have received a raise of 37% (in euros).

### **Overview of income and expenditure**

Three instalments were received: one of € 650,000, then one of € 500,000, and the third one was € 400,000. The amount of interest that was received is low, as is to be expected in this time of very low interest percentages. The total income was € 1,550,000 + € 7394 = € 1,557,394.

### **The expenditure in the sequence of years was:**

|               |                                      |                    |
|---------------|--------------------------------------|--------------------|
| <b>Year 1</b> | <b>1 July 2013 - 30 June 2014</b>    | <b>€ 306.378</b>   |
| <b>Year 2</b> | <b>1 July 2014 - 30 June 2015</b>    | <b>€ 464.671</b>   |
| <b>Year 3</b> | <b>1 July 2015 - 30 June 2016</b>    | <b>€ 703.377</b>   |
|               | <b>Closing Phase July - Sep 2016</b> | <b>€ 133.690</b>   |
|               | <b>Total:</b>                        | <b>€ 1.608.116</b> |

During 2013, the first 6 months of the project, the month of July was already passed when the subsidy of the EKN was committed. Then there were three months of political turmoil, strikes and travel bans. In fact during the three years a total of 10 months of hartals and political trouble obstructed some of the work. The 5 months of 2013 were used to find an office and get settled, as well as for recruitment, which is a timeconsuming effort in Bangladesh. Some of the EKNSPs were already visited, and other preparatory work was done. Expenditure was low.

In 2014 the work started to pick up speed, lots of training workshops were carried out, field visits made to EKNSP's practical project work. Contacts with academia and government institutes started to be built and be useful. Trust had to be built. Expenditure started to become more, but it was clear that originally most activities were over-budgetted.

The work in all components continued in full speed in 2015, until an unexpected and unplanned Mid Term Review was announced for March, which was carried out in May-June. The outcome was disappointing, because even though our hard and effective work was recognised, we were recommended to narrow down the work to only 6 EKNSPs and to other organisations as long as it would be in the benefit of the EKNSPs. This review obstructed our work and brought confusion, also for the partners GWAPB works with. The expenditure again became lower.

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GWAPB was asked to develop a new budget for € 1,000,000 less, which money was needed for the refugees in the Netherlands, as we were told later. To cut down the budget was not the biggest problem, but to cut activities which we were getting ready to implement, was. Because whilst we had come on full speed in our work, and with trust of teams of EKNSPs, we had to put a break on and start to consolidate. This was and is a painful process, considering the fact that there is so much demand and also appreciation for our work.

In the second half of 2015, slowly the commitment for our important work returned, but some of the team members started to find other jobs, because of the uncertainty and the lack of employment perspective. In 2016 the team continued to implement as many training workshops as possible, to make sure that the EKNSPs would get as much as possible learning out of this project, and using the opportunities till the end and as much as possible. A number of studies were still implemented with the help of some member organisations of GWA.

The project period in which we were entitled to implement activities ended per 30 June 2016. Then followed three months for reporting of the project, but also for some of the studies, and other activities. The final evaluation as it was planned and budgetted by GWAPB, was carried out in September with the report ready in the beginning of October. This evaluation was implemented by persons with no earlier knowledge of GWA at all, so there was no conflict of interest. The outcome is a positive and constructive report, with some well-grounded recommendations, amongst them: EKNSPs need a second phase of GWAPB and it would be destruction of capital if GWAPB would now be completely closed. A second point is that GWAPB needs to have formal mandate by EKN for their work with the EKNSPs, which was neglected in the first phase.

Based on the positive and constructive Evaluation Report, GWA will ask the EKN if a second phase is required, and what needs to be done to initiate it. An Interim phase would be necessary, because the team is getting smaller and smaller, and the office rent still has to be paid. The subsidy stopped per 31 September, so from that date onwards all costs are paid from some small reserves. Apart from that, various proposals are written and some small projects implemented for other organisations.

In 2016 the political trouble, as far as it influenced our work, was now more related to the killing of non-Bengalees, so foreign nationals in Bangladesh were advised to stay indoors and not to travel. Whilst traveling for work was obligatory, the government provided police protection, and strict control. In 2015 one planned training workshop could not be carried out for this reason, and in 2016 when things got worse, the final Conference that we had planned had to be cancelled.

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Whilst from the narrative reporting it can be seen that a lot of work is done, still the underspending continued in most components till the end. Overall this is an indication of high value for money in the work of GWAB, but also of some activities taking more time to prepare, which becomes a problem with the decreasing team.

The recruitment of a number of capacity building experts to work with the GWAPB team in short term assignments and their preparation and training takes longer than planned. However overall in the few months that there was less political unrest, blockades and hartals the activities and thus the expenditure were increasing.

### **Expenditure in programme components and**

In the whole project there has been underspending. One most important reason was too high budgetting, based on involving Short Term Experts (STEs), whilst in fact most of the work was implemented by the team members themselves. The costs of the work of the team members are included in component 7. In sheet 5 the costs for the time of the teams working for the 5 components, is made visible and shifted to the particular components. So this sheet, in some of the columns gives a more realistic picture.

In component 1 there is 9% underspending.

In component 2 the underspending is more: 20%. There are two reasons: the Capacity Building Manual and Modules are produced by the GWA staff (in the Netherlands), and the hours are included in Component 7. The other reason is that the exchange visits were much cheaper than budgetted: the two EKNsPs CDSP IV and SAFAL took care of most of the costs themselves, and the teams were smaller than planned for.

Component 3 was underspent by 45%. Here it is clear that the Inquiries were less costly and done by the own staff. Pilot projects were planned but not possible, because they take more than one year, depending on the subject. After the MTR all such activities were stopped, to be started again slowly later. Methodologies are also mostly developed by the staff.

Component 4 was underspent with 18%. The website is managed by GWA in Dieren and in Dhaka, with the costs in component 7, and the Final conference (seminar), that has been plananed and budgetted, in the end could not take place because of the political situation.

For component 5: 3% of the budget was not spent.

For component 6 the underspending was 8%, mainly because office supplies, transport and auditors were budgetted too high.

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Component 7, the personnel costs are 5% overspent. Reasons are:

1. Lots of time was spent in the activities (the 5 components);
2. Due to the dropping exchange rate of the euro, and the salaries contracted in BDT the amount in euros to be paid increased with 37%, whilst the budget was not increased accordingly;
3. The hours of the GWA Secretariat, and especially of the Programme Coordinator were only partly spent on programme coordinating, and more on capacity building, knowledge development, etc. The contract manager in the Embassy preferred the expenditure of salaries to be visible in 7. 1., not withstanding where the work was done for.

The salary of the programme coordinator was agreed for a fixed number of hours per month, 160 hours. During few months the work was less, but most of the months it was more. In this report we have calculated 39 months times 160 hrs, which is 6240 hours, whilst the work she did counted for 6535 hours

The picture of over and underspending changes a lot when the costs of the staff is moved to those components where they were spent in. Then it is clearly visible that the management and programme coordination costs (perhaps incorrectly seen as overheads) are not high. It becomes clear in sheet 5, with the table in the EKN format.

Sheet 4 shows the expenditure per activity and the original budget (Column F) and changed budget after the MTR (Column G) and the final budget of May 2016 in Column AH. The file contains all the expenditure and payments in Euros and in BDT converted to Euros. In the formula-bar the takas can be seen divided by the exchange rate which is valid for that particular half year. In the cells are only euros. Column O shows Year 1 including the Inception Phase. Column W shows Year 2 and column AF the expenditures in Year 3. Column AI is the total of the three years plus the expenditures of the closing period (column AG).

Work done and other costs made for GWAPB before 1 July 2013 and after 31 September 2016 is paid from the bank reserves of GWA. This adds up till a total of over € 60.000, which is not refunded by the project. This includes proposal writing.

Sheet 5 is a copy of the filled in EKN format for reporting. Columns have been added to make it upto date. The percentages per component are shown in column AA.

After approval GWA expects to receive the final payment which is **€ 50.722** according to our checked and re-checked calculations.

The Final Evaluation of GWAPB is a positive document which will help GWAPB to get a second phase and funding by more donors.

  
Joke Muylwijk  
Programme Coordinator GWAPB  
Executive Director GWA  
February 2017

  
Jan Reynders  
Secretary Steering Committee  
GWA

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### Income GWAPB

|                  |   |          |                  |
|------------------|---|----------|------------------|
| 8 augustus 2013  | First Instalment of MinBUZA<br>PNUM 1476042440 ACT no 25566 | €        | 650.000          |
|                  | Interest 2013   | €        | 1.047            |
| 21 February 2014 | Second Instalment of MinBUZA                                | €        | 500.000          |
|                  | Interest 2014   |          | 2.570            |
|                  | Interest 2015   | €        | 2.277            |
| 30 Nov 2015      | Third instalment  | €        | 400.000          |
|                  | Interest 2016   | €        | 1.500            |
|                  | <b>Total income</b>   | <b>€</b> | <b>1.557.394</b> |

See sheet 6 for funding status.

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Gender and Water Programme Bangladesh GWAPB budget an expenditure 2013 - 2016 in €€

| Activity          | Description   | Original Approved Budget | Total approved and Approved Budget July 2013-Sept 2016 | Expenditure Q3 and Q4 2013 | Expenditure Q1 and Q2 2014 | Expenditure Q3 and Q4 2013 | Total Expenditure Year 2013 | Total Expenditure Year 2014 | Total Expenditure Year 2015 | Total Expenditure Year 2016 | Cash BDT In Eur | Eur Bank | Total  | Cash BDT In Eur | Eur Bank | Total   | Expenditure Year 2015 - June 2016 | Expenditure July - 30 Sep 2016 | Approved budget May 2016 for whole project | Total expenditure (2013-2016) | Balance AH- AI | over- and underspending |
|-------------------|---|--------------------------|--|----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------|----------|--------|-----------------|----------|---------|-----------------------------------|--------------------------------|--|-------------------------------|----------------|-------------------------|
|                   |   |                          |  |                            |                            |                            |                             |                             |                             |                             |                 |          |        |                 |          |         |                                   |                                |  |                               |                | %                       |
| component 1       | Collaboration, Networking and Coordination  |                          |  |                            |                            |                            |                             |                             |                             |                             |                 |          |        |                 |          |         |                                   |                                |  |                               |                |                         |
| 1.1               | Regular visits to Bangladesh by the Programme Coordination (GWA Secretariat) (average costs of flights, DSA, etc. national and international travel, visa costs, etc)   | 76 800                   | 76 173   | 6 624                      | 14 351                     | 20 975                     | 32 040                      | 1 858                       | 9 583                       | 11 441                      | 13 045          | 77 501   |        |                 |          |         |                                   |                                |  |                               |                |                         |
| 1.2               | Strategic Planning Workshops with GWA members and other stakeholders.   | 30 800                   | 21 682   | 5 411                      | 6 197                      | 240                        | 519                         | 759                         | 1 546                       | 7 092                       | 19 459          |          |        |                 |          |         |                                   |                                |  |                               |                |                         |
| 1.3               | Develop a shared Annual Plan for GM in the different programmes (by PMIT).  |                          |  |                            |                            |                            | 360                         | 120                         | 480                         |                             |                 |          |        |                 |          |         |                                   |                                |  |                               |                |                         |
| 1.4               | GWAAG Gender and Water Advisory and Action Group, to be set up and managed. Regular meetings.   | 46 800                   |  |                            |                            |                            |                             |                             |                             |                             |                 |          |        |                 |          |         |                                   |                                |  |                               |                |                         |
| 1.5               | GWAAG SECRETARIAT, to be set up and managed. Regular meetings.  | 60 750                   |  |                            |                            |                            |                             |                             |                             |                             |                 |          |        |                 |          |         |                                   |                                |  |                               |                |                         |
| 1.6               | Gender Progress Meetings with EKN supported programmes.   | 8 400                    |  |                            |                            |                            |                             |                             |                             |                             |                 |          |        |                 |          |         |                                   |                                |  |                               |                |                         |
| 1.7               | Backstopping at management level of EKN supported programmes (10) by PMIT and short term expert.  | 24 000                   | 8 000  |                            |                            |                            | 2 400                       |                             |                             | 2 400                       |                 |          |        |                 |          |         |                                   |                                |  |                               |                |                         |
| 1.8               | MANAGE THE NETWORK BY PROGRAMME SPECIALIST.   |                          |  |                            |                            |                            |                             |                             |                             |                             |                 |          |        |                 |          |         |                                   |                                |  |                               |                |                         |
| 1.9               | Other coordinating activities, as need arises   | 1 500                    | 4 370  |                            |                            |                            |                             | 360                         |                             | 1 260                       |                 |          |        |                 |          |         |                                   |                                |  |                               |                |                         |
| total component 1 |   | 248 050                  | 110 225  | 6 624                      | 19 762                     | 26 386                     | 34 896                      | 5 737                       | 12 509                      | 18 055                      | 5 546           | 18 055   | 23 792 | 13 045          | 112 017  | 101 460 | 10 557                            |                                |  |                               |                |                         |
| component 2       | Capacity building, training and coaching  |                          |  |                            |                            |                            |                             |                             |                             |                             |                 |          |        |                 |          |         |                                   |                                |  |                               |                |                         |
| 2.1               | Training of Trainers for Gender and Water. Maximum of 22 Trainees per workshop.   | 147 960                  | 16 315   |                            |                            |                            | 2 378                       | 1 957                       | 4 335                       |                             |                 |          |        |                 |          |         |                                   |                                |  |                               |                |                         |
| 2.2               | Capacity Building Planning (by Training Coordinator (SCBE), budgeted in Personnel component 7)  |                          |  |                            |                            |                            |                             |                             |                             |                             |                 |          |        |                 |          |         |                                   |                                |  |                               |                |                         |
| 2.3               | Develop methodologies and manuals for flexible and tailor-made Capacity Building, Training and coaching (by Training Coordinator + GWA Secr. In 7.1.1b and 7.1.1d)  | 24 000                   | 18 069   | 68                         | 69                         |                            |                             |                             |                             |                             |                 |          |        |                 |          |         |                                   |                                |  |                               |                |                         |
| 2.4               | Identify and assess existing and ongoing Gender and Water Courses of Institutes, universities and NGOs (by long term staff)   |                          |  |                            |                            |                            |                             |                             |                             |                             |                 |          |        |                 |          |         |                                   |                                |  |                               |                |                         |
| 2.5               | Tailor-made training of Water professionals in Gender and IWRM, WASH, Water in Agriculture, Climate Change, etc. Average of 22 trainees per workshop, for EKN supported programmes, their partner NGOs, GOs, and other trainees | 548 400                  | 30 761   | 7 990                      | 9 620                      | 36 745                     | 5 859                       | 4 342                       | 10 201                      | 25 866                      | 9 012           | 34 878   | 45 079 | 745             | 90 559   |         |                                   |                                |  |                               |                |                         |
| 2.6               | Coaching of trainees with their (1) Gender Action Plans during the year that they implement it. Partly by the staff and partly by short term experts.   | 120 000                  | 30 000   |                            |                            |                            |                             |                             |                             |                             |                 |          |        |                 |          |         |                                   |                                |  |                               |                |                         |
| 2.7               | Other CB activities such as exchange visits, other exposure visits.   | 117 000                  | 30 320   | 68                         | 68                         |                            |                             |                             |                             |                             |                 |          |        |                 |          |         |                                   |                                |  |                               |                |                         |
| 2.8               | Training Gender, Water and Good Governance and Integrity.   | 60 000                   |  |                            |                            |                            |                             |                             |                             |                             |                 |          |        |                 |          |         |                                   |                                |  |                               |                |                         |

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8 FEB 2017





|             |  |           |         |       |       |        |        |        |        |       |        |        |        |        |        |       |         |         |        |
|-------------|--|-----------|---------|-------|-------|--------|--------|--------|--------|-------|--------|--------|--------|--------|--------|-------|---------|---------|--------|
| Component 3 | total component 2  | 1.017.360 | 175.465 | 8.127 | 8.127 | 29.571 | 11.577 | 41.148 | 18.848 | 6.371 | 25.219 | 51.622 | 11.803 | 63.425 | 88.644 | 1.406 | 174.678 | 139.327 | 35.351 |
|             | Knowledge development  |           |         |       |       |        |        |        |        |       |        |        |        |        |        |       |         |         |        |
| 3.1         | Collection and Assessment of documents, literature, knowledge database (Inventory) on gender and water SWL. By P5, budgeted under Personnel  |           |         |       |       |        |        |        | 1.440  |       | 1.440  | 10.293 |        | 10.293 | 11.733 |       |         | 11.733  |        |
| 3.2         | Assess gender aspects of completed EW supported programmes, compile lessons learnt and best practices in one report. By one at expert and PMIT staff   | 43.800    |         |       |       |        |        |        |        |       |        |        |        |        |        |       |         |         |        |
| 3.3         | Inquire and follow-up inquiries (observation, interviews and group discussions) about gender relations in water management WASH agriculture, in three at random selected villages, in six districts (16 3-6 villages)                          | 55.440    | 45.000  |       |       |        |        |        | 1.006  | 513   | 1.519  | 352    | 304    | 656    | 2.176  | 1.528 |         | 3.704   |        |
| 3.4         | Action research and small studies, 3 subjects per year.  | 72.000    | 37.721  |       |       | 6.319  | 402    | 6.721  | 8.407  |       | 8.407  | 24.159 | 1.287  | 25.446 | 33.853 | 896   |         | 41.470  |        |
| 3.5         | Pilot projects: Two pilot projects per year.   | 60.000    | 60.000  |       |       |        |        |        |        |       |        | 11.091 |        | 11.091 | 11.091 |       |         | 11.091  |        |
| 3.6         | Develop three methodologies: GDD, Empowerment Assessment, Stakeholders Analysis.   | 24.000    | 16.000  |       |       |        |        |        |        |       |        | 4.756  | 219    | 4.975  | 4.975  |       |         | 4.975   |        |
| 3.7         | Other Knowledge Development Activities, as the need arises   | 15.000    | 6.000   |       |       |        |        |        |        |       |        |        |        |        |        |       |         |         |        |
| Component 4 | total component 3  | 270.240   | 164.721 |       |       | 6.319  | 402    | 6.721  | 10.853 | 513   | 11.366 | 50.851 | 1.811  | 52.462 | 63.828 | 2.424 | 133.262 | 72.973  | 60.289 |
| 4.1         | Communication: Dissemination and sharing, advocacy   |           |         |       |       |        |        |        |        |       |        |        |        |        |        |       |         |         |        |
|             | Develop and/or translate relevant documents  | 6.000     | 16.000  |       |       |        |        |        |        |       |        | 16.072 |        | 16.072 | 16.072 |       |         | 16.072  |        |
|             | Websites and listserv management, for active sharing of information and tools. (By Gender and Communication expert budgetted in 7 personnel and by GWA Secretariat, in 7.1.b and d)  |           | 12.000  |       |       |        |        |        | 720    |       | 720    |        |        |        | 720    |       |         | 720     |        |
| 4.2         | Brochures linking technical and social aspects; developing and printing  |           | 10.539  |       |       |        |        |        | 480    | 362   | 842    | 5.533  | 293    | 5.926  | 6.769  |       |         | 10.902  |        |
| 4.3         | Network members database management (By GWA Secretariat and Communication expert budgetted in Personnel 7.1.c and 7.2)   |           |         |       |       |        |        |        |        |       |        |        |        |        |        |       |         |         |        |
| 4.4         | Communication Strategy developed and implemented, by PMIT  |           |         |       |       |        |        |        |        |       |        |        |        |        |        |       |         |         |        |
| 4.5         | Gender, Water and Advocacy Group (GWAG): A national level working group to influence policies; an Advocacy Strategy  |           |         |       |       |        |        |        |        |       |        |        |        |        |        |       |         |         |        |
| 4.6         | Gender Ambassadors training. Manual to be adapted to the Bangladesh situation, with focus on the SW.   | 10.200    |         |       |       |        |        |        |        |       |        |        |        |        |        |       |         |         |        |
| 4.7         | Organise Gender sessions (Y2 and Y3) and participate in 7 other sessions (Y2 and Y3) in international events to disseminate the results from the GWAG work in Bangladesh internationally and raise awareness worldwide about gender and water. | 41.600    |         |       |       |        |        |        |        |       |        |        |        |        |        |       |         |         |        |
| 4.8         | Adapt the current Traveling Exhibit to focus on the Coastal belt, (in English and Bangla) and develop other posters  | 30.000    | 58.752  |       |       |        |        |        | 17.485 | 285   | 17.770 | 13.533 | 580    | 14.113 | 31.683 | 102   |         | 41.738  |        |
| 4.9         | Update the Bangla version of the Tutorial and/or the Resource Guide for Gender Mainstreaming in Water Management, and make it available  | 2.000     | 2.800   |       |       |        |        |        |        |       |        | 4.281  | 376    | 4.657  | 4.657  |       |         | 4.657   |        |
| 4.10        | Other Communication activities, as need arise  | 10.000    | 3.438   |       |       |        |        |        |        |       |        | 1.826  |        | 1.826  | 1.826  |       |         | 1.826   |        |
| 4.11        |  | 6.000     | 6.000   |       |       |        |        |        |        |       |        |        |        |        |        |       |         |         |        |
|             | total component 4  | 113.000   | 110.529 |       |       | 2.794  | 1.046  | 12.534 | 18.685 | 647   | 19.332 | 61.245 | 1.350  | 42.595 | 61.927 | 927   |         | 927     |        |

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| Component 5                                   | Monitoring  |         |         |        |        |        |        |        |        |        |        |        |        |        |        |        |        |  |  |        |        |       |
|---|---|---------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--|--|--------|--------|-------|
| 5.1   | Methodology for monitoring, including a framework of qualitative and quantitative SMART gender indicators.                              | 10.000  | 16.957  |        |        |        | 4.957  | 15.268 |        |        |        | 6.284  | 6.284  |        |        |        |        |  |  | 26.509 |        |       |
| 5.2   | EKN water-related result frameworks to be screened from a gender perspective, by PAITS staff (component 7)                              |         |         |        |        |        |        |        |        |        |        |        |        |        |        |        |        |  |  |        |        |       |
| 5.3   | Detect tip-offs and suggest what can be done to bring real change at the ground (by Programme Team component 7).                        |         |         |        |        |        |        |        |        |        |        |        |        |        |        |        |        |  |  |        |        |       |
| 5.4   | Gender integrated timely in baseline surveys and questionnaires of EKN supported programmes. 2 days per baseline design/format          | 36.000  | 3.600   |        |        |        |        | 1.440  |        |        |        | 547    | 1.987  |        |        |        |        |  |  | 1.987  |        |       |
| 5.5   | Support EKN supported programmes with gender included in their narrative reports (on request only and based on evidence)                |         |         |        |        |        |        |        |        |        |        |        |        |        |        |        |        |  |  |        |        |       |
| 5.6   | Monitoring Report towards the end of the programme, lessons learnt, and a plan for the future.  | 10.500  | 10.900  |        |        |        |        |        |        |        |        | 12.946 | 12.946 |        |        |        |        |  |  | 12.946 |        |       |
| 5.7   | Other monitoring activities   | 6.000   | 3.000   |        |        |        |        | 81     |        |        |        | 2.919  | 3.000  |        |        |        |        |  |  | 3.000  |        |       |
| 5.8   | Field visits for monitoring in the EKNAPS locations   | 0       | 32897   |        |        |        |        | 7.837  |        |        |        | 2.957  | 3.000  |        |        |        |        |  |  | 17.698 |        |       |
|   | total component 5   | 62.900  | 67.354  |        |        |        |        | 24.545 | 81     | 24.626 | 26.713 | 2.957  | 29.670 |        |        |        |        |  |  | 63.799 | 62.140 | 1.659 |
| 6 Management Logistics, Evaluation and Audits |   |         |         |        |        |        |        |        |        |        |        |        |        |        |        |        |        |  |  |        |        |       |
| 6.1   | Setting up of the office and establishing the team (recruitment, mobilisation, briefing, training)                                      |         | 2.598   | 88     | 465    | 554    | 958    | 63     | 1.041  | 60     |        |        |        |        |        |        |        |  |  | 60     | 1.654  |       |
| 6.2   | Finding a location for a Satellite Office in Coastal Region   |         |         |        |        |        |        |        |        |        |        |        |        |        |        |        |        |  |  |        |        |       |
| 6.3   | Office rent and services  | 43.200  | 54.653  | 9.219  | 6.557  | 16.176 | 14.414 | 63     | 14.417 | 10.060 | 68     | 10.128 | 8.422  | 42     | 8.464  | 18.592 | 1.365  |  |  |        | 50.610 |       |
| 6.4   | FAHN satellite office   | 10.800  |         |        |        |        |        |        |        |        |        |        |        |        |        |        |        |  |  |        |        |       |
| 6.5   | Utilities, telephone, internet, etc.  | 7.200   | 17.340  | 267    | 1.736  | 2.003  | 31     | 4.514  | 4.595  |        | 2.607  | 2.607  |        | 1.701  | 1.701  | 4.308  | 933    |  |  |        | 11.789 |       |
| 6.6   | Postage, external copying and printing, and Stationery  | 7.200   | 4.368   | 144    | 495    | 640    |        | 712    | 712    |        | 536    | 536    | 16     | 397    | 413    | 949    | 243    |  |  |        | 2.544  |       |
| 6.7   | Furniture and fixture   | 7.668   | 8.006   | 9.450  | 732    | 10.182 |        | 1.356  | 1.356  |        | 44     | 44     |        | 298    | 298    | 342    |        |  |  |        | 11.880 |       |
| 6.8   | Cameras   | 800     |         |        |        |        |        |        |        |        |        |        |        |        |        |        |        |  |  |        |        |       |
| 6.9   | Computers, printers, copier, UPS, software, modems, ICT service   | 10.000  | 15.845  | 894    | 8.664  | 9.758  | 2.663  | 1.993  | 4.656  | 484    | 1.972  | 2.456  |        | 4.432  | 4.432  | 6.887  | 20     |  |  |        | 21.321 |       |
| 6.10  | Office supplies and maintenance, cleaning items, tea and snacks for meetings and staff, various needs.                                  | 13.000  | 16.778  | 901    | 818    | 1.719  | 40     | 1.964  | 2.004  |        | 977    | 977    |        | 1.233  | 1.233  | 2.210  | 341    |  |  |        | 6.275  |       |
| 6.11  | Bicycles  | 1.600   |         |        |        |        |        |        |        |        |        |        |        |        |        |        |        |  |  |        |        |       |
| 6.12  | Motor bike for Satellite office   | 1.600   |         |        |        |        |        |        |        |        |        |        |        |        |        |        |        |  |  |        |        |       |
| 6.13  | Rental or purchase of cars with drivers, fuel, other transport and allowance for driver.  | 90.000  | 42.598  | 229    | 1.986  | 2.216  | 10.694 | 1.548  | 12.242 | 5.689  | 1.745  | 7.634  | 8.031  | 1.870  | 9.901  | 17.535 | 2.847  |  |  |        | 34.839 |       |
| 6.14  | Evaluation  | 20.534  | 21.534  |        |        |        |        |        |        |        |        |        |        |        |        |        |        |  |  |        | 21.562 |       |
| 6.15  | Auditors: assigned assignments on financial reports and organization in the Netherlands and in Bangladesh                               | 66.000  | 46.064  | 39     | 228    | 267    | 5.130  | 564    | 5.794  | 8.016  |        | 8.016  | 1.500  | 777    | 2.277  | 10.293 | 19.415 |  |  |        | 35.769 |       |
| 6.16  | Financial Advisors: Auditor, in Bangladesh to strengthen administrative system  | 23.400  | 6.079   |        |        |        |        |        |        |        |        |        |        |        |        |        |        |  |  |        |        |       |
| 6.17  | Registration of GWA with NGO Affairs Bureau and further contact with GoB for reporting and getting approval to implement the programme. |         |         |        |        |        |        |        |        |        |        |        |        |        |        |        |        |  |  |        |        |       |
| 6.18  | Other management necessities (unforeseen)   | 0       |         |        |        |        |        |        |        |        |        |        |        |        |        |        |        |  |  |        |        |       |
|   | total 6. Management Logistics   | 303.022 | 248.579 | 21.232 | 29.518 | 50.750 | 34.392 | 12.992 | 47.274 | 24.509 | 7.948  | 32.457 | 17.969 | 11.238 | 29.207 | 61.664 | 46.726 |  |  |        |        |       |
| 7 Personnel (increase of 5% per year)         |   |         |         |        |        |        |        |        |        |        |        |        |        |        |        |        |        |  |  |        |        |       |

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8 FEB 2017



| 7.1  | Programme Coordination (fees for international backstopping, management, supervising, etc. Part-time as needed, minimal 50%) (other than costs in 1.1.) A minor part of the work done by colleagues (if lower hour costs). Of this work a large part is spend for the components (see sheet 7 and 8) | 124.108   | 363.186   | 69.050  | 61.203  | 130.853 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 |
|------|--|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|      | Progr. Coordinator JM  |           | 363.186   | 69.050  | 61.203  | 130.853 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 | 151.404 |
|      | Ed Deputy Programme Coordinator (if needed), Website, Tr. manual   |           |           | 692     | 286     | 980     | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   | 1.755   |
|      | Milana Nevelina Recruitment Assistant, Database, Contracts   |           |           | 1.260   | 3.166   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   | 4.426   |
|      | Dr. Juana Vera Delgado Inventory, Website, Tr. Manual  |           |           | 1.048   | 1.67    | 1.755   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   | 2.475   |
|      | Anamika Anani Recruitment and Overall Assistance of PC   |           |           | 7.080   | 1.44    | 2.080   | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  | 27.600  |
|      | Dr. Shaakeel Hasan Recruitment   |           |           | 1.500   | 750     | 750     | 750     | 750     | 750     | 750     | 750     | 750     | 750     | 750     | 750     | 750     | 750     | 750     | 750     | 750     | 750     | 750     | 750     | 750     | 750     | 750     | 750     |
| 7.2  | Team leader and advisors (AD, SH, SS)  | 81.965    | 98.849    | 6.064   | 16.018  | 22.082  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  | 18.868  |
| 7.3  | Programme Specialist Gender and WASH (SH, WA)  | 65.572    | 19.700    | 864     | 6.155   | 7.019   | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  | 11.760  |
| 7.4  | Food Security (RM)   | 52.458    | 42.207    | 766     | 6.466   | 7.232   | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  | 11.555  |
| 7.5  | Programme Specialist Gender: Water, Environment, Climate Change or IWRM (NH, Sw/Su)  | 52.458    | 39.462    | 2.091   | 2.091   | 2.091   | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  | 14.536  |
| 7.6  | Senior CR Expert (Training Coordinator) (RK)   | 65.572    | 77.661    | 1.599   | 10.553  | 12.112  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  | 24.999  |
| 7.7  | Gender and Communication Manager (website, listserve) (AF and FH)  | 61.473    | 40.793    | 1.717   | 3.629   | 5.346   | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  | 13.641  |
| 7.8  | Finance and administration manager (PM)  | 40.983    | 47.736    | 6.247   | 6.247   | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  | 15.456  |
| 7.9  | Office attendant   | 20.490    | 15.641    | 941     | 2.305   | 2.746   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   | 4.844   |
| 7.10 | Training courses for personnel, staff of the PHET  | 24.000    | 6.246     | 45      | 45      | 45      | 604     | 604     | 604     | 604     | 604     | 604     | 604     | 604     | 604     | 604     | 604     | 604     | 604     | 604     | 604     | 604     | 604     | 604     | 604     | 604     | 604     |
| 7.11 | Monitoring Manager   | -         | 24.000    | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| 7.12 | Advisor Programme Management   | -         | 24.000    | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| 7.13 | Gender and Water Trainer   | -         | 37028     | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |
|      | total 7. Personnel   | 589.079   | 836.529   | 51.051  | 195.774 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 | 268.187 |
|      | Subtotal 1,2,3,4,5,6 and 7   | 2.604.651 | 1.734.402 | 284.751 | 389.896 | 42.385  | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 | 389.896 |
|      | B Administrative support   | 195.349   | 128.580   | 8.169   | 13.189  | 21.356  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  | 29.240  |
|      | Subtotals  | 2.800.000 | 1.843.080 | 306.378 | 419.260 | 45.456  | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 |
|      | TOTAL  |           | 1.843.080 | 306.378 | 419.260 | 45.456  | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 | 464.671 |
|      |  |           |           |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |
|      |  |           |           |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |
|      |  |           |           |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |
|      |  |           |           |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |
|      |  |           |           |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |
|      |  |           |           |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |
|      |  |           |           |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |
|      |  |           |           |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |
|      |  |           |           |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |

income still to receive  
1.557.394 50.722

\* A78 and A98: all work done for the components 1-5 by the team is included in 7, which results in overspending. But in the next sheet (% Act Exp.EKNFormat) the amounts are included in the components which gives a much more realistic picture.

Voor identificatie doelzaken behorende bij controleverklaring  
afgegeven door Accountants Controlpartners B.V. d.d.

8 FEB 2017



| SJA         | Budgetitem   | Component                                      | Total<br>Program<br>Budget | Total<br>No. of<br>Expenditures<br>to date | Actual<br>Expenditure<br>to date<br>June 2016 | Actual<br>Expenditure<br>to date<br>July 2016 | Budget<br>Utilized<br>on %<br>July 2016 | Remainder<br>Budget<br>on %<br>July 2016 | Planned<br>Expenditure<br>to date<br>July 2016 | Actual<br>Expenditure<br>to date<br>Oct 2016 | Total<br>Revised<br>Budget<br>2016 | Total<br>Revised<br>Budget<br>after BTR | Total<br>Expenditure<br>to date<br>31 Oct 2016 | Total<br>Expenditure<br>to date<br>30 Nov 2016 | Total<br>Expenditure<br>to date<br>31 Dec 2016 | Total<br>Expenditure<br>to date<br>31 Jan 2017 | Total<br>Expenditure<br>to date<br>31 Feb 2017 | Total<br>Expenditure<br>to date<br>31 Mar 2017 | Total<br>Expenditure<br>to date<br>31 Apr 2017 | Total<br>Expenditure<br>to date<br>31 May 2017 | Total<br>Expenditure<br>to date<br>31 Jun 2017 | Total<br>Expenditure<br>to date<br>31 Jul 2017 | Total<br>Expenditure<br>to date<br>31 Aug 2017 | Total<br>Expenditure<br>to date<br>31 Sep 2017 | Total<br>Expenditure<br>to date<br>31 Oct 2017 | Total<br>Expenditure<br>to date<br>31 Nov 2017 | Total<br>Expenditure<br>to date<br>31 Dec 2017 | Balance |         |         |         |      |      |         |      |
|-------------|--------------|--|----------------------------|--|---|---|---|--|--|--|------------------------------------|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---------|---------|---------|---------|------|------|---------|------|
|             |              |  |                            |  |   |   |   |  |  |  |                                    |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |         | 2016    | 2016    | 2016    | 2016 | 2016 | 2016    | 2016 |
| 2013 - 2016 |              |  |                            |  |   |   |   |  |  |  |                                    |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |         |         |         |         |      |      |         |      |
| 2016        | GW ALPS      |  |                            |  |   |   |   |  |  |  |                                    |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |         |         |         |         |      |      |         |      |
|             | Component 1  | Collaboration, Networking and Coordination     | 265,000                    | 1,000                                      | 26,399  | 32,348  | 12%                                     | 12%                                      | 32,348   | 47,855                                       | 47,855                             | 100%                                    | 100%   | 47,855   | 116,512  | 116,512  | 44%  | 44%  | 116,512  | 116,512  | 116,512  | 44%  | 44%  | 116,512  | 116,512  | 116,512  | 44%  | 44%     | 116,512 | 116,512 | 116,512 | 44%  | 44%  | 116,512 |      |
|             | Component 2  | Capacity building, training and technical data | 30,000                     | 2,216                                      | 21,500  | 72%   | 72%                                     | 72%                                      | 72%  | 14,998                                       | 14,998                             | 100%                                    | 100%   | 14,998   | 14,998   | 14,998   | 50%  | 50%  | 14,998   | 14,998   | 14,998   | 50%  | 50%  | 14,998   | 14,998   | 14,998   | 50%  | 50%     | 14,998  | 14,998  | 14,998  | 50%  | 50%  | 14,998  |      |
|             | Component 3  | Operational and technical data                 | 30,000                     | 3,000                                      | 24,000  | 80%   | 80%                                     | 80%                                      | 80%  | 24,000                                       | 24,000                             | 100%                                    | 100%   | 24,000   | 24,000   | 24,000   | 80%  | 80%  | 24,000   | 24,000   | 24,000   | 80%  | 80%  | 24,000   | 24,000   | 24,000   | 80%  | 80%     | 24,000  | 24,000  | 24,000  | 80%  | 80%  | 24,000  |      |
|             | Component 4  | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 5  | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 6  | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 7  | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 8  | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 9  | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 10 | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 11 | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 12 | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 13 | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 14 | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 15 | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 16 | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 17 | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 18 | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 19 | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 20 | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |
|             | Component 21 | Operational and technical data                 | 30,000                     | 1,276                                      | 8,200   | 27%   | 27%                                     | 27%                                      | 27%  | 8,200  | 8,200                              | 100%                                    | 100%   | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%  | 8,200  | 8,200  | 8,200  | 27%  | 27%     | 8,200   | 8,200   | 8,200   | 27%  | 27%  | 8,200   |      |

Voor identificatie van de inkomsten en uitgaven van de organisatie wordt er gebruik gemaakt van het systeem van de accountants.  
 opgesteld door de accountant

8 FEB 2017



| Instalments                                       | Installments as per agreement | Installments Received (€) | Outstanding installments (€) | Date when instalment is needed |
|---|-------------------------------|---------------------------|------------------------------|--------------------------------|
| 1st Installment                                   | 650.000                       | 650.000                   |                              |                                |
| 2nd Installment                                   | 500.000                       | 500.000                   |                              |                                |
| 3rd Installment                                   | 500.000                       | 400.000                   |                              |                                |
| 4th Installment                                   | 450.000                       |                           |                              |                                |
| 5th Installment                                   | 450.000                       |                           |                              |                                |
| 6th Installment                                   | 250.000                       |                           |                              |                                |
| Interest  |                               | 7.394                     |                              |                                |
| Balance last period                               |                               |                           |                              |                                |
| <b>Total Fund received</b>                        |                               | <b>1.557.394</b>          |                              |                                |
| <b>Total- Expenditure</b>                         |                               | <b>1.608.116</b>          |                              |                                |
| <b>Total Commitment</b>                           |                               | <b>2.800.000</b>          |                              |                                |
| <b>Total revised Commitment</b>                   |                               | <b>1.843.080</b>          |                              |                                |
| <b>Total Revised Commitment minus expenditure</b> |                               | <b>234.964</b>            |                              |                                |
| <b>Balance, to be received by GWA</b>             |                               | <b>-50.722</b>            |                              |                                |
|   |                               |                           |                              |                                |
|   |                               |                           |                              |                                |
|   | 2.800.000                     |                           |                              |                                |
|   |                               |                           |                              |                                |

Voor identificatie doeleinden: Verklaring  
afgegeven door: B.V. d.d.

8 FEB 2017

**Yaccon BAVM**  
adviseurs en accountants