

**AUDIT REPORT**  
**Of the independent auditor on**  
**GLOBAL WATER PARTNERSHIP CENTRAL AND**  
**EASTERN EUROPE**  
**2022**

Bratislava, 17-th February 2023

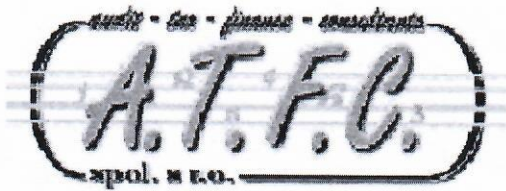
**ATFC, s.r.o.**

Hrdličkova 19, 831 01 Bratislava

Audit authorization No. 150,

ID No: 35737689

Business Register, Insert No. 16463/B



The auditor of the Region:

**ATFC, s.r.o., Hrdličkova 19, 831 01 Bratislava, Slovakia**

**Global Water Partnership Central and Eastern Europe**

comprising Regional Water Partnership (RWP) and Country Water Partnerships (CWP) in Bulgaria, Estonia, Hungary, Latvia, Lithuania, Moldova, Poland, Romania, Slovakia, Slovenia and Ukraine.

**Opinion**

*In our opinion, the Financial report of GWP CEE and CWPs in Bulgaria, Estonia, Hungary, Latvia, Lithuania, Moldova, Poland, Romania, Slovakia, Slovenia and Ukraine as at December 31 2022 and for the year then ended have been prepared in conformity with GWP Guidelines, and gives a true and fair presentation of the result and position of GWP CEE and CWPs in Bulgaria, Estonia, Hungary, Latvia, Lithuania, Moldova, Poland, Romania, Slovakia, Slovenia and Ukraine per 31 December 2022.*

**Basis for Opinion**

We have audited the accompanying Financial report consisting of GWP CEE and CWPs in Bulgaria, Estonia, Hungary, Latvia, Lithuania, Moldova, Poland, Romania, Slovakia, Slovenia and Ukraine, expressed in EURO as of December 31, 2022 and for the year then ended. Our engagement was undertaken in accordance with the International Standard on Auditing. The Financial Reports are the responsibility of GWP CEE and CWPs in Bulgaria, Estonia, Hungary, Latvia, Lithuania, Moldova, Poland, Romania, Slovakia, Slovenia and Ukraine.

We obtained evidences whether the expenses reported in Locally Raised Funds Report for CWP Hungary are verified by invoices and bank transfers.

Our responsibility is to express an opinion on the Financial Report based on our Audit.

The financial Report has been prepared solely to enable Global Water Partnership Organization ("GWPO") to prepare consolidated accounts and not to report on of GWP CEE and CWPs in Bulgaria, Estonia, Hungary, Latvia, Lithuania, Moldova, Poland, Romania, Slovakia, Slovenia and Ukraine as a separate entity.

We report our finding below:

1. As requested in your instructions, we have performed the specified audit procedures outlined in the Group Audit Instructions. We have no exceptions to report as a result of applying these procedures.
2. During the course of applying these procedures no other matters came to our attention that we believe may affect your use of the above-mentioned financial statements.
3. There are no other matters which we believe should be brought to your attention that require further action or consideration by you.

This report is intended solely for the use of PricewaterhouseCoopers - GWPO Audit Team in connection with the audit of financial statements of GWPO and should not be used for any other purpose.

Bratislava, 17-th February 2023



Slovenská komora audítorov  
SKAU  
Č.licencie 150  
ATFC, s.r.o.

ATFC, s.r.o., Bratislava  
Audit authorization No.150



Slovenská komora audítorov  
SKAU  
Č.licencie 494  
Ing. Viera Hauerová

Ing. Viera Hauerová  
Responsible auditor  
Auditor authorization No.494

**BALANCE REPORT EUR**

Kindly enter information ONLY in section B below.

Region:

**GWP Central and Eastern Europe**

Balance Report 2022 (from): 1 January 2022  
Balance Report 2022 (as per): 31st December 2022

	CORE+additional	TOTAL CORE GWP RMP	Designated	TOTAL GWP RMP	Locally Raised funds	TOTAL RMP
<b>1 Ingoing Balance 1 Jan 2022</b>	€ 2 755	€ 2 755	€ 902	€ 3 657	€ 228 900	€ 232 557
<b>2 Transfers from GWPO / Locally Raised funds 2022</b>	€ 416 076	€ 416 076	€ 28 918	€ 444 994	€ 363 362	€ 808 376
Expenditures Q1 from Expenditure Report	€ 64 967	€ 64 967		€ 64 967	€ 19 474	€ 84 441
Expenditures Q2 from Expenditure Report	€ 85 281	€ 85 281		€ 85 281	€ 11 874	€ 97 155
Expenditures Q3 from Expenditure Report	€ 80 108	€ 80 108	€ 22 676	€ 102 784	€ 30 777	€ 133 561
Expenditures Q4 from Expenditure Report	€ 88 862	€ 88 862	€ 7 144	€ 96 006	€ 33 065	€ 129 071
<b>3 Total Expenditures (General ledger as per date of report)</b>	<b>€ 319 218</b>	<b>€ 319 218</b>	<b>€ 29 820</b>	<b>€ 349 038</b>	<b>€ 95 190</b>	<b>€ 444 228</b>
<b>4 Closing Balance (General ledger)</b>	<b>€ 99 613</b>	<b>€ 99 613</b>	<b>€ 0</b>	<b>€ 99 612</b>	<b>€ 497 093</b>	<b>€ 596 705</b>
<b>5 Receivables &amp; Advance payments (not included as expenditures at end of reporting period)</b>	<b>78</b>	<b>78</b>	<b>0</b>	<b>0</b>		<b>78</b>
<b>6 Accrued costs &amp; Unpaid Invoices (included as expenditures at end of reporting period)</b>	<b>9 178</b>	<b>9 178</b>	<b>0</b>	<b>0</b>		<b>9 178</b>
<b>7 Balance Management Fee</b>	<b>€ 108 713</b>	<b>€ 108 713</b>	<b>€ 0</b>	<b>€ 0</b>		<b>€ 605 806</b>
<b>8 Bank Balance per Balance report (General Ledger)</b>						

**Detailed information on balance accounts as per date of report:**

Specify the information in sheet A2, Details BR

5b. List Receivables	Amount EUR	7. List Bank Statement/s	31st December 2022
CWP Moldova	€ 78	Petty cash	€ 0
1.4.1.2 Q4 rental	€ 698	Core	€ 550 075
1.4.1.3 audit	€ 1 200	Card account	€ 5 211
1.5.2.1 SLS ORC	€ 137	SlovakAid account	€ 50 519
1.2.3.1 services	€ 7 144	Verified by Bank Statements	
		attached to the report	
<b>TOTAL</b>	<b>€ 78</b>	<b>7. Total Bank Statements</b>	<b>€ 605 806</b>

2. Locally raised funds - INCOME RECEIVED	EUR
Donor 1: Administratia Nation	€ 28 170
Donor 2: Universita v Ljubljani	€ 31 222
Donor 3: ICPR	€ 24 100
Donor 5: Solidarity Water Euro	€ 8 680
Donor 6: HELMHOLTZ ZENTRUM	€ 64 509
Donor 7: Universita degli Studi di Salerno	€ 114 704
Donor 8: Ministry of Foreign Affairs of Slovakia	€ 54 234
Donor 9: Visegrad Fund	€ 36 684
<b>2. Total Locally raised Income received</b>	<b>€ 363 362</b>

**S E C T I O N B**



GMP Core funds															
2022 CRR/RRMP Budget	2022 Budget RUP	Expenditure Q1	Expenditure Q2	Expenditure Q3	Expenditure Q4	Accumulated Expenditures 2022	Remaining Actual Budget space	Forecast Q1	Forecast Q2	Forecast Q3	Forecast Q4	Forecast 2022 (actual + forecast)	Remaining Forecast Budget space	Expenditure rate %	Comments
<b>TOTAL GOAL 2 (EUR)</b>	200 000	37 449	61 891	62 759	48 188	199 988	19	0	0	0	0	199 988	12	100%	
<b>Outcome Challenge 1.1. Partnering with regional conventions and other networks and organizations</b>	1 400			326	1 074	1 400	0					1 400	0	100%	EUJDR annual meetings/workshop - 250 EUR. Best Commission insurance - 170 EUR.
Activity 1.1.1. Participation at meetings of ICPR, ISBRC and other networks and organizations															
Activity 1.1.2. Provision of support for CWRs to participate in meetings of ICPR, ISBRC and other networks and organizations															
<b>Outcome Challenge 1.2. Links with other networks and organizations strengthened and formalised</b>	20 000		5 873	6 457	7 592	19 922	78					19 922	78	100%	Cover difference from Regional Days, and from Summer School for the left-over (ca. 4 420 EUR) to be allocated to Regional Council Meeting.
Activity 1.2.1. Provision of support for CWRs to participate in meetings of ICPR, ISBRC and other networks and organizations															
Activity 1.2.2. Provision of support for CWRs to participate in meetings of ICPR, ISBRC and other networks and organizations															
<b>Outcome Challenge 1.3. Resource mobilization</b>	1 831	234	243	1 424	1 831	1 831	0					1 831	0	100%	Cover part of International River Symposium in Vienna in November '22.
Activity 1.3.1. Support of Central Assembly/Regional Meeting															
Activity 1.3.2. Support of Central Assembly/Regional Meeting															
<b>Outcome Challenge 2.2. Assess status of natural and cultural heritage</b>	6 000	1 642	4 208	150	6 000	6 000	0					6 000	0	100%	Participation at the International River Symposium in Vienna in November. No part of TC.
Activity 2.2.1. IWRM study, position paper or report															
Activity 2.2.2. IWRM study, position paper or report															
<b>Outcome Challenge 2.3. Develop Strategic Action Programmes</b>	1 000			1 000		1 000	0					1 000	0	100%	Support the publication of a Sustainable Transition Landscape scientific paper in a journal.
Activity 2.3.1. Further provide support to the Sustainable Transition Landscape in the CEE region and beyond															
<b>SUM WE ACT</b>	750	2 500	0	424	320	2 924	-2	0	0	0	0	2 922	-2	100%	
<b>WE LEARN</b>	2 800	2 500	0	424	2 079	2 902	-2	0	0	0	0	2 902	-2	100%	
<b>Outcome Challenge 3.1. Capture, process and back-feed knowledge (including income learned) on TRWH, SDG and WRM implementation and climate resilience</b>	769			204	566	769	18					769	18	98%	For participation at meetings of PAWS or CTRR.
Activity 3.1.1. Further design and spread expertise on climate resilience and on drought in transboundary water management and beyond															
Activity 3.1.2. Further design and spread expertise on climate resilience and on drought in transboundary water management and beyond															
<b>Outcome Challenge 3.2. Develop products and services including youth and gender, through knowledge sharing</b>	4 026		251	2 749	1 026	4 026	0					4 026	0	100%	
Activity 3.2.1. Summer School cooperation to financial and support to the Youth in Water Taskforce															
<b>SUM WE LEARN</b>	4 778	4 776	0	2 953	1 872	4 776	18	0	0	0	0	4 776	18	100%	
1.1.1. Staff costs Subtotal	140 800	34 843	38 639	39 101	27 917	140 800	0					140 800	0	100%	Please remember to include all CRR running costs in this section.
1.1.2. Other Running Costs	10 000	653	2 380	3 478	3 424	10 116	-116					10 116	-116	101%	Please include if costs paid in State-Member by GMPD on behalf of the region.
1.1.3. Asset Exp.	2 000				2 486	2 486	34					2 486	34	99%	Refer to the grant to CTRR.
1.1.4. Other	89	67	160	244	460	892	0					892	0	100%	
1.1.5. Other	0					0	0					0	0	0%	
1.1.6. Other	0					0	0					0	0	0%	
1.1.7. Other	0					0	0					0	0	0%	
1.1.8. Other	0					0	0					0	0	0%	
1.1.9. Other	0					0	0					0	0	0%	
1.1.10. Other	0					0	0					0	0	0%	
<b>SUM BUDGET GOALS</b>	154 000	38 864	41 179	45 823	34 278	154 043	-43	0	0	0	0	154 043	-43	100%	Please specify the best fee % for your information items.



Senior Learning Specialist Project		SLS													
GWP Central & Eastern Europe		SLS 2022	Expenditures Q1	Expenditures Q2	Expenditures Q3	Expenditures Q4	Accumulated Expenditures 2022	Remaining Actual Budget Space	Forecast Q1	Forecast Q2	Forecast Q3	Forecast Q4	Forecast 2022 Expenditure (actual plus forecast)	Remaining Forecast Budget Space	% Expenditure Rate
<b>Running Costs Secretariat (Region):</b>															
1.5.1.5 Staff costs Senior Learning Specialist - Gross Salary		34 137	8 534	8 534	8 534	7 837	33 439	688				8 535	41 974	-7 837	98%
1.5.1.6 Staff costs Senior Learning Specialist - Employer costs social insurance		8 600	2 150	2 150	2 150	2 076	8 526	74				2 150	10 676	-2 076	99%
1.5.1.7 Staff costs Senior Learning Specialist - Employer costs social insurance		3 415	854	854	854	822	3 383	32				853	4 236	-921	99%
1.5.2.1 Administrative costs - Food vouchers, mobile phone, one-off recruitment cost Q1		1 859	361	226	381	392	1 362	497				869	2 251	-392	73%
1.5.1.1 Travel costs		8 000	1 849	1 849	2 620	2 402	6 871	1 129				3 531	10 402	-2 402	86%
1.5.2.2 GWP CEE administrative fee (4%)		2 240	560	545	527	516	2 150	90				535	2 785	-545	27%
<b>SUM Running Costs</b>		<b>58 251</b>	<b>12 459</b>	<b>14 160</b>	<b>15 066</b>	<b>14 047</b>	<b>55 732</b>	<b>2 520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16 693</b>	<b>72 325</b>	<b>-14 073</b>	<b>95%</b>



Project Support Officer		Expenditures Q1	Expenditures Q2	Expenditures Q3	Expenditures Q4	Accumulated Expenditures 2021	Remaining Actual Budget Space	Forecast Q1	Forecast Q2	Forecast Q3	Forecast Q4	Forecast 2022 Expenditure (actual plus forecast)	Remaining Forecast Budget Space	% Expenditure Rate
GWP Central & Eastern Europe		7 500				7 500	0					7 500	0	100%
<b>Running Costs Secretariat (Region):</b>		7 500				7 500	0					7 500	0	100%
1.6. Staff costs Project Support Officer - Consultancy Contract 2022		7 500				7 500	0					7 500	0	100%
SUM Running Costs		7 500	0	0	0	7 500	0	0	0	0	0	7 500	0	100%

Budget fulfill IDMP goals consonant with NIDIS priorities

Budget Category	Expenditure (USD)					Budget balance		
	Budget USD	Q1	Q2	Q3	Q4	Total	USD	%
<b>Activity 1 - Knowledge &amp; Capacity building products, science, and dissemination</b>								
1.7 Analysis of current status, gaps and challenges for the three pillars of the IDMP + drought policy	1 050	1 050				1 050	-	0,0%
1.10 Facilitator workshop	600		600			600	-	0,0%
1.11 Logistic and admin for workshops for CACENA	165		165			165	-	0,0%
<b>Total activity 1</b>	<b>1 815</b>	<b>1 050</b>	<b>765</b>			<b>1 815</b>		<b>0,0%</b>
<b>Activity 3 - Decision support for drought</b>								
3.1 Upgrade regional web-base information platform (Drought Watch) with country data / support drought monitoring showcase for other regions	11 250		11 900			11 900	- 650	-5,8%
3.2 IT consultancy for 3.1	5 250		5 250			5 250	-	0,0%
3.3 Build capacity in countries	7 000		9 800			9 800	- 2 800	-40,0%
3.4 Trainer	3 500		3 050			3 050	450	12,9%
3.5 Logistic and admin support Central Eastern Europe	3 000						3 000	100,0%
<b>Total activity 3</b>	<b>30 000</b>		<b>30 000</b>			<b>30 000</b>		<b>0,0%</b>
<b>Activity 4 - Drough Finance</b>								
<b>Total costs</b>	<b>31 815</b>	<b>1 050</b>	<b>30 765</b>			<b>31 815</b>		<b>0,0%</b>
<b>Total costs in EUR</b>	<b>29 820</b>	<b>902</b>	<b>28 918</b>			<b>29 820</b>		

# CWP Expenditures



## GWP Central and Eastern Europe

GWP funded expenditures reported by CWP Hosts 2022	GWPO approved Budget 2022	Quarter 1 Expenditure	Quarter 2 Expenditure	Quarter 3 Expenditure	Quarter 4* Expenditure	Total Expenditure
Bulgaria	€ 2 000		€ 1 031	€ 537	€ 432	€ 2 000
Estonia	€ 2 000		€ 0	€ 2 000		€ 2 000
Hungary	€ 2 000		€ 2 000			€ 2 000
Latvia	€ 2 000		€ 0	€ 1 324	€ 676	€ 2 000
Lithuania	€ 2 000		€ 463	€ 442	€ 1 096	€ 2 000
Moldova	€ 2 000		€ 1 743		€ 179	€ 1 922
Poland	€ 2 000		€ 0	€ 891	€ 1 109	€ 2 000
Romania	€ 2 000		€ 360	€ 1 000	€ 640	€ 2 000
Slovakia	€ 2 000		€ 276		€ 1 724	€ 2 000
Slovenia	€ 2 000		€ 0	€ 264	€ 1 736	€ 2 000
Ukraine						€ 0
<b>TOTAL CWPs</b>	<b>€ 20 000</b>	<b>€ 0</b>	<b>€ 5 873</b>	<b>€ 6 457</b>	<b>€ 7 592</b>	<b>€ 19 922</b>
<b>RWP</b>		<b>€ 64 967</b>	<b>€ 79 409</b>	<b>€ 73 651</b>	<b>€ 81 270</b>	<b>€ 299 297</b>
<b>TOTAL CWPs &amp; RWP *</b>	<b>€ 20 000</b>	<b>€ 64 967</b>	<b>€ 85 282</b>	<b>€ 80 108</b>	<b>€ 88 862</b>	<b>€ 319 219</b>

Total from Balance Report Column I  
Diff should be ZERO

€ 64 967      € 85 281      € 80 108      € 88 862  
 € 0            € 0            € 0            € 0

\* The Q4 Financial Report shall include the full expenditure report for the CWPs





## Progress Update

Status Q4 Expenditures (Forecast to Actual)	Progress 2022 Quarter	Core
	<p><b>Brief explanation of achievements as compared to plans by individual Outcome Challenge/Goal for this quarter.</b>  <b>Note: Relevant information previously submitted through the monthly reporting process can simply be referenced rather than repeated. There is no need to repeat information from previous progress updates.</b></p>	Expenditure rate %
<b>Under Budget!</b>	Higher inflation made attending meetings more expensive than expected	<b>45%</b>
<b>Under Budget!</b>	Supported the publication of a scientific paper from the Sustainable Sanitation Taskforce	<b>17%</b>
<b>Under Budget!</b>	Higher costs of Summer School than expected due to the inflation increase	<b>46%</b>
<b>Under Budget!</b>	Higher inflation consequences may become an issue in the near future on staff costs and ORC	<b>52%</b>

**Critical assessment of overall achievements as compared to plans including lessons learned and implications for the remainder of the work programme**

Higher inflation is the most serious issue we faced in 2022, increasing the cost of travel to important meetings, staff and office running costs which we will have to increasingly cover from projects. We have set aside a reserve from the management fees of finished projects to keep us running for 3 months.

## Locally Raised Funds Expenditures

### Global Water Partner Central and Eastern

#### List Locally Raised funds

CWP locally raised funds are funds received from donors other than GWPO and the RWP, in a CWP bank account, based on a signed agreement.

<b>CWPs</b>	<b>Audited Expenditures 2022</b>
1 CWP Hungary	€ 13 046
2 CWP Bulgaria	€ 0
3 CWP Poland	€ 0
4 CWP Lithuania	€ 0
5 CWP Latvia	€ 0
6 CWP Moldova	€ 0
7 CWP Slovenia	€ 0
8 CWP Slovakia	€ 0
9 CWP Romania	€ 0
10 CWP Ukraine	€ 0
<b>TOTAL CWP'S</b>	<b>€ 13 046</b>

## Locally Raised Funds

### RWP NAME

### Global Water Partner Central and Eastern Europe

#### List Locally Raised funds

RWP locally raised funds are funds received from donors other than GWPO, in a RWP bank account and based on a signed agreement. Only audited expenditures are reported in these sheets.

	Donor (full name- please avoid abbreviations)	Project (full name)	Audited Expenditures 2022	Comments
1	Interreg Central Europe	TEACHER	€ 3 850	
2	Solidarity Water Europe	Erasmus+	€ 8 543	
	ICPDR - International Commission for the Protection of Danube River	Danube Art Master /DAM/	€ 23 584	
	Universitat fur Bodenkultur	Summer School	€ 1 062	
4	HELMHOLTZ ZENTRUM for Enviroment	OPTAIN	€ 39 902	
5	Università degli studii di Salerno	Human-Tech Nexus	€ 12 669	
6	Ministry of Foreign Affairs of Slovak Republic	SlovakAid	€ 5 580	
7				
8				
9				
10				
	<b>TOTAL RWP</b>		<b>€ 95 190</b>	

## Locally Raised Funds

CWP

Hungary

### List Locally Raised funds

CWP locally raised funds are funds received from donors other than GWPO and the RWP, in a CWP bank account, based on a signed agreement.

Donor (full name- please avoid abbreviations)	Project (full name)	Audited Expenditures 2022	Comments
1 Hungarian Energy and Public Utility Regulatory Authority	Stockholm Junior Water Prize	2 632,00 €	
2 Xylem Ltd Hungary	Stockholm Junior Water Prize	2 591,36 €	
3 Békés Drén Kft.	Stockholm Junior Water Prize	1 272,00 €	
4 Xylem Ltd Hungary	Summer School	494,19 €	
5 Budapest Waterworks	Stockholm Junior Water Prize	450,48 €	
6 SWE Strasbourg	Erasmus+	€ 5 606	
<b>TOTAL CWP</b>		<b>€ 13 046</b>	