



# ANNUAL REPORT

## 2022

Photo: Co-creating local water integrity strategies  
Mexico City - November 2022

“

We found that some terms were present only in or appeared in more declarations from the 2012–2022 period. We believe that this reflects a shift in the focus and approach to global water governance over time. For example, the use of certain terms in recent declarations (e.g., “civil society”, “vulnerable populations/communities”, “youth”) suggests an expanding scope of stakeholders involved in water governance, and a greater emphasis on climate-change challenges and impacts, as well as the need for governance strategies to address these challenges (e.g., climate adaptation and/or mitigation, climate, resilience). Similarly, another set of terms that appeared predominantly or solely in recent declarations (e.g., “integrity”, “adaptive”, “consensus”, “dialogue”, “knowledge sharing”, “open government”, “justice”, “accountability”, “collaborative”), suggests a broadening of governance mechanisms that emphasize collaboration, knowledge sharing, and integrity—values that reflect “good governance”.

Varady, Robert G., Tamee R. Albrecht, Andrea K. Gerlak, and Arin C. Haverland. 2022. “Global Water Initiatives Redux: A Fresh Look at the World of Water” *Water* 14, no. 19 : 3093. <https://doi.org/10.3390/w14193093>

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# INTRODUCTION

Integrity is an aspirational goal where the public interest, honesty and fairness override the personal desire for gain. It means using vested powers and resources ethically and honestly, ensuring services and resources are targeted to areas of greatest need, and are actually used to address this need. It requires the strengthening of transparency, accountability, participation and the implementation of preventative anti-corruption measures.

The Water Integrity Network (WIN) champions integrity in the water and sanitation sectors to reduce corruption risks and improve management and service delivery, with a particular focus on meeting the human rights to water and sanitation and the sustainable and equitable management of water resources. WIN's work focuses on the achievement of SDGs 6 and 16.

In 2022, WIN continued to stress the importance of practical action to address integrity challenges and corruption risks. We have shown again that **there are proven and practical integrity management tools that can bring about change.**

2022 was a challenging year globally, with the world reeling from the continued impacts of the COVID19 pandemic, from the humanitarian crises in Syria, Afghanistan, South Sudan, and Yemen, from the Russian invasion of Ukraine, and from extreme weather events. More than 100 million people were inter-country refugees or internally displaced because of persecution, conflict, violence, or, increasingly, climate change - 13 million higher than at the end of 2021. Access to

decent water and sanitation services for growing refugee populations remains a significant challenge. Civic space continued to close and repression increased globally, as shown by research by Civicus highlighting that only 3.2% of the world's population now live in countries rated as "open", where states actively enable and protect civic space.

Despite the challenges, WIN partners moved forward with the implementation of integrity programmes. In many ways, 2022 was a turning point for WIN: it closed the strategic cycle of 2017-2022, and it marked a shift in how governance is perceived and discussed in global water and sanitation sector forums, with a clear emphasis on the integrity principles of Transparency, Accountability, and Participation.

With its new strategy and renewed enthusiasm, WIN's aim is now to **maintain momentum and ensure practical action is taken by all sector stakeholders, to make integrity not just a buzzword but a reality.**





## The integrity voice in global networks

WIN makes sure the integrity perspective is not ignored in global water and sanitation sector debates through active participation in the meetings and governing structures of leading networks.

In 2022 we deepened our relationship with SWA and the Fair Water Footprints alliance, hosting joint events and contributing to position papers. Barbara Schreiner, WIN's Executive Director joined the Steering Committee of the Open Government Partnership and continued to influence the OECD Water Governance Initiative and End Water Poverty. WIN also became a new member of the Global Water Operators' Partnerships Alliance (GWOPA), the Asia Pacific Water Resilience Hub, and supported the launch of the African Cities Water Adaptation Platform (ACWA Platform), to reach new stakeholders for advocacy on urban water and sanitation.



## Recognition of the need for integrity benchmarking in water and sanitation and water management

WIN has been leading the development of quality integrity indicators for water and sanitation service providers and other water sector organisations for a number of years. Such integrity indicators are now gaining visibility and becoming a **recognised standard of good performance** in monitoring frameworks of funders and regulators.

For service delivery at the global level, the World Bank integrated integrity elements in the revamped IB-net platform for utility benchmarking to be launched formally in 2023. Aquarating published its focal analysis for integrity and corporate governance of utilities based indicators developed by WIN with support from the Inter-American Development Bank (IDB).

At national level, the Kenyan water regulator WASREB continued to work towards integrating integrity indicators in its monitoring framework for urban and rural service provision. The Superintendencia Servicios Públicos Domiciliarios of Colombia (a regulator of public service entities) signed a Memorandum of Understanding with WIN and will pilot the use of integrity indicators for the organisations it supervises. In collaboration with SIWI and water sector regulators in Honduras (ERSAPS) and Ecuador (ARCA), WIN is also developing integrity monitoring frameworks for supervision of service provider performance, to be piloted in 2023.

In water resource management, UNEP, with input from WIN, integrated the notion of integrity and stressed the need for accountability mechanisms in its 2023 survey for SDG 6.5.1 monitoring.

Images: Cover of the Aquarating Focal Analysis for corporate integrity / Message from the Superintendencia Servicios Públicos Domiciliarios of Colombia on Twitter: "Through this alliance with @WaterIntegrityN, we will promote accountability, management reporting, and spaces for dialogue with citizens in the entities we supervise."



## Momentum for integrity management in water and sanitation service provision

A review of Integrity Management Toolbox (IMT) applications by 22 service providers on 4 continents (carried out by WIN with partners SIWI and cewas) revealed the positive impact of integrity management for utilities who implemented integrity roadmaps. These saw **improvements in performance, especially in terms of customer satisfaction, revenue collection, and efficiency of key operations (like new connections and meter reading)**. The study also showed, however, that frequent staff changes and reliance on external funding for integrity management are challenges for the continuity of integrity management processes and for impact assessments. To facilitate integrity management work and address lessons learned, WIN updated the Integrity Management Toolbox and related Integrity Assessment indicators in a **new consolidated methodology (InWASH)**, to be released in 2023.

In 2022, WIN partners continued to actively use and promote integrity management tools. Momentum in Latin America is particularly high. Utility managers from Argentina to Paraguay shared their experiences with integrity management at a workshop in Bolivia (supported by AECID) to encourage the adoption of the IMT. Two new utilities in Mexico, one utility in Peru, and the Ecuadorian regulators also launched integrity management processes with support from the IDB. In Bangladesh, three of the largest utilities in the country (Water and sewerage authorities (WASA) of Chattogram, Khulna and Rajshahi) implemented integrity management roadmaps developed with the IMT, while continuing to highlight the value of integrity management tools at national events with other utility directors. GIZ supported the implementation of the IMT in a new country with the Department of Water and Sanitation Eastern Cape regional office in South Africa.



Images: News clipping on integrity commitments of RWASA, Bangladesh / WIN and AECID workshop for service providers in

Active integrity tool users in 2022:  
**15 water and sanitation services providers, 3 water sector regulators**

## A new generation of local integrity champions

**Local partners in Bangladesh, Kenya, and Mexico are raising awareness on TAPA and training community members to actively advocate for integrity and hold local authorities to account.** These citizen engagement platforms have taken various forms. They include youth advocates and interact with local media directly or indirectly.

In Mexico, Controla Tu Gobierno works primarily to mobilise small system water management committees. They coorganised the Encuentro Regional de Comités Autónomos de Agua (ERCAA) with water management committees from five different states in central Mexico. There, committees agreed on strategic actions to gain local recognition, improve water sustainability and promote integrity of community water management in the region.

In Bangladesh, partners DORP and NGOForum held workshops to encourage journalists to highlight integrity issues in the WASH sector in the media. They also trained youth groups for advocacy in Dhaka. They have organised themselves to raise awareness on social media and events and contributed to raising awareness on the issue of sextortion.

Kenyan partners, notably NIA, KWAHO, CESPAD and KEWASNET, have the widest network of structured citizen engagement platforms, including **Integrity Champion groups and Youth Parliaments**. In Makueni county Kenya, CESPAD trains and works with volunteer Integrity Champions from the community who look at public project

budgets, carry out social audits, and examine and give input to decisions of local authorities (for example on the Makueni County Integrated Development Plan). They also raise awareness in the community. Several radio channels broadcast information and supported the efforts of Integrity Champions throughout the year. There are also active Integrity Champions in Kajiado county. They took part in radio shows and evaluated community water projects, identifying the TAP challenges and giving technical advice on improving governance, for example for the United Kambu and Katisa projects.

Established starting two years ago with support from WIN partners, county youth parliaments are becoming more organised and vocal in advocating for better and more transparent WASH services especially in rural areas. Local youth parliamentarians have met with and lobbied county officers and candidates to the 2022 elections. In some counties, they monitored project implementation, organised peace walks, or raised awareness in their communities. A national youth parliament with representatives from the county parliaments was created in 2022 to further their reach and enable the sharing of experiences.

For the first time in 2022, **cross-country exchanges between youth groups** took place, facilitated by WIN and partners from Kenya and Bangladesh. The aim is to continue to strengthen local social accountability initiatives and networks.





+600 online integrity  
course participants  
from 41 countries

Images: ERCAA meeting  
of local water  
management committees  
in Mexico (photo by  
Controla Tu Gobierno) /  
CESPAD workshop with  
integrity champions in  
Makueni (still from  
CESPAD integrity  
champions testimonials  
video - <https://youtu.be/r5Cr-XEOQyI> /





# WHAT WE LEARNED

## RESEARCH AND NEW EVIDENCE



### Sextortion in water and sanitation can no longer be ignored

To better understand the threat of sextortion in water and sanitation, partners DORP and Change Initiative surveyed 1200 women in four urban and rural areas of Bangladesh in the **biggest, most thorough study of its kind in the water and sanitation sectors**. The research builds on seminal work from Kenya primarily and partners like KEWASNET and SIWI. There are three main takeaways from the analysis performed with UNU-Merit:

- Sextortion happens **more often than most think or are willing to say**: people in power abuse their position to take advantage of those seeking basic water, meaning people, mostly women, are forced to pay for essential water and sanitation services with their bodies. At least 4.4 % of women surveyed in Bangladesh experienced sextortion directly. Even more women experienced some form of sexual violence when accessing water and sanitation services.
- Sextortion for water is a **human rights violation for some of the most vulnerable people**: poverty, water insecurity, and low literacy proved to be significant risk factors in the study.
- **Suffering in silence**: sextortion is underreported and under-researched, because -as an act of corruption- it is especially **taboo, victim-blaming and pushback are rife**, and there is lack of trust in authorities and their ability / willingness to prosecute perpetrators.

The research points to **possible paths for action**:

- There is an opportunity to address sextortion as **part of organisations' PSEA and integrity policies**, but they must also **address the corruption angle specifically** because this is what makes the practice most insidious and hidden.
- Raising awareness is key to stop impunity and **open up avenues for safe, respectful, and effective reporting of sextortion cases**
- Better, **safer water and sanitation infrastructure** is critical, especially in areas that remain underserved. For infrastructure to work, integrity is equally critical, to ensure resources also go to the most vulnerable.

At the end of 2022, WIN launched further research in Mexico, to understand the dynamics of sextortion in different contexts and continue exploring paths for action.



## Looking beyond procurement risks: red flags in how water and sanitation sector infrastructure is planned

“ The main integrity risks are conflicts of interest occurring during the identification and implementation phase. In many cases, the identification of the project is politically motivated and in the implementation phase, there are many interested parties. Other issues include the limited capacities of implementing partners, poor compliance with laws and regulations, and activities being implemented outside the contract, leading to increasing costs.

Namarome Lukelesia of the Water Sector Trust Fund (Kenya), when describing the integrity management practices of the Fund when developing projects in rural areas of the country (for Integrity Talk 3 on Small Water Supply Systems)

Throughout the year, partners have shared examples of the high **integrity risks present in the selection and planning of new infrastructure**. This is clear across the sector. Our research case study on wastewater in Bangkok revealed rent-seeking is often a bigger driver than need in the way wastewater treatment plants are built. Or, as highlighted in discussions on maladaptation and on new tech for integrity, **insufficient or inadequate data** (because of inadequate capacity or, of more concern, because of selective or discriminating practices), as well as **poor participation, can lead to water and climate adaptation infrastructure that doesn't reach those most in need** or cannot be used.

Generally, it appears clear that **integrity failures at early stages can have cascading impacts for people's lives and livelihoods and lead to exploding costs**. However, such risks at strategic planning, project identification, preparation, selection and financing phases, have received less research and practical attention and remain somewhat opaque. In response, WIN worked with CoST and the IDB, to identify

indicators and associated data points that can ensure stakeholders have visibility and input on decision-making and planning.

In a pilot test in Latin America, data points related to, for example, project location, timing, beneficiaries, vetting process, and project budget, were used to examine nine main risks:

1. Undue influence in decision-making / 2. Non-accountable decision-making / 3. Unmanaged conflict-of-interest / 4. Priority misalignment / 5. Misuse of public funds / 6. Biased preparation processes / 7. Biased budgeting approval processes / 8. Manipulation of budgeting processes / 9. Non-accountable budgeting processes

The first results are promising in terms of ease of use and relevance of results. **Indicators made it possible to identify red flags for further investigation related to feasibility studies, inadequacy of project choices, and procedures not being followed**. Further testing is needed in 2023 to validate the framework.



## Getting started on finance: how to improve water and sanitation sector finance with integrity

WIN has previously done work and research on public financial management systems and on the integrity and creditworthiness of service providers. In 2022, WIN took a further step in exploring the way integrity and finance are linked with a dedicated Integrity Talk and the launch of the development of the next Water Integrity Global Outlook (WIGO). WIGO will focus on water and sanitation sector finance and will be published in 2024. Key issues and topics are emerging from the initial scoping and from discussions with the network, including:

- Resource allocation in early phases, the risk of capture and the need for transparent data
- The unequal impact of inflation on service delivery
- The way tariffs are decided on
- Project cost overruns and their relationship to corruption
- The debt burden and currency depreciation

WIN is now calling for case studies on integrity approaches to improve financing.

“ There is still a deficiency in the methodology for identification of beneficiaries and non-beneficiaries of the differentiated tariff: it is sometimes inexact and very subjective. We may be supporting people who are not in need, while the provision of water services must be as efficient as possible to be able to provide affordable prices.

– Katie Ochoa, SEDAPAL, discussing challenges with tariffs setting from Integrity Talk 5 on Tariffs and Inflation

“ There is a need for a clear financial position of utilities and governments. In Kenya, for example, around 50% of the water budget is spent on debt servicing, which is increasing because of depreciation. This is never going to be sustainable. We need to look at local markets to finance investment and link that investment with the regulation of tariff indexing.

– Dick van Ginhoven, WIN Supervisory Board, from Integrity Talk 5 on Tariffs and Inflation

## Accountability for Water: paying attention to gender equity and closing civic space

“ Closing civic space poses a threat to the accountability practice and interventions which have been shown to benefit sector performance.

Brown, B.D., Brewer, T., and Hepworth, N. 2022. Accountability & advocacy interventions in the water sector: Part 3: Insights on gender, donor approach, government responsiveness, measuring accountability, and closing civic space.

WIN is a partner of the Accountability for Water action and research programme since its launch in 2020. The first part of the global evidence review for the programme concluded that 80% of articles reviewed associate positive outcomes for water sector governance with accountability and advocacy interventions (e.g. improved operations). This evidence is the basis for a theory of change detailing the factors influencing how accountability interventions in 4 areas (social accountability and monitoring including social audits and citizen voice strengthening; evidence-based advocacy including research and public hearings; statutory accountability mechanisms including audit and disclosure or grievance mechanisms; and budget analysis and expenditure tracking) contribute to improved service delivery and water management.

In 2022, the programme release Part III of its global evidence review focusing on specific features of accountability interventions related to: gender equity, the role of donors, government responsiveness, measurement of accountability, and closing civic space.

The study concludes that measuring accountability remains complicated. Donors can play a constructive role, especially with reliable funding and capacity building, but only when they do not determine the agenda and respond to community needs. Government responsiveness depends significantly on context. Two elements of

context can have a significant impact on the outcomes and impact of accountability interventions: gender equity and the closing of civic space. These also influence the other elements of the analysis and must be taken into account with care for future interventions.

Given that women are systematically excluded from decision-making in many regions, the study concluded that “Approaches including gender-responsive budgeting, targeted funding, and external support to women’s groups have been shown to positively influence performance of accountability interventions. [...]Opening up space for information sharing to give women the confidence to claim their rights and make complaints against relevant authorities improved access, equity, and affordability of WASH.” Wider societal interventions and complex dynamics must however also be taken into account to really secure improvements and long-term change.

Closing civic space is also a major concern for accountability interventions, especially as research from CIVICUS points to growing restrictions worldwide in the last years. As we move forward, we must take into account the “strong evidence that the protection of autonomous and open civic spaces, social movements, and alliances of environmental and social advocates spanning from the local to the national and international scale are paramount to securing a fair water future.”

# LOOKING FORWARD

## RESPONSIVENESS TO EMERGING RISKS

Throughout 2022, WIN continued to develop emerging areas of work, including service delivery in informal settlements (with a new training course for water professionals open to all from March 2023 and new projects on the integrity of regulatory frameworks for City-Wide Inclusive Sanitation), climate change (with a new climate approach developed with partners), and the need for—and risks of—cross-sector partnerships for water resource management, including Water-Energy-Food-Ecosystems (WEFE) Nexus and water stewardship initiatives. This work will continue in 2023.

Building on the success of three Integrity Talks that brought the network together in 2022 around the topics of rural water supply, tariffs, and new technology for accountability, WIN will also continue to enable knowledge exchange on the newest trends and crucial questions for the water and sanitation sectors.

Throughout 2022, considerable time and effort was put into developing a new Strategy 2023 – 2033: Catalysing a Culture of Integrity. The new strategy was finalised and disseminated and has been well received by stakeholders. It includes [a call to all water and sanitation sectors to join the integrity journey](#):

“The challenges facing the water sector are immense and no single actor can solve them alone. Only through concerted efforts by all stakeholders—including governments, public institutions, businesses, private organisations, and civil society—can these challenges be confronted.

WIN invites you to join this journey, and to promote a culture of integrity in pursuit of a socially just world in which everyone has access to decent water and sanitation services.”



# GOVERNANCE

## General Assembly of Members (GA)

In October 2022, Mayli Sepulveda of Controla Tu Gobierno resigned from the General Assembly and the Supervisory Board due to health reasons. The term of office of Anamika Barua, Aquafed, GWP, IRC, SIWI, TI, and Cabri ended, and elections for these positions and the vacancy left by Mayli's resignation needed to be held. It was not considered wise to replace half of the GA at one time because of the loss of institutional memory and experience, so the recommendation was to replace three members and to renew the term of office of the other four for the following three years. The terms of office of Anamika Barua, Transparency International and Cabri were not renewed. The terms of GWP, IRC, SIWI and IWMI were renewed for an additional three years.

New members elected to the General Assembly were the World Youth Parliament for Water, End Water Poverty, GWOPA, and Vasudha Pangare.

## Supervisory Board

At the end of 2022, the WIN Supervisory Board was composed of GA members: Letitia Obeng (Chair of the Board), Peter Conze, Robert Gakubia, Dick van Ginhoven, and Alana Potter representing End Water Poverty who was elected in November, replacing Mayli Sepulveda.

## The WIN network

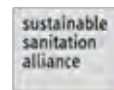
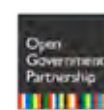
The achievements presented in this report are the achievements of a wide network of organisations, arising from collaboration, exchange and mutual learning. **We are so much more powerful together. We thank the members of the General Assembly for their dedication and support and we thank all our partners from around the globe for their contributions and tremendous work building a culture of integrity for water and sanitation.**

**We are also grateful for the support of our funders**, who make our work our possible and contribute to driving the improvement of integrity in the water and sanitation sectors. Thank you to the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), Directorate-General for International Cooperation of the Dutch Ministry of Foreign Affairs (DGIS), Hewlett Foundation, the Inter-American Development Bank (IDB), the International Water Management Institute (IWMI), the New Venture Fund, the Spanish Agency for International Development and Cooperation (AECID), the Swedish International Development Cooperation Agency (Sida), and the Swiss Agency for Cooperation and Development (SDC).

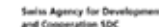
## Members



## Partners



## Funders



# FINANCIALS

## Income and expenditure

|   |                                  | 2022             | 2021             |
|---|----------------------------------|------------------|------------------|
| <b>INCOME</b>   |                                  |                  |                  |
| 1. Income from grants   |                                  | 1,503,146.42     | 1,427,076.17     |
| 2. Service income   |                                  | 203,235.05       | 122,012.43       |
| 3. Other income   |                                  | 33,188.25        | 36,044.24        |
| 4. Work in progress   |                                  | -25,480.07       | 13,499.86        |
| Total Operating Income  |                                  | 1,714,089.65     | 1,598,632.70     |
|   |                                  |                  |                  |
| <b>EXPENDITURES</b>   |                                  |                  |                  |
| 5. Expenses for purchased service / funds to partners             |                                  | 694,210.88       | 665,499.71       |
| Gross profit  |                                  | 1,019,878.77     | 933,132.99       |
|   |                                  |                  |                  |
| 6. Personnel expenses   |                                  |                  |                  |
|   | a. Salaries                      | 670,630.72       | 573,761.93       |
|   | b. Social security contributions | 144,980.39       | 128,243.26       |
| 7. Amortization of intangible and depreciation of tangible assets |                                  | 11,761.45        | 11,626.57        |
| 8. Other operating expenses                                       |                                  | 186,663.34       | 216,103.14       |
| 9. Other interests and similar income                             |                                  | -52.00           | 0.00             |
| 10. Taxes on income and earnings                                  |                                  | 262.15           |                  |
| Other operating expenditures                                      |                                  | 1,014,246.05     | 929,734.90       |
|   |                                  |                  |                  |
| 11. Earnings after taxes / net income or loss                     |                                  | 5,632.72         | 3,398.09         |
| 12. Result carried forward from previous year                     |                                  | 51,919.69        | 48,521.60        |
| 13. Addition to or withdrawal from reserves                       |                                  |                  |                  |
| <b>ANNUAL RESULT</b>  |                                  | <b>57,552.41</b> | <b>51,919.69</b> |



## Actual expenditure against budget by work area

| Budget adopted by GA 11/2021                         | DGIS             | SDC Core         | Sida             | Hewlett          | NVF             | GIZ              | Service          | Total expenditures | Deviation         |
|--|------------------|------------------|------------------|------------------|-----------------|------------------|------------------|--------------------|-------------------|
| <b>Objective 1</b>                                   |                  |                  |                  |                  |                 |                  |                  |                    |                   |
| 594,000 €  | 64,514 €         | 2,356 €          | 13,369 €         | 98,399 €         | 31,789 €        | 171,184 €        | 197,602 €        | 579,213 €          | -14,787 €         |
| <b>Objective 2</b>                                   |                  |                  |                  |                  |                 |                  |                  |                    |                   |
| 469,000 €  | 28,807 €         | 63,922 €         | 93,713 €         | 212,143 €        |                 |                  |                  | 398,585 €          | -70,415 €         |
| <b>Objective 3</b>                                   |                  |                  |                  |                  |                 |                  |                  |                    |                   |
| 337,000 €  | 55,012 €         | 140,715 €        | 91,678 €         | 53,873 €         | 22,202 €        | 0 €              | 0 €              | 363,480 €          | 26,480 €          |
| <b>Management, Governance, HR and Administration</b> |                  |                  |                  |                  |                 |                  |                  |                    |                   |
| 402,000 €  | 120,358 €        | 134,999 €        | 76,725 €         |                  |                 |                  |                  | 332,082 €          | -69,918 €         |
| <b>Fundraising</b>                                   |                  |                  |                  |                  |                 |                  |                  |                    |                   |
|  |                  | 8,546 €          | 18,817 €         |                  |                 |                  |                  | 27,363 €           | 27,363 €          |
| <b>TOTAL</b>   |                  |                  |                  |                  |                 |                  |                  |                    |                   |
| <b>1,802,000 €</b>                                   | <b>268,691 €</b> | <b>350,538 €</b> | <b>294,302 €</b> | <b>364,415 €</b> | <b>53,991 €</b> | <b>171,184 €</b> | <b>197,602 €</b> | <b>1,700,723 €</b> | <b>-101,277 €</b> |

## Balance sheet

| ASSETS                           |  |                                 |                                 |
|----------------------------------|--|---------------------------------|---------------------------------|
|                                  |  | Closing balance<br>(31/12/2022) | Closing balance<br>(31/12/2021) |
| A. LONG-TERM ASSETS              |  |                                 |                                 |
| I. Intangible assets             |  |                                 |                                 |
|                                  | Acquired concessions,<br>industrial property rights and<br>similar rights and assets as<br>well as licenses to such rights<br>and assets | 501.00 €                        | 871.00 €                        |
| II. Tangible assets              |  |                                 |                                 |
|                                  | 1. Technical equipment and<br>machinery  | 7,382.00 €                      | 3,747.00 €                      |
|                                  | 2. Other equipment, factory and<br>office equipment  | 50,832.00 €                     | 55,763.00 €                     |
| B. CURRENT ASSETS                |  |                                 |                                 |
| I. Work in progress              |  | 0.00 €                          | 25,480.07 €                     |
| II. Receivables and other assets |  |                                 |                                 |
|                                  | 1. Accounts receivable   | 130,550.52 €                    | 153,108.36 €                    |
|                                  | 2. Other assets  | 16,199.95 €                     | 15,522.35 €                     |
| III. Cash and bank balances      |  | 1,694,192.34 €                  | 1,092,024.25 €                  |
| IV. Deferred charges             |  | 1,829.18 €                      | 1,235.40 €                      |
| <b>TOTAL ASSETS</b>              |  | <b>1,901,486.99 €</b>           | <b>1,347,751.43 €</b>           |

| EQUITY & LIABILITIES   |                                 |                                 |
|--|---------------------------------|---------------------------------|
|  | Closing balance<br>(31/12/2022) | Closing balance<br>(31/12/2021) |
| A. EQUITY  |                                 |                                 |
| I. Association capital   | 19,405.22 €                     | 19,405.22 €                     |
| II. Reserves   | 481,320.49 €                    | 481,320.49 €                    |
| III. Annual result carried forward   | 57,552.41 €                     | 51,919.69 €                     |
| B. PROVISIONS  |                                 |                                 |
| 1. Tax provisions  | 262.15 €                        | 0.00 €                          |
| 2. Other provisions  | 77,352.28 €                     | 45,905.95 €                     |
| C. LIABILITIES   |                                 |                                 |
| 1. Accounts payable<br>Of which all with a residual maturity up to<br>a year | 1,240,983.21 €                  | 738,799.53 €                    |
| 2. Other liabilities   | 24,611.23 €                     | 10,400.55 €                     |
| <b>TOTAL EQUITY AND LIABILITIES</b>  | <b>1,901,486.99 €</b>           | <b>1,347,751.43 €</b>           |



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