



# **Financial Report 2015**

## **Gender & Water Alliance**

**September 2016**

**Dieren, the Netherlands**

**Table of contents.**

**Page**

Subject

1. Report by the Board	3
2. Annual Account	14
4. Balance sheet at december 31, 2015	15
5. Overview of income and expenditure 2015	16
6. Accounting principles	18
7. Explanatory notes to the balance sheet at december 31, 2015	20
8. Explanatory notes to the overview of income and expenditure	21
9. Auditor's statement	27

# 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.

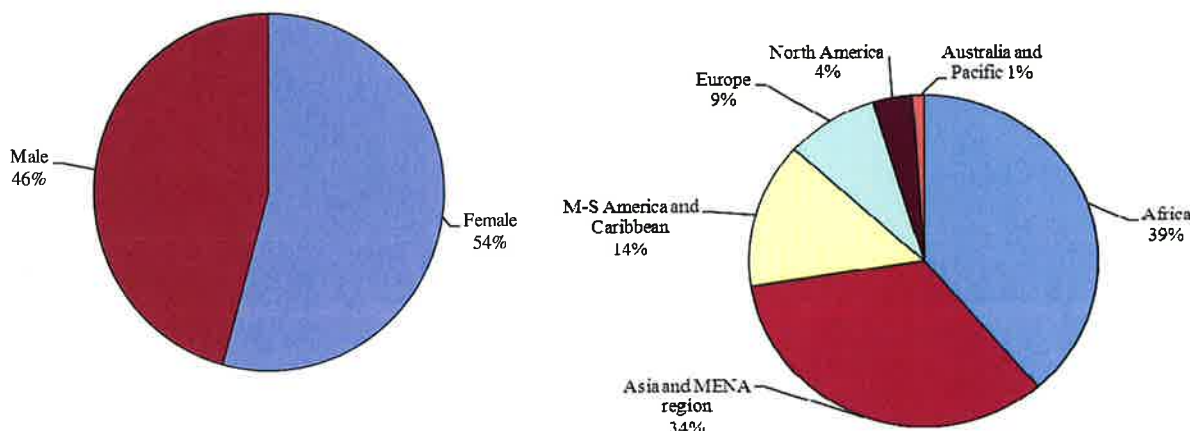
GWA was established at the Second World Water Forum in March 2000 as a global network dedicated to mainstreaming gender in water resources management. GWA has a small Secretariat based in the Netherlands and an elected international Steering Committee.

Its strength lies in the commitment, experience and work of its members of 2342 institutions and individuals, in 130 countries, as well as in its wide range of partner organisations and activities.

The unique selling point of the GWA is the focus at technical water professionals and decision-makers, supporting them with gender mainstreaming in their work, thus multiplying the poverty reduction impact of the billions spent on hardware.

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 2015: 2342 members in 130 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."*

2015 is the fifth year of the Gender and Water Alliance as independent organisation without subsidies for core funding of our organisation. This limits the opportunities for demand driven work, but it means that we continue to exist and in case the development scene changes, GWA can grow again and expand the work world wide. All the work we do follows our objectives and fit in our mandate.

GWA members are involved to fulfil some of the work, if the three gender specialists in the secretariat are occupied with other work.

The Gender and Water Programme Bangladesh, initiated and financed by the Embassy of the Kingdom of the Netherlands (EKN) in Dhaka is already in it's third year, and a Mid Term Review was carried out during May. GWAPB has done a large amount of work, and the MTR had to conclude that for little money (underspending) more work was done (overperforming). The further planned work was suggested to be reduced, apparently caused by the need of the Netherlands to economise on development cooperation to release money for refugees. Our work, to support the water-related and food security projects financed by the EKN as well as the Bangladesh water sector as a whole, is exactly what is GWA's mandate, and we are very pleased with this opportunity. The subsidy for this 3 years' project is based on actual expenditure only.

Both the NICHE project in Indonesia which we do with IHE-UNESCO, and the SUJAL programme of the EU for IWRM planning in villages in India come to an end in 2015.

All years 2006, 2007, 2008, 2009 and 2010 have been closed with Financial Reports approved with an Audit. Also 2011, 2012, 2013 and 2014, 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. Of course most work has been done in output 6: Gender and Water Programme Bangladesh, which is also divided in 7 components. The finances of GWAPB are included in this Financial Report and audit for the year 2015.

## **Output 1 The Network**

45 water and/or gender specialists have joined the GWA ranks in 2015. At the end of 2015 the number of members is 2342, of which 46% are men and 54% 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 is 32%, like last year.

During 2015 there were two SC meetings by Skype.

In October 2014, GWA was formally registered with the NGO Affairs' Bureau of the Government of Bangladesh as International NGO. This is the highest form of registration as NGO in Bangladesh.

As much as possible new information is uploaded on the GWA website, lately more on the part which is reserved for Bangladesh. Before we upload our own products, we find it important to make sure that the quality is good. This costs of course more of our scarce time.

With the common search engines on the internet, GWA and GWAPB are the main results when looking for gender and water.

The information shared through the Yahoo group is appreciated by the members as shown by various responses.

Fundraising remains a major activity. Fourteen proposals were written in 2015. Also 10 contracts were made with short term experts (STEs) to do certain work.

In Bangladesh various GWA documents are adapted, and many are written new, from the GWAPB finance. Most of them are printed and handed out in the many workshops and events. Also from other countries we hear that our booklets, tutorial, manuals etc, are used by many organisations.

## **Output 2 Knowledge Development**

Many case studies have been developed: in the framework of the ILO project, but also in Bangladesh.

Juana Vera, our Programme Specialist wrote two scientific articles, one on "The sociocultural, institutional and gender aspects of the water transfer-agribusiness model for food and water security in Peru" and one "Cultural processes of making masculinities, femininities, powers and water justice in the Andes".



Fieldwork in Panama for ILO

GWA continues to influence international organisations such as UNEP, CSD, UN-Water, Green Climate Fund, and others, by attending events, by commenting upon texts, or by writing contributions to publications.

By ILO (the International Labour Organisation) GWA was asked to contribute to their Decent Work programme, by assessing the degree in which indigenous people are benefitting.

GWA is involved to develop the Base Line analysis, Conceptual Framework and Guidelines on the Rights Based Approach in ILO rural labour-based infrastructure programmes: Building resilience and reducing vulnerabilities.

The work consisted of deskstudies of documents of a selection of projects and of field work to four countries. This resulted in 7 case studies from desk studies, and 4 from the field visits to Panama, Ghana, Indonesia and the Philippines.

For this project, the SPO Juana Vera was one of the organisers of the workshop: "The ILO's Employment-Intensive Investment Programme and the rights of Indigenous and Tribal People", in Geneva in December. She presented the methodology of our work for ILO and the results, the cases, and she facilitated the discussion on the conceptual framework.

In order to get a better insight into "How" participation in the WASH committees can lead to empowerment of women, Simavi and the Gender and Water Alliance conducted a study in the WASH committees and other WASH interventions of SIMAVI-partners DORP and SLOPB in Bangladesh.

They identified six cases from their implementation area where they believe empowerment of women has been fostered through participation in WASH committees and other WASH interventions.

The complete report is to be found on the GWA website<sup>1</sup>.

In November a presentation was given to staff of Simavi in Haarlem.

### **Output 3 Capacity Building**

Capacity Building is the core business of GWA and the key strategy to improved water management. During 2015 much capacity building was carried out, but mainly in the framework of the Gender and Water Programme Bangladesh, output 6.

Capacity Building in MRC, for FAO, for the SUJAL project in India, and for the NICHE project for PUSDIKLAT in Indonesia, all came to an end in 2014 and 2015.

SUJAL was extended till the end of 2015, but the remaining budget did not include extra funding for gender activities. Our SC member Meena Bilgi who was involved in the project all along, mostly for our partner VRUTTI, co-organised the International Women's Day celebration in name of GWA, in Gujarat. The Secretariat wrote the final and financial reports for the whole period of 4 years.

The in 2013-2014 renewed tutorial "Why Gender Matters" is translated in Bangla for the large group of interested users in Bangladesh See Chapter 3, Output 6.

See for the English version: <http://genderandwater.org/en/gwa-products/capacity-building/tutorial-for-water-managers-why-gender-matters>

GWA contributed to two organisations with their training (apart from Bangladesh): the Career Day of Wageningen University, and to IHE in various training activities.

### **Output 4 Countries**

Also in 2014 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. by including gender aspects.

For the programme Gender Mainstreaming in Transboundary Water Management in SADC GWA commented upon reports and recommendations were given. Our involvement was less than we had wanted and envisaged.

One major effort is the contribution to the Water Chapter of the Seventh Five Year plan of Bangladesh. See output 6.

GWA provided the gender expertise for review of the proposal for a World Bank – Netherlands Water Partnership and gave strategic suggestions for gender integration into the proposal, backed-up by a strong motivation and explanation based on technical expertise on gender and water issues, and encouraged alignment of the partnership with WB and NL gender policy and best practices. Some other organisations were given advice on request, for example Berenschot, Witteveen & Bos, Simavi and MDF in Ghana about WASH in schools.

### **Output 5 International Events**

The SC consists of five members, the minimum number (see the GWA 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 DD and SPO gender specialists in the Secretariat both travelled to Barcelona, each for a different event, where they were invited for. Other travelling by them was to Panama, Ghana, Indonesia and Peru. The ED spent nearly 5 months in Bangladesh for various work related to GWAPB.



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

The three year project Gender and Water Programme Bangladesh (GWAPB), initiated and funded by the Embassy of the Kingdom of the Netherlands (EKN), started halfway 2013, so by the end of 2015 there are only 6 months left. Even though we feel the project has just begun, in fact it is already time to start thinking about consolidation. Because of lots of delay in 2013 and 2014 caused by hartals (travel bans) and other political turmoil, the GWAPB team does not yet feel like consolidation, but like expansion, and extension instead.

Till now many contacts were built and strengthened with teams of water projects, mostly funded by the EKN, but also with international, governmental and academic institutions, and with NGOs, active in the water sector. GWAPB is becoming well known, and also appreciated in Bangladesh. Various planned activities are initiated, especially in the component of Capacity Building. When the need for support has been established, this is included in training workshops. Trust is an important aspect of the relations between GWAPB staff and the projects, and it is built in the workshops. Peer learning is also important, and then participants of workshops develop their IGAP (Individual Gender Action Plan). Field work is a standard point on the agenda, in which participants, who are mainly technical staff, can learn to analyse a situation following the four elements of empowerment: social, economic, political and physical.

In the first months of 2015 we had again a period of recruitment, and in April the new Team Leader Shaila Shahid started her work with GWAPB, immediately with the demanding task of supplying the MTR-team with information.

GWAPB's most important task is to help the technical water managers and professionals of the EKNSPs to understand the benefit of mainstreaming gender in their work, for themselves and for their own projects. To them the GWA approach, in which we try to convince technical people instead of force them to integrate social aspects in their work, is new. Gender is not new to any of the projects, because it is obligatory in the policies of most donors, including of the Netherlands. Even then, it is not very easy for project teams to mainstream gender in a way that impacts positively at the lowest level. Here GWAPB has an important function: supporting the technical teams with understanding of why and how to integrate gender in their work, and by making this as easy as possible. Various training workshops, shared field-visits and studies, all tailor-made, have been implemented again in 2015.

One of the highlights of 2015 was the Mid Term Review and the MTR report, carried out on behalf of EKN by two consultants.

GWABP considers constructive evaluation to be a key learning tool and we were glad to receive the consultants' report (feedback is a gift!). We started to implement some of the recommendations, such as for example, shifting our focus to six priority programs (EKNSPs).

Overall, however we feel that the consultants were unable to gain a fully rounded view of GWAPB's work during their short period in Bangladesh for this assignment. In general the MTR report was phrased negatively, but when reading it cautiously, findings were mostly positive. For example there was recognition for the large amounts of work we do, and also for the fact that we spend little money.

For the Inception Report we had developed the Theory of Change for GWAPB, with 4 levels of results (outputs, outcomes, intermediate outcomes and impact). Because our work is mainly indirectly influencing the position of poor women and men, the ToC is complicated. We had hoped for support from the MTR-Team, but they agreed with us that it is too difficult and also not realistic.

After the final MTR report, the staff of GWAPB wrote a Management Response.

## **GWAPB: COMPONENT 1 COLLABORATION, NETWORKING AND COORDINATION**

Under this component there is the budget item of the travel of the Programme Coordinator (ED), and support, to Bangladesh. She spend nearly 5 months in Bangladesh. The Strategic Planning Meetings are organised with stakeholders and the GWA members, who are many in Bangladesh.



Meetings and planning of gender mainstreaming work for the EKNsPs (water and food security projects that are supported financially by the EKN) take place regularly. Also meetings are held with INGOs and Government Agencies.

A Gender and Water Advisory and Action Group (GWAAG) was organised, nominated and elected. However, the Mid Term Review prescribed not to continue with the GWAAG.

Backstopping at management level of EKN supported programmes consisted of meeting the team leaders and managers of the EKNsPs, sharing various activities and contributing to their outcome. One example is the Bangladesh Delta Plan Project with which we had a number of meetings about the various sector baseline papers to see if the gender texts that we had provided had been integrated well. Based on their need, we developed a plan to do a study in Gender and Drought in the North West of Bangladesh.

For DWASA-WOP GWAPB contributed to the Mid Term Review. Further a detailed composition and ToR of the Gender Equity Committee for the MODS Zone 5 was developed.

A meeting was held with a large group of BWDB Team Leaders of projects, to discuss the Gender Equity Strategy and Plan, and we have suggested the options that we can contribute to. BWDB noted the importance of an easily understandable and implementable GESAP.

A number of meetings were held with the Resident Project Manager of UDDP and some of the staff. He expressed the need for more gender orientations for DWASA officials who deal with UDDP, in total 27 officers and 25 staff of DWASA-UDDP.

Further activities and meetings were held with Blue Gold, CDSP IV, BRAC WASH, PaCT and WFP for Rice Fortification.

Regular contact by phone and mail with stakeholders of different levels is taking place.

GWAPB has membership in several local groups, including BWWN (Bangladesh Women and Water Network), GWG (Gender Working Group), Gobeshona, Food Security Network. Only the BWWN is related to water.

Other coordinating activities include events with WASH Alliance, UN-Women, BRAC, ULAB, and a press session with the Minister of Water.

## **GWAPB: COMPONENT 2: CAPACITY BUILDING, TRAINING AND COACHING**

Capacity Building (CB) is at the core of the projects' work: to enable technical and other water professionals to mainstream gender in their own work, is the most important objective, crucial for sustainability. The training workshops, organised by GWAPB, are intensive, interactive and always tailored to the participants: to their needs, their knowledge and level of experience, to their projects. The response and feedback that we receive is mostly positive to very positive. Various staff of EKNsPs have told us that now they have learnt to look at gender and to apply it in a different way. Because for GWAPB gender is not the equivalent of women at all, they also feel more involved themselves. It becomes clear that their work will be more effective and also efficient, if they consider the differences between the men and women users and their differential needs.

Various training workshops have been implemented in 2015. Two Training of Trainers' workshops for staff of two of the EKNsPs, one Capacity Building Workshop for staff of EKNsPs and others, in which IGAPs (Individual Gender Action Plans) are developed was carried out, and also one follow-up workshop in which the participants that implemented their IGAP, presented the results. Two training sessions for government officers, and one for an INGO. The total number of CB workshops was ten.

In December 2015 an Exchange visit was organised for SaFaL staff to visit the CDSP IV project, to see what is done in the field of gender. Different Char Locations and WMGs in Hatia and Noakhali were visited.



Support by GWAPB staff with developing IGAPs (Individual Gender Action Plans)

### **GWAPB: COMPONENT 3: KNOWLEDGE DEVELOPMENT**

The work for the Gender and Water Inventory continues. Inquiries are open interviews including observation of the living and work of people, life histories, without questionnaires, at most with a checklist of subjects. Most important is that the person can tell what is most relevant for her/him. Of all inquiries case studies are written. Inquiries were undertaken in June in two villages where MaxWASH is working. Earlier, in 2014, seven persons were interviewed in the CDSP IV project in Noakhali, and these respondents were again visited this year, in December.

A small study was done in June 2015 to collect information for the paper to be written for SACOSAN January 2016, together with MaxWASH. New studies are prepared for the final year. The Gender and Aquaculture study was presented to all who are interested in ULAB, in April 2015.

### **GWAPB: COMPONENT 4: COMMUNICATION, DISSEMINATION AND ADVOCACY**

GWAPB has written paragraphs for the Bangladesh Deltaplan and for the next Five Year Plan of the GoB, thus ensuring that these water documents and policies have been influenced from a gender perspective. Within this component also falls the work for the website and the listserve. Existing GWA brochures have been reprinted to be handed out in Bangladesh on many occasions and with all workshops. In Bangladesh many people have no access to fast and regular internet, so paper copies are still preferred. 16 International (12) and national (4) sessions in conferences were contributed to by GWAPB staff.

### **GWAPB: COMPONENT 5: MONITORING**

One Short Term Expert, has contributed to this component by setting up a framework and a system for the EKNsPs to monitor a limited number of gender indicators, all based on their own project documents. The projects are sent a few survey forms to be filled in on line, and get support with it if needed.

A number of times we receive a request of the EKN to fill in certain formats for their monitoring and reporting to the Hague.

GWAPB compiled the edited summary of Gender integrated timely in Baseline Documents for the BDP 2100. The inputs encompass thematic areas on agriculture food security, land management, river management, institutional arrangement, climate change, disaster management, WATSAN Public health, urbanization, forestry biodiversity, sustainable transportation, drought and specific inputs for the 7th Five Year Plan of Bangladesh. (November)

GWAPB discusses the final narrative report of BRAC WASH with the BRAC team members. Then we have given comments and suggestions to a number of versions. This was appreciated.

All field visits to EKNsPs provide information for the monitoring of the projects. In 2015 visits were made to Safal, Khulna, to CDSP IV, Noakhali, to BRAC WASH, to Max WASH in Patuakhali, to WOP-D-WASA, and to PaCT.

### **GWAPB: COMPONENT 6 AND 7: MANAGEMENT AND PERSONNEL**

GWA was registered formally as International NGO by the NGO Affairs Bureau in Bangladesh in 2014. This registration is valid for 5 years.

The office is equipped with the necessary furniture, computers and connections.

It is not yet possible to open a bank account, so the finances for GWAPB are managed from the Netherlands, whilst small amounts are paid in cash in Bangladesh.

A car is rented with a driver, which is less expensive than buying a car, and especially less hassle, considering the short time of the project.



The  
GWAPB  
team in  
February  
2015

The team in Dhaka consists of 7 to 10 people. The new Team Leader starts her work in April together with the Gender and Water Trainer. A young American is appointed as temporary English teacher. Runia, Safina and Nazmun left the team, moving on to interesting opportunities, and Runia returns to us after her semester teaching in an Agricultural University in Atlanta. .

### **FINANCE**

The actual income in the bank in 2015 was € 400,000 for GWAPB and € 247.427 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 € 605.245..

For 2015 it was only possible to make a budget for GWAPB, not for the other GWA activities, because beforehand nothing was sure about income and required expenditure which depend on the contracts we manage to acquire. The Financial Report of 2014 was approved and audited. The total *actual* amount as spent in 2015 is € 691.126 of which € 571.384 was for activities carried out in 2015. This is the amount included in this financial report.

## **DONOR RELATIONS**

In 2015 GWA did not receive core funding from any government or non-government institution. The funds we raised were all for earmarked activities, in most cases exactly what we spend will be repaid. For example for GWAPB 7,5% can be charged on top of the actual expenditure, of which all necessary logistics in the Secretariat, the preparatory work (writing of proposal and COCA), the bookkeeping and other administration, have to be paid.

## **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. and remains constant in 2015.

Executive Director Joke Muylwijk 0,5 fte; Deputy Director Esther de Jong 0,8 fte; Financial and Administrative Assistant 0,65 fte; SPO Juana Vera 0,6 and housekeeper Zine Bozkurt, 0,1 fte.

In 2015 GWA Secretariat's staff consisted of 2,65 f.t.e.

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

In 2015 we can include the staff of GWAPB in Dhaka in our total number of staff. They are 7,25 f.t.e.'s in GWA's staff, which we can see as a recovery to the level of 2009 (9,0) and even more: **9,9 f.t.e.**

## **THE MEMBERSHIP**

End 2015 the number of members is 2342, of which 46% are men and 54% are women, in 130 countries. Not only does the membership increase, the contact with members continues to be 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**

2015 is the fifth 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. 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 5 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, the office in Bangladesh with a recognition by the Government of Bangladesh, makes such other attempts superfluous. GWA-Bangladesh, when GWAPB comes to an end, will continue to represent many members, and try to find finance for her work.

### **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 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. In the framework of GWAPB even more documents, manuals and research papers have been developed and made public. 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.

In 2014 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. In 2015 this situation is still similar, but in 2016 new and paid activities have to be acquired, when GWAPB will finish by the end of June.



Joke Muylwijk, Executive Director

August 2016

**2. ANNUAL ACCOUNT**

**Annual Account 2015**

**Gender & Water Alliance**

**3. BALANCE SHEET AT DECEMBER 31, 2015**

	<u>31-12-15</u>	<u>31-12-14</u>
	€	€
<u>Assets</u>		
<u>Current assets</u>		
Accounts receivable	19.246	37.436
Liquid assets	698.906	753.697
	<u>718.151</u>	<u>791.133</u>
 <u>Liabilities</u>		
Deficit / surplus (Status on December 31)	12.055	-21.806
Other liabilities and transitory liabilities	<u>706.097</u>	<u>812.938</u>
	<u>718.151</u>	<u>791.133</u>

Voor identificatiedoeleinden oshorand bij controieverklaring  
afgegeven door accon avm controlepraktijk B.V. d.d.

29 SEP 2016



adviseurs en accountants

## 4. OVERVIEW OF INCOME AND EXPENDITURE 2015

## INCOME

For the complete income overview see next page		
Total income	<b>605.245</b>	<b>531.561</b>

## EXPENDITURE

Budget line	Activity	Spent 2015 €	Spent 2014 €
<b>A</b>	<b>Total Output A</b>	<b>34.256</b>	<b>-85.366</b>
	Staffing	173.693	
	Staff costs booked into the outputs	-150.151	
	Staff costs 2015 booked in 2014	-72.446	
	Reservation staff costs 2015	83.160	
<b>B</b>	<b>Total Output B</b>	<b>17.118</b>	<b>15.129</b>
	Office costs and evaluation	25.946	
	Difference in exchange rate	-12.778	
	Auditor costs 2015 booked in 2014	-6.050	
	Reservation auditor cost	10.000	
<b>OUTPUT 1</b>	<b>Total Output 1</b>	<b>61.418</b>	<b>54.317</b>
	Network of GWA members managed, strengthened and operating effectively, Regionalisation, Website.	309	
	Staff costs for output 1	61.109	
<b>OUTPUT 2</b>	<b>Total Output 2</b>	<b>61.388</b>	<b>18.065</b>
	Knowledge, information and tools on gender mainstreaming policies and practice collected, recorded and shared by GWA members and other key stakeholders	14.677	
	Staff costs for output 2	46.711	
<b>OUTPUT 3</b>	<b>Total Output 3</b>	<b>549</b>	<b>59.945</b>
	Capacity to mainstream gender in IWRM amongst targeted groups significantly increased	10.259	
	Staff costs for output 3	3.572	
	Outstanding contracts 2015 booked in 2014	-13.282	
<b>OUTPUT 4</b>	<b>Total Output 4</b>	<b>2.113</b>	<b>4.918</b>
	National policy-related initiatives	28	
	Staff costs for output 4	2.085	
<b>OUTPUT 5</b>	<b>Total Output 5</b>	<b>2.443</b>	<b>2.336</b>
	International conferences and events	202	
	Staff costs for output 5	2.241	
<b>OUTPUT 6</b>	<b>Total Output 6</b>	<b>392.099</b>	<b>382.196</b>
	GWAPB	388.716	
	Staff costs for output 6	34.433	
	Costs 2015 booked in 2014	-30.765	
	Reservation for outstanding contracts	-285	
	<b>Contingencies and unforeseen 5%</b>	<b>0</b>	<b>0</b>
<b>Total budget - expenditure - balance</b>		<b>552.931</b>	<b>451.540</b>
<b>BALANCE INCOME-EXPENDITURES:</b>		<b>33.860</b>	<b>80.021</b>

Voor identificatiedoeleinden beaardigd bij controleverklaring  
afgegeven door accon avm controlepraktijk B.V. d.d.

29 SEP 2016



## 4. OVERVIEW OF INCOME AND EXPENDITURE 2015

		2015	2014
<b>INCOME</b>			
	Description	€	€
	Min. of For. Aff., Third Installment	400.000	500.000
	Min. of For. Aff, liabilities 2014 (received in 2013-2014 to book in 2015)	708.819	
	Min. of For. Aff., reservation in 2015 to book in 2016 (liabilities 2015)	-592.930	-105.794
	AECID balance of the Income received in 2010	-10.559	
	AECID balance booked als liabilities in 2014	10.559	
	ILO 10 Case Studies & Conceptual Framework	35.428	
	ILO 10 Case Studies & Conceptual Framework, Last payment (to receive in 2016)	16.410	
	Niche Project DUET. Wageningen University.	3.400	
	Payment Research Bangladesh, Simavi.	12.943	
	Payment Koninklijk Institute TRO.	4.500	
	UNESCO IHE Payment of Invoice GWA/JM/2014/017. (output 3.13)	17.471	35.972
	UNESCO IHE Payment (received in 2015, booked in 2014)	-17.471	
	GFA for SADC Proj. Ref: GWA/EJ/014a; 018a; 072a (4.11)	5.392	18.393
	GFA for SADC Proj. (received in 2015, booked in 2014)	-5.392	
	Cap-Net Tutorial, Final payment	0	12.725
	MRC, Final payment, Environment Programme (EP)	0	5.280
	MRC, Final payment, CCAI	0	12.741
	FAO. First payment for Capacity Development Materials. (Budget line 2.25)	0	8.555
	FAO, E-learning Course. (Budget line 3.11)	4.488	15.606
	FAO, E-learning Course. (received in 2015, booked in 2014)	-4.488	
	Payment VRUTTI for EU IWRM Project.	19.370	4.118
	Payment VRUTTI for EU IWRM Project (received in 2015, booked in 2014)	-4.118	
	UNDP, The peer review SuSana.	0	1.453
	Contributions to GWA projects / activities	592	16.438
	Interest	5.115	1.601
	Interest 2015 to receive in 2016	1.681	
	Interest 2014 (received in 2015, booked in 2014)	-4.997	4.997
	Interest 2014 booked in 2013	0	-1.493
	Other	0	490
	Other 2015 to receive in 2016	0	
	Other 2014 (received in 2015, booked in 2014)	-969	969
	Other received in 2014 booked in 2013	0	-490
	<b>Total income</b>	<b>605.245</b>	<b>531.561</b>
<b>EXPENDITURE</b>			
	For the complete expenditure overview see next page	Budget €	2015 €
			2014 €
	<b>Total expenditure</b>	<b>552.931</b>	<b>451.540</b>
	<b>BALANCE INCOME-EXPENDITURES:</b>	<b>33.860</b>	<b>80.021</b>

## 5.1 ACCOUNTING PRINCIPLES

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

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

### 5.1.2 Group structure

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

### 5.1.3 Activities

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

## 5.2. PRINCIPLES OF VALUATION OF ASSETS AND LIABILITIES

### 5.2.1 General

The accounting principles have not been modified since last year.

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

### 5.2.2 Currency

This financial statement has been drawn up in Euro €.

### 5.2.3 Exchange rates

The debt and liabilities are calculated at closing price per 31 december 2015

During 2015 the exchange rates started to fluctuate per 1st July. All financial transactions during the year have been calculated at actual exchange rates at the time of expenditure or income, if possible. Otherwise with rates per the 1st day of the quarter. The fluctuations have resulted in an amount which cannot be explained, larger than usual, but still immaterial.

## 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.

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## 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, 2015 and the income following this progress. Basis for this estimation are, if determined in the contracts, the achieved milestones. If not determined, progress is estimated based on the amount of services delivered in the year.

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## 6. EXPLANATORY NOTES TO THE BALANCE SHEET AT DECEMBER 31, 2015

	31-12-2015	31-12-2014
	€	€
<b>ASSETS</b>		
<b>Accounts receivable</b>		
ILO 10 Case Studies & Conceptual Framework. Last payment	16.410	0
UNESCO IHE Payment of Invoice GWA/JM/2014/017. (output	0	17.471
GFA Consulting Group for SADC Project. Ref: GWA/EJ/014a; t	0	5.393
FAO. First payment for Capacity Development Materials. (Budg	0	4.488
Payment VRUTTI for EU IWRM Project.	0	4.118
Other, Prepaid expenses	1.154	969
Interest	1.681	4.997
	<u>19.246</u>	<u>37.436</u>
<b>Liquid assets</b>		
ABN-AMRO Bank N.V., current account ( € ) 739	298.373	230.124
ABN-AMRO Bank N.V. (USD-account) 689	134.421	94.288
ABN-AMRO Bank N.V., internet-deposito 810	1.295	1.285
ASN Bank, internet deposito 852	13.387	12.803
GWAPB ASN internet spaarrekening (374)	0	200.021
GWAPB ING Betaalrekening (823)	54.324	117.054
GWAPB ING Spaarrekening (823)	193.514	95.989
Cash Euro	3.039	2.039
Cash Dollar	554	95
	<u>698.906</u>	<u>753.697</u>
<b>LIABILITIES</b>		
<b>Deficit / Surplus</b>		
Status on Januari 1	-21.806	-101.826
Surplus 2015	33.860	80.021
Status on December 31	<u>12.055</u>	<u>-21.806</u>
<b>Other liabilities and transitory liabilities</b>		
Reservation for leave days allowances	6.895	6.025
Reservation for leave days	86.046	62.214
Reservation Accon Salary Administration	0	330
Auditor's costs	10.000	6.050
Taxes on wages and social security charges	3.731	3.877
Reservation for outstanding contracts	-285	13.282
Other costs	6.780	1.782
AECID	0	10.560
Advance payments Min. of For. Aff.	592.930	708.819
	<u>706.097</u>	<u>812.938</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 first instalment of € 650,000 for GWAPB in 2013, we received the second instalment of € 500.000 in February 2014 and the third instalment of € 400,000 in November 2015 of the Dutch Ministry of Foreign Affairs. Most of this last amount was still unspent at the end of 2015. The expenditure in 2013 was low (political upheaval made some work impossible), and the many activities implemented in 2014 and 2015 appeared cheaper than budgeted. Budgets were based on the majority of participants of workshops to live in other parts of the country, and also workshops taking place far away, but in reality most of the activities take place near to Dhaka, where also the majority of the participants live. GWAPB was asked by the EKN to revise the budget to a total lower amount, reducing about one million euros. The new budget, as approved by the EKN totals € 1,843,080.

GWA has been registered as international NGO in Bangladesh per October 2014, but has not yet been able to acquire a bank account. The payments are still made from the bank in the Netherlands, and small amounts are paid in cash in Bangladesh.

The bookkeeping of the cash is done in Bangladesh by the GWAPB team and the auditing by S.K.Barua & Co, Chartered Accountants (skbarua\_123@yahoo.com and www.skbarua.org). This system works well.

#### **GWAPB**

In the Netherlands GWAPB uses a separate bank account with ING. Costs for the work by the Secretariat for GWAPB is transferred from the ING account to the ABNAMRO account. In 2015 one amount of € 28.983 was transferred for the work in 2014, and for the work done in the four quarters of 2015 four amounts: € 33,075 + 37,182 + 25,626 + 29,535 = € 125,418 were transferred and received.

For this financial report of GWA, the transfer between two bank accounts are mainly relevant in the liabilities. Otherwise only the total amounts matter.

#### **UNESCO-IHE**

For the NICHE IDN-142 project GWA formed a consortium with UNESCO-IHE in Delft and IHE-Indonesia. GWA did capacity building work in Indonesia, and sends a financial report, in the form of an excell sheet to UNESCO-IHE. They receive all the original invoices, and follow their strict rules for daily fees, percentages for administration and for DSA. It takes a lot of time and many questions before the GWA Financial report is approved, and the payment is made. The amount claimed and received in 2014 is € 18.501 for work done in 2013. For the work of 2014 an amount of € 17,471 has been received in 2015, booked in 2014.

#### **GFA**

GWA and GFA formed a Consortium to implement together the Project for Gender in Transboundary Water Management in SADC. Based on writing the time that the GWA staff spends on the project, we report to GFA according to their format, and then get paid for these hours. The amount received in 2014 is € 13.000, as the first transfer. A second amount, € 5393, for work in 2014 is received in 2015 and calculated as income for 2014.

## Gender and Water Alliance



### NICHE - DUET - Wageningen University

At the end of 2015 GWA was asked to write the gender aspects of the curricula of the courses that Wageningen had developed for the Dhaka University for Engineering and Technology, in their NICHE project. For this work we received € 3400.

### Cap-Net

For two days training in South Africa regarding the Tutorial, an amount of € 592 was received. It is booked as Contributions to GWA projects.

### AECID

The project in Latin America paid by the Spanish Government was already completed in 2010. Various consecutive administrators in their office have been involved to finalise the contract. In the end we have repaid the amount which we think we had not spent, assuming our financial report was further approved. In 2015 we repaid an amount of € 10,559, which is booked as negative income.

### KIT Royal Tropical Institute - GRF Gender Resource Facility

GWA received an amount of € 4500 for a few days work to write a document for the Gender Resource Facility, a new institution under KIT and Fem-Consult, which is contracted mostly by the Minister of Foreign Affairs.

### FAO

For the second contract with FAO for the development of some Capacity Building materials, and a final payment was received for it of € 4.488. The work was completed in 2014.

### SUJAL PROJECT - VRUTTI - EU-IWRM India

The final payment for this project in India was received. It was an amount of € 19,370, partly for work done in 2014.

### SIMAVI

In Bangladesh a study was carried out by GWA in the political empowerment of women resulting from water and sanitation projects. This was done by GWAPB and GWA for Simavi. The interviews were done in areas of Simavi's partner NGOs. Two payments were received of € 9,334 and of € 3,609. This totals **€ 12,943**.

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## ILO

Three service contracts were signed with the ILO (International Labour Organisation).

For the first contract we received € 13,279.

For the second contract we received € 10,571 and 9,064.

For the third contract we received € 1,093.

And for travel € 1,419.

This is together **€ 35,428**.

The final payment for contract 3 is received in January 2016, an amount of € 16,410.

## DONATIONS

No donations were received in 2015, apart from contributions in kind, which are not calculated this year, because there is no donor who insists on giving evidence of co-financing and own contributions.

## INTEREST

Interest received in 2015 over the year 2014 is € 196 for GWA and € 4,801 for GWAPB, totalling **€ 4997**.

Interest over 2015 received in 2015 is € 117 for GWA. This makes the total for 2015 **€ 5115**.

Interest received in 2016 for 2015 is: € 181 for GWA and € 1500 for GWAPB, totalling **€ 1681**.

## TOTAL

The total income in 2015 taking the corrections over the years into account, is **€ 605.245**.

## EXPENDITURE

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

1. This year there was only a budget for GWAPB, but not for GWA as a whole, so there is no overspending or underspending. For the GWAPB (Bangladesh programme) the budget was adapted halfway the year and after a few drafts approved. The total budget changed to € 1,843,080.
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 2014 are not visible in Income, but are included as liabilities.

## GWA A: STAFFING

A total amount of **€ 173.693** was spent in 2015 on salaries for GWA (excluding GWAPB) including taxes.

Of these costs - **€ 150,151** is booked in the outputs under Staff Costs according to the time writing.

The remaining **€ 23.542** is included in the output A staff costs, + the reservation of € 83,160 minus the staff costs already booked in 2014 € 72,446.

The expenditure for Output A then is € 34.256.

## GWA B: OFFICE COSTS AND EVALUATION

With low liquidity, GWA successfully tried to economize in this item, and kept expenditure down to € 17,118 . This includes office facilities, communication, internet, energy costs and rent as well as an amount of -€ 12,778 which results from differences in exchange rates, which were fluctuating dramatically this year.

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

On the 31st of December of 2015 the number of members is 2342, of which 46% are men and 54% are women. A complete membership report is included in the Progress Report 2014. 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, Sub-Sahara Africa, SADC, Eastern Africa, Southeast Asia and the Pacific.

See the Progress Report 2014 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 receives most attention, because at present we don't have Arab and French fluency in our team. 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.

One SC meeting took place by Skype, and the Skype contact with the Chairperson is more regular, as well as meeting each other in person.

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: € 309 + staff costs € 61,109. This totals € 61,418.

### OUTPUT 2: KNOWLEDGE AND INFORMATION

GWA had three contracts with ILO for different outputs. Studies were carried out in Panama, Ghana, Indonesia and Philippines. Costs in this output include the travel costs and DSA.

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

For Simavi GWA together with GWAPB carried out a study in SW Bangladesh. Costs in Output 2 are mainly travelcosts.

In this output an amount of € 14,677 was spent plus € 46,711 as input of GWA staff (salaries), totalling € 61,388.



### **OUTPUT 3: CAPACITY BUILDING**

For the NICHE UNESCO-IHE project in Indonesia the work was completed. In 2015 € 1,222 was spent.

For the SUJAL project in India the work is also finalised, but some expenditure still was made: € 9,056.

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 € 10,259 plus € 3,572 for staff costs and minus € 13.282 as reservation for outstanding contracts 2015, already booked in 2014. This totals € 549.

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

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.

The project of the Consortium of GWA and GFA which implemented a project in Southern Africa: Gender Mainstreaming in Transboundary Water Management in SADC is finalised. No more costs are made.

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

The expenditure in 2015 was € 28 but in working hours another € 2085 was spent. This totals € 2,113.

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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 a total of about 4,5 months in Bangladesh. Her ticket to Geneve was cancelled and repaid (€ 969)

The Deputy Director travelled to Indonesia for ILO and to Barcelona to contribute to the GWOPA conference (Global Water Operators Partnerships Alliance, to present out Gender Scan for Water Utilities. Her costs were € 1,146.

The Senior Programme Officer Juana Vera participated in a conference in Barcelona. Her costs were paid.

The Traveling Exhibit was displayed in workshops in Bangladesh (the Bangla version). Of other versions which are around in various languages worldwide, we have no information.

The expenditure in this output is € 202 and € 2.241 in staff time. Totals € 2443.

## OUTPUT 6: GENDER AND WATER PROGRAMME BANGLADESH GWAPB

For GWAPB two Financial reports, one for January - June 2015 and one for July - December 2015 have been written and are approved by EKN. The Report of the cash bookkeeping for the income and expenditures in Bangladesh have been audited and approved. The expenditure for GWAPB is € 388.716 plus staff costs € 34,433 minus costs booked in 2014 -30,765 plus the reservation for a few outstanding contracts - € 285. This totals €392.099 in 2015.

## TOTAL

In 2015 the total expenditure of GWA is € 571.384

## Contingent Liabilities

### Co-financing

There are no donors in 2015 who demand a certain percentage of co-financing from other sources.

The balance income - expenditures, or Result over 2014 is € 605.425 - € 571.384 = € 33.860.

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**8. AUDITORS STATEMENT**

Please refer to the attached letter from the auditors.

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29 SEP 2016

  
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## **INDEPENDENT AUDITOR'S REPORT**

To: The Steering Committee of Gender and Water Alliance

We have audited the accompanying financial statements, pages 15 - 27, of Gender and Water Alliance, Delft, the Netherlands, for the year 2015. The financial statements comprise the balance sheet as at December 31, 2015, the overview of income and expenditure 2015 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, 2015, 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).



Roermond, September 29, 2016

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

w.g.

B.T.S. Bernecker  
Registeraccountant