WIN Water Integrity Network

ANNUAL REPORT 2023

Catalysing a Culture of Integrity

Willis Ombai, Water Sector Trust Fund Kenya CEO (left) and Letitia Obeng, WIN Supervisory Board Chair (right) at the signing of an MoU for integrity – October 2023

Water Integrity Network Strategy 2023-2033 – Year 1

June 2024

Approved by the WIN Supervisory Board on June 24, 2024

ANNUAL REPORT 2023

Catalysing a Culture of Integrity

"To strengthen governance, integrity must be upheld and corruption fought..."

Blueprint for Acceleration: Sustainable Development Goal 6
Synthesis Report on Water and Sanitation 2023

The Water Integrity Network

The Water Integrity Network (WIN) advocates for integrity in the water and sanitation sectors to reduce corruption risks and improve services, for the benefit of all.

Access to safe water and sanitation are fundamental human rights. Our goal is to contribute to the realisation of these rights, as well as ensure the sustainable use of water resources in the face of the climate crisis.

Thank you to our partners for their work and collaboration in promoting clean and honest governance for the water and sanitation sectors. Thank you to our donors and supporters for making our work possible.

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1   INTRODUCTION

1.1   2023 IN CONTEXT

2023 saw the start of WIN's new strategy, 2023-2033: Catalysing a Culture of Integrity. With the new strategy and renewed enthusiasm, WIN's aim is now to maintain momentum and ensure all sector stakeholders take practical action to make integrity not just a buzzword, but a reality.

This new strategy was born into a challenging global environment. All three countries in which WIN has multi-year programmes were hard hit by climate change in 2023. The UNFCC reported that "Kenya is dealing with multiple effects and impacts related to climate change, including floods, drought, landslides, rising lake waters, and locust infestations among others. Kenya is also dealing with the current Horn of Africa drought, the worst to strike the region in 40 years" (Climate-Impacted Loss and Damage in Kenya | UNFCCC). Bangladesh, still recovering from the worst floods in more than a century which displaced four million people, is one of the most climate-vulnerable countries in the world. (Bangladesh floods: Experts say climate crisis worsening situation | Al Jazeera). In September 2023, 75% of Mexico was facing drought (Monitor de Sequía en Mexico | Conagua).

The year was the hottest year recorded, with global temperatures reaching 1.48 degrees Celsius above pre-industrial levels, fractionally below the 1.5 degrees that the global community had committed to. 2023 was marked by extraordinary heat, wildfires and weather disasters. Floods, fuelled by climate change and El Niño, hit countries across the globe, causing loss of life and massive damage to infrastructure, including water and sanitation infrastructure.

In March 2023, for example, Tropical Cyclone Freddy devastated Malawi, with widespread floods. The floods impacted access to safe water and sanitation for displaced people living in collective centres. The impacts were particularly severe for women who were forced to walk further to access safe water, and who had reduced access to facilities for menstrual hygiene management. Women using crowded latrines in shared spaces also faced increased risks of gender-based violence.

Selected Significant Climate Anomalies and Events – 2023 | noaa.gov

On a more positive note, 2023 saw the global community agreeing to the establishment of a Loss and Damage Fund—although financial contributions to this fund remain low. The global community also agreed to a Global Goal on Adaptation, which includes water-specific targets.

From an anti-corruption perspective, the outlook was also challenging. On average, across 39 African countries surveyed by Afrobarometer, 58% of respondents felt that corruption had increased "somewhat" or "a lot" in their country during the preceding year. Only 26% of respondents felt that people could report corruption to the authorities without fear of retaliation (Amid rising corruption, most Africans say they risk retaliation if they speak up | Afrobarometer). In Europe, the 2023 Eurobarometer survey on corruption found that 40% of respondents felt that corruption had increased in their country over the past three years, with 70% responding that corruption was widespread in their country. 65% of EU companies think corruption is 'fairly' to 'very' widespread in their country (The Commission's 2023 surveys on corruption show growing scepticism among Europeans | European Commission). In Latin America, the fifth edition of the Capacity to Combat Corruption Index, covering 15 countries totalling 96% of Latin America's GDP, reflected a decline in the regional average score. Mexico's overall score has decreased annually since the first release of the Index in 2019. (CCC Index 2023 Shows Continued Strain in Anti-Corruption Efforts in Latin America | AS/COA)

The state of democracy also deteriorated in 2023, largely due to increased violent conflict and authoritarian actions in non-democratic states. Western Europe was the only region to improve its democracy index. The worst performers were Latin America and the Caribbean, the Middle East, North Africa and Sub-Saharan Africa. (EIU's 2023 Democracy Index: conflict and polarisation drive a new low for global democracy | The Economist Group). CIVICUS reports that, in 2023, almost a third of the world's population lived in countries with closed civic space. Only 2% of the global population lived in countries where they have the rights to freedom to associate, demonstrate and express dissent without significant constraints—down from close to 4% five years before (Monitor: Tracking Civic Space – In Number | Civicus).

At the same time, conflict increased, making the world both less safe and less free. This closing of civic space and constraining of the rights of civil society had significant impacts on the work of anti-corruption bodies and programmes, making it increasingly hard for civil society to hold government to account. Of the three countries where WIN has multi-year programmes, Bangladesh moved from 'repressed' to 'closed', Kenya's status remained 'obstructed', and Mexico's status remained 'repressed' with particular concerns around attacks on journalists.

These worrying trends make the work of WIN even more important, as we seek to improve transparency, accountability, participation and anti-corruption activities in a sector profoundly affected by climate change.

1.2   WATER AND SANITATION DELIVERY

"Every year, underinvestment and inadequate maintenance in water management and critical infrastructure for sanitation, water treatment and storage directly affect billions of people, leaving them without access to clean, safe and healthy water.

Our world is dramatically – and dangerously – off-track to reaching our goal of safely managed water and sanitation for all by 2030. Today, 2.4 billion people live in water-stressed countries, 420 million people still practice open defecation, and millions of women and girls spend hours every day fetching water.

The message is clear. We must change course to achieve universal access to water and sanitation."

António Guterres, United Nations Secretary General, in Blueprint for Acceleration:
Sustainable Development Goal 6 Synthesis Report on Water and Sanitation 2023.

In the most recent synthesis report on SDG6, António Guterres, United Nations Secretary General, warned of how severely—and dangerously—off-track global efforts are to reach water and sanitation for all by 2030. The same report emphasises the need for transparency, accountability, and anti-corruption.

Integrity and accountability, as key ingredients of good governance, remain critical for the effective use of limited financial and human resources in the delivery of water and sanitation. Building integrity practices in water and sanitation institutions contributes directly to the development of capacities to absorb and use funds effectively, and to implement projects efficiently.

"Establishing mechanisms for transparency and accountability, and putting in place measures for anti-corruption, can help funds reach end users"

Blueprint for Acceleration: Sustainable Development Goal 6
Synthesis Report on Water and Sanitation 2023

The **need to urgently change course** was also at the top of the agenda of the UN Conference on Water (formally the 2023 Conference for the Midterm Comprehensive Review of Implementation of the UN Decade for Action on Water and Sanitation (2018-2028), the first such conference in over fifty years. The event resulted in the adoption of the Water Action Agenda, representing voluntary commitments of nations and stakeholders to accomplish the Sustainable Development Goals (SDGs). According to the WRI, however, only 28% of commitments identified a clear source of funding, and the scope of the commitments is insufficient to make the change needed to achieve SDG 6 (What Happened at the 2023 UN Water Conference? | World Resources Institute). Nonetheless, the conference raised the issue of water and sanitation on the global agenda, and the agenda of the UN. The next conference will take place in 2026, hosted by Senegal and the UAE.

1.3 WIN'S STRATEGIC RESPONSE

"... it is fair to say that WIN is definitely doing the right thing, long overdue in a sector where inefficiencies, corruption and abuse of power are amply present."

Swiss Development Cooperation,
External evaluation of the Water Integrity Network (WIN), (2024)

Within this context, WIN's strategy aims to build on many years of experience to achieve impact by scaling its thought leadership, leveraging its strong network of partners, and providing the tools and insights to catalyse measurable progress towards a culture of water and sanitation integrity. The strategy is geared towards three outcomes:

1. WIN's allies and partners advocate for the mainstreaming of water and sanitation integrity;
2. Water and sanitation sector stakeholders in countries where WIN engages mainstream integrity practices in their organisations and work; and
3. Global and regional players mainstream water and sanitation integrity norms, practices, approaches and standards.
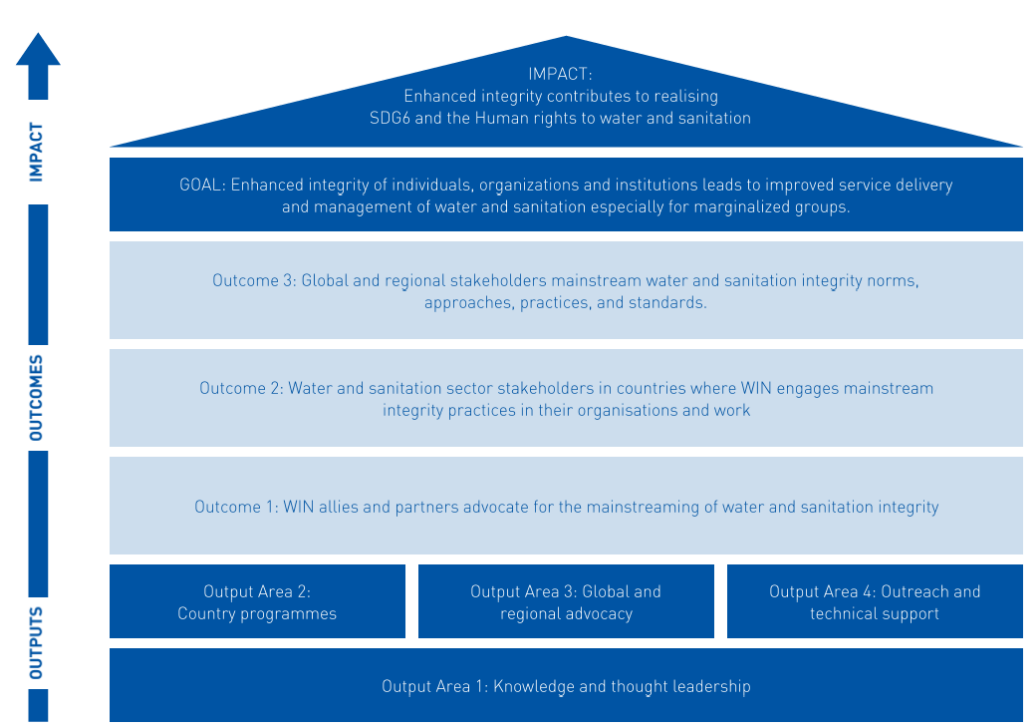
Figure 1: WIN's Theory of Change (Strategy 2023-2033)

In 2023, WIN set the stage for a new strategic period responding to sector trends in four ways:

- Working with partners to embed the strategy in programmes and WIN areas of work, especially in country programmes
- Revitalising partnerships and explore areas for new partnerships
- Deepening work on key topics that are crucial to ensuring sustainable and equitable water services
- Enabling better measurement of impact.

In particular, WIN deepened its work on informal settlements through new training and advisory work. Informal settlements are slated to grow, not least because of the impacts of climate change driving increased urbanisation, and water and sanitation services in these areas are often extremely poor and unacceptably expensive. Integrity practices can play a major role in improving this, as the work with the Lima's water and sanitation utility (SEDAPAL) shows.

WIN strengthened key partnerships at the global and regional level, focusing more on working with regulators in addition to utilities and communities, and expanding our work on sanitation with a particular focus on city-wide inclusive sanitation (CWIS) in East Africa and Bangladesh. This work saw a deepening of our partnerships with the Eastern and Southern African Association of Water and Sanitation Regulators (ESAWAS) and ITN-Buet in Bangladesh.

The impacts of anti-corruption/integrity work are notoriously difficult to measure, and to give a strong basis for the new strategic period, WIN enlisted the help of an anti-corruption monitoring expert to develop a more robust monitoring framework, indicators and monitoring processes, including for country work and tools. 2023 also saw the first implementation of the impact evaluation element of the InWASH tool, in Bangladesh. The results of this evaluation are due in 2024. In addition, we co-authored a paper with SIWI looking at the impact of our most important tools, the Integrity Management Toolbox (which is part of InWASH) in 22 utilities from 2013 – 2018 ([The integrity management toolbox in action: a study of 22 urban water service cases | Journal of Water, Sanitation and Hygiene for Development | IWA Publishing](#)). The review found that within 1 year, over two-thirds of the utilities had implemented 70% or more of their action plans. Several utilities showed significant, especially financial, medium-term improvements.

2   HIGHLIGHTS OF 2023

In 2023 WIN worked with utilities and small water supply systems that together reach an estimated 13.076 million people.

2.1   PREPARING THE GROUND

Thought leadership, training, and research are foundational pillars in fostering actionable change by WIN and the network partners. Together, they create the necessary information and expertise that serve as catalysts for innovation, improvement, and transformation. They also ground the development of tools.

Firstly, thought leadership plays a pivotal role in shaping the direction of discourse and ideation within a particular domain. Complementing thought leadership is training, which equips individuals with the knowledge, skills, and competencies needed to enact change effectively, in the face of evolving circumstances. Meanwhile, research serves as the bedrock of evidence-based decision-making, innovation, and advocacy.

2.1.1   Thought leadership and research

Sanitation

WIGO 2022 highlighted a number of integrity issues relating to integrity in urban water supply and sanitation. Taking this forward, WIN increased its focus on sanitation, particularly in relation to City-Wide Inclusive Sanitation, an area in which little work of this nature has been done.

The report, 'Identifying Integrity Risks in the Citywide Inclusive Sanitation Value Chain' provides a solid basis for exciting new work being undertaken by WIN in this field. Delivering services in urban settings has unique features that drive integrity risks, which are often not highlighted. The analysis conducted by WIN was therefore a first attempt to look at what integrity risks are possible along the sanitation value chain, but also within the CWIS framework. The findings consist of risks that are common to the water sector, such as in contracting, but others that are very specific to CWIS, like the failure to enforce standards for onsite sanitation infrastructure, regressive sewer connection charges that penalise the poor, or unsafe disposal of collected faecal sludge.

Going forward, WIN will use the identified risks in the assessment of sanitation regulatory frameworks in four countries in 2024 and the conceptualisation of integrity tools to address risk.

Finance

During 2023 WIN sharpened its focus on integrity in finance for the water and sanitation sector and in relation to climate finance for adaptation. This built on previous work done by WIN through publications such as Pipes, Policy and Public Money, looking at public finance management and integrity in Kenya (2019).

WIN worked with a team of consultants on the forthcoming Water Integrity Global Outlook (WIGO): Finance and Integrity in Water and Sanitation. We also engaged with a number of stakeholders and experts to help shape the content and provide insight and exchange with the network on the topic, through blogs (on risks with new finance strategies: The Challenge with Blended Finance and the need to better use existing funding: Patching the Holes in the Bucket, both written with IRC and Water Witness International) and through Integrity Talks (Integrity Talk 8 on Making Better Use of Public Funds for Water through Participation and Integrity, held with Sanitation and Water for All, on the contested agendas around the availability of public

funding and the important alliances one can build to hold authorities and funders to account, as in the example of Zambia presented by NGO WASH Forum).

Cross-sector and multi-stakeholder partnerships for water

A set of integrity guidelines on the Water-Energy-Food-Environment (WEFE) Nexus was completed in early 2023. The guidelines make recommendations on how best to work towards integrity in this cross-sectoral framework via four governance areas: institutions, information, investment, and implementation. Jointly with the Bonn Water Network, WIN hosted an integrity talk to launch the guidelines. The event brought together researchers and practitioners to discuss the risks of complex cross-sector initiatives and how integrity can build strong foundations for collaboration in multi-stakeholder approaches.

2023 also gave WIN the chance to further its work on Water Stewardship Initiatives (WSIs), supported by GIZ. Based on the framework for integrity in WSIs developed with the CEO Water Mandate, WIN looked at case studies and success factors in a new guide: Building Effective Water Stewardship Initiatives: The Case for Integrity.

Regulation for and with integrity

WIN and its partners have increased their focus on regulation, with two different objectives: the first being to improve the internal integrity practices of regulators themselves; the second being to embed integrity indicators/measures into regulatory frameworks so that utilities report to the regulator on key integrity indicators.

In Latin America, the work focused on multi-year programmes with ARCA in Ecuador to monitor the implementation of internal integrity practices, and ARCA and AAPS in Bolivia to implement a system of indicators to assess integrity within the regulated utilities. Identified challenges include the complexity of adjusting internal procedures and regulations and the important commitment it requires from regulators; also, the rotation of personal as focal points of the regulators for the integrity programs is a major challenge. An opportunity identified was the willingness of regulators to participate in south-south learning and facilitated knowledge exchange between regulators.

In Eastern and Southern Africa and Bangladesh, the work focused on starting the regulatory framework assessments for integrity in Citywide Inclusive Sanitation in Zambia, Tanzania, Rwanda, and Bangladesh. Preliminary results showed that sanitation regulation is particularly weak if compared with the more traditional focus on water regulation, and that when regulating urban sanitation, efforts have historically focused on public utilities and the sewered sanitation services they provide. Assessing risks and integrity mechanisms in sanitation regulation is new for all contexts.

Sextortion

The Bangladesh research (sextortion regression analysis) was published in Frontiers in Water, co-authored with partners from UNU-MERIT, DORP, and Change Initiative. The analysis shows that women living in poverty, in water insecure households, in rural areas and with low literacy levels are especially vulnerable to experiencing sextortion. Similar research was then launched in Mexico.

Sextortion was also the subject of the popular Integrity Talk 7: Sextortion and Basic Public Services: Preventing Corruption and Ensuring Equitable Access to Water, Sanitation, Health, and Education. Speakers discussed how sextortion manifests in sectors such as water, sanitation, health, and education and how an integrity perspective can help to address this form of corruption. One of the key messages was on the need to recognise and communicate about sextortion as a form of corruption with long-lasting impact on health and society. Equally important is the need to make sextortion a focus of research and compliance efforts.

Kelly Acuña presented on sextortion in a conference organised by the Florida International University, UNESCO and UNAM, called: Water security for a sustainable future. The topic is fairly new in the water sector in Latin America and WIN is the only organisation raising the issue, so the presentation sparked some interest. This resulted in an invitation to speak about sextortion in a diploma course on Sustainable Management of Water and Sanitation Services at the Universidad de San Andrés in Bolivia in February 2024.

2.1.2   Training and capacity building

WIN's courses and trainings enable participants to understand key integrity issues and to learn from global practice in addressing integrity challenges.

WIN is constantly trying to create avenues for its partners and allies from the Global South to showcase, discuss, and share lessons learned and approaches around water and sanitation integrity. In 2023, south-south learning included a WIN-facilitated exchange of experiences between two regulators - ARCA in Ecuador and AAPS in Bolivia. The Integrity Talks also enabled partners from the south to showcase their expertise and experiences.

In 2023, over 500 people were registered in at least one of our four online courses offered free of charge on the Cap-Net platform:

- Integrity basics: Understanding Corruption in Water and Sanitation (EN): 71 registered participants
- Integrity in water and sanitation in Latin America (ES): 157 registered participants
- Integrity in Informal Settlements: Securing the Human Rights to Water and Sanitation (EN): 203 registered participants
- Informal Settlements (ES): 99 registerd participants

Integrity in informal settlements

In 2023 WIN launched an online course in both English and Spanish on Integrity in Informal Settlements: Securing the Human Rights to Water and Sanitation. The course is hosted on the Cap-Net platform and was completed by 150 participants (English and Spanish).

One participant noted that "understanding the experiences of other people from Latin America enriches the knowledge of this problem that is often invisible". Another described it as providing "food for thought". Other comments pointed to participants gaining "a formal understanding and terms that I can use in the development of new projects"; "awareness of the factors that break the integrity of water and sanitation, that I can use in the utility where I work" and knowledge of how better to provide "support to implement human rights to access to water in order to avoid sex abuse and other kinds of problem which can come out in poor settlements."

"[This is] knowledge that I can use with decision makers to make a change in informal settlements"

Participant of the online course Integrity in Informal Settlements in end-of-course evaluation

In addition, WIN began the development of a massive open online course (MOOC) on integrity and informal settlements in Spanish, based on insight form our work in Lima. The MOOC is being developed as part of a research network on Spatial Methods for Urban Sustainability, Technical University Berlin. The team includes staff from WIN and SEDAPAL and academics from Peru.

Integrity in regulation

WIN has been active in expanding and consolidating training opportunities in the fields of sanitation and regulation. In 2023, WIN hosted knowledge sessions in Lusaka (Zambia) and Dhaka (Bangladesh) to exchange experiences of regulation in CWIS and to discuss the integrity linkages. The outcomes of these sessions were instrumental in the development of an online course that will be hosted on the Moodle platforms of ESAWAS and ITN-Buet.

WIN also supported the establishment of the ESAWAS training hub. The idea to open a training centre for regulators in Africa came as a response to the lack of structured programs around the world offering training for regulators and therefore, they always tend to learn from practice. WIN was invited to contribute on issues of governance (including integrity, accountability, transparency, participation and the human right to water). WIN also supported ESAWAS with the development of online material for the training hub.

Integrity in utilities

In late 2023, WIN conducted its first external training of the updated InWash tool, in the context of WIN's work with Kenya water utilities that began in 2024. The training was carried out in Nairobi with a mix of WIN partners, consultants, and experts who brought important learnings from the Kenyan context to the training and that will inform the application of InWash in the country.

2.1.3   Tool development

The Framework for Integrity in Infrastructure Planning (FIIP) is a new tool for integrity in infrastructure planning. It is in development since 2021 with the Infrastructure Transparency Initiative (CoST), in a project funded by the IADB, combining a desktop review for mapping integrity risks in upstream stages of water infrastructure development and a pilot test. The tool is designed to help identify integrity risks in the planning phase of water infrastructure projects. It is a set of indicators and associated data points that can be used by contracting authorities, utilities, or other institutions planning water infrastructure.

The first pilot, documented in a case study, proved that FIIP was useful and effective in identifying both procedural risks (breaches in process like missing feasibility studies) and broader integrity risks (inequitable investment decisions based on insufficient data). The second pilot, also funded by IADB, began in September 2023 with Empresa Pública Metropolitana de Agua Potable y Saneamiento de Quito, EPMAPS. This project will be completed in mid 2024.

After this project, CoST was to review its data standard to develop new sustainability modules. Corruption and integrity issues formed part of their internal discussions.

WIN also worked on refining another data-based tool for risks analysis, the Water Integrity Risk Index (WIRI) so that it can be published in 2024 as a standalone and user-friendly online app.

2.2   AT THE COAL FACE

2.2.1   Listening to partners (partner survey)

WIN carries out an annual partner survey, to ascertain what partners have been working on, what they are seeing as key integrity issues in the sector, how well WIN is serving them, and what they would like to see more of. In 2023, 80% of respondents expressed that they were very satisfied, or satisfied with the support that WIN offers. 71% of respondents had used or referred to WIN research or publications during the year, and the majority of respondents who had used our research or publications found them extremely useful or moderately useful.

The respondents identified a range of integrity challenges that they experienced in the sector, including:

- Challenges in procurement integrity including collusion in tenders and procurement; sub-standard materials used in rural water supply; 'Briefcase' contractors who win or buy work and then sub-contract with insufficient resources for a good job to be done.
- Systemic challenges that lead to a lack of accountability among public sector actors and NGOs in the water sector including overly ambitious regulations and control systems that lead to actors who want to take action circumventing them; the allocation of subsidies to local authorities, which in the end rarely serve those in need; lack of transparency and accountability in the allocation and monitoring of public funds and lack of information on beneficial ownership, and lack of capacity of communities to hold service providers accountable.
- Lack of transparency in data sharing and accessibility, and
- Privatisation of water supply which disenfranchises the poor and vulnerable; and private water vendors colluding with water officers, especially in informal settlements, to sell water at high prices, when they have blocked public pipes.

The survey also shows that, in addition to the work carried out by the WIN staff, or that is funded through WIN grants, and which has been highlighted in this annual report, there is also considerable work that WIN partners and allies carry out independently. While it is not always easy to track this work in a widespread network, the annual partner survey allows us to identify some of the work being carried out. For example, in Kenya, KEWASNET contributed to the input of the Water Bill 2022 and made a case for the inclusion of good governance, integrity, transparency, and accountability.

2.2.2   Country programmes

WIN has multi-year programmes running in Kenya, Bangladesh and Mexico. In addition, WIN worked in several countries in Latin America through its ongoing partnership with the IADB. In East Africa, WIN, through its partnership with ESAWAS and its work on CWIS and integrity, expanded its reach to include regulators from Zambia and Rwanda. WIN also worked with UWASNET to prepare a proposal to the Hilton Foundation for integrity work in Uganda.

While we experienced a high turnover of country coordinators, we have hired new staff, developed 4-year strategies, signed partner agreements and developed monitoring frameworks so that we have a solid foundation for our country level work in 2024. There was significant under-expenditure on country programmes due partly to the length of time that it took to develop and embed the country strategies with country partners and partly due to two new country coordinators who needed time to get up to speed.

Kenya

WIN has worked in Kenya since 2011. Over the years, it has built strong and constructive relationships with both civil society and key government partners, particularly the Water and Sanitation Regulatory Board (WASREB) and the Water Sector Trust Fund (WSTF). WIN supports water sector organisations including civil society organisations, government institutions and service providers in addressing integrity risks internally and through their programmes.

In 2023, WIN and partners (KEWASNET, NIA, KWAHO and CESPAD) in Kenya developed a four-year strategy for 2023-2026, which focuses on:

- WIN allies and partners taking collective action and advocating for sanitation and water integrity in Kenya,
- Partners and relevant stakeholders at county and national level integrating integrity tools, procedures, and practices into their work,
- Enhancing the integrity within governance models of climate financing for water and sanitation, and
- Deepening the understanding of water and sanitation stakeholders on the WASH legal and policy framework in relation to integrity.

In addition to the work on strategy, the water integrity programme in Kenya led to several achievements.

WIN trained 10 coaches drawn from both public and civil society organisations working with water and sanitation on how to implement InWaSH. The introduction of InWASH will boost the array of tools being implemented locally. With support from KWAHO, NIA, and KEWASNET, 66 people drawn from various organisations were also trained to facilitate IMT-SWSS (Integrity Management Toolbox for Small Water Supply Systems) work. This tool, which has previously been endorsed by WASREB, is used in several counties in Kenya to develop capacities of water committees in rural regions and strengthen compliance and performance. In 2023, WIN partners implemented the IMT-SWSS through 28 workshops, with participants drawn from water committees in Makueni, Narok, Kwale, Kitui, Kajiado, Marsabit and Turkana counties. This work was funded partly by WIN and partly by partners themselves.

IMT-SWSS for rural water supply systems in Makueni county: compliance and more resources

The IMT-SWSS was used in four community groups in Makueni county in 2023, with support from NIA and EKWIP partners. The participants noted great success, mentioning especially improvements in team dynamics, revenue collection, and general management of the systems. All fours committees took steps towards registering as Water Resource User Associations (WRUA) – an important element of compliance. During implementation phase, NIA provided additional training and guidance on developing budgets. Before these trainings, Committees were not budgeting to guide their operations. They are changing this.

As a result of better management, one community group received new funding of 4.9 million Kenya Shillings from the County Government to facilitate the pipeline extension. Another group managed to repair their solar panels and thereby save on the cost of electricity, enabling them to save more money and as a result, pay off a debt of 767,000 KES they owed to Kenya Power and Lighting Company. There is support from the Makueni County Government for the work, with new funding being proposed fro continued support of IMT-SWSS.

The work of the WSTF was the focus of a session at the 2023 IWA conference in Kigali. A memorandum of understanding was signed between the WSTF and WIN to further the relationship.

Right to left Eng. Richard Cheruiyot – Director Monitoring and Compliance ,WASREB, Tobias Omufwoko, CEO WASH Alliance, Malesi Shivaji,CEO KEWASNET, WIN BOARD, Jane Nyamwamu, Gedion Ketente, MD Nolturesh, Patrick Lagat, Advisor Presidential Economic Commission amongst the participants during the Roundtable on integrity in water and sanitation – Nairobi, Kenya, 2023

The WIN Supervisory Board held one of its meetings in Nairobi and took the opportunity to host a roundtable on integrity in water and sanitation in Kenya with key actors in the sector. The roundtable was attended by the Presidential Advisor on Open Government and the Presidential Advisor on Water and Climate Change. A wide-ranging and practical discussion was held on how to deal with integrity issues in the sector, including the funding of a large programme of new dams, high levels of debt in the sector, and tariff indexation.

Kenyan youth, through youth parliaments supported by the programme, are organising and want to act on their conviction that WASH funds are not 'well utilised'. General elections were held in August 2022. In the campaign period, the youth mobilised through the respective youth parliaments, engaged prospective candidates and obtained water-focused election promises from them based on the candidate manifestos. This formed the basis of the development of an Election Promises Monitoring tool (EPM) by the youth parliaments of Kisii, Kisumu, Kakamega and Busia and a national monitoring tool by the national youth parliament chapter, which is being used to hold elected politicians accountable. The active role of youth was made possible by several years of engagement and training after initial set up of county then national-level youth parliaments for water. Partners have reported that, with election monitoring and current work, youth are now vocal change agents, influencing action, policy and budgets at county level.

Kisumu youth parliament courtesy call to CEC Public Service and Administration Madam Judith Oluoch who is also the acting County Executive Member – Water, Environment and Natural resources Kisumu county, 2024 (photo by KEWASNET)

Bangladesh

The work in Bangladesh focused on two streams. The first was the development of a national four-year strategy for integrity in water and sanitation. The second was the implementation of the CWIS project with ITN-Buet and DPHE. Substantially increased funding was obtained for work in Bangladesh.

As part of the development of the new strategy, WIN commissioned an 'Assessment of integrity in the Bangladesh water and sanitation sector', carried out by Change Initiative. The assessment reviewed the integrity elements of the water and sanitation sector in Bangladesh, analysed the legislative and policy framework and evaluated the existing state of transparency and accountability. The assessment revealed that Bangladesh has a well-established framework for

managing its water supply and sanitation resources, including tracking service standards, planning and financing facilities, and ensuring the functioning and upkeep of resources. However, improvement is needed in performance monitoring, corrective measures, incentives, and sanctions. Oversight and regulation also need improvement in several categories, such as handling complaints and establishing and enforcing standards for water access and sanitation facilities. Overall, the assessment found that while there are policies and regulations in place, there are significant weaknesses in implementation, monitoring, and enforcement.

The integrity assessment was used to initiate a conversation with BAWIN members around the new country strategy. The assessment also informed the identification of opportunities for change that country partners will respond to through projects starting in 2024. With the development of the national strategy, it became clear that WIN needed to expand the pool of implementing partners in Bangladesh. This was done through issuing a 'Call for Proposals,' outlining broad areas of interest (opportunities for change) based on the findings of the integrity assessment and previous work in the country. As a results, WIN already established partnerships with three new organisations: DASCOH Foundation, WAVE Foundation, and the Bangladesh Water Partnership.

Training on key concepts relating to governance, regulation, and CWIS was provided to 18 participants from municipalities and utility companies in the offices of ITN-BUET. Tanvir Ahmed (Director of ITN-BUET) provided an introductory presentation on CWIS in Bangladesh. As part of the training, participants mapped CWIS integrity risks in Bangladesh, looked at roles, responsibilities, challenges and alternatives to improve sanitation services. ITN-BUET expressed a strong interest in bringing different organisations in Bangladesh into close collaboration with regulators in Africa to learn from one another, which is one of WIN's priorities for 2024.

Mexico and Latin America

WIN has been working in Mexico since 2019 to promote greater integrity and reduce corruption risks in the water sector. Its main areas of action have been:

- the development and adaptation of methodologies and tools for implementing integrity initiatives;
- capacity strengthening, with an emphasis on community water and sanitation systems;
- the development and implementation of integrity plans in water and sanitation service providers and water committees;
- strengthening partnerships with local actors to promote integrity in the water sector; and
- promoting the inclusion of a gender perspective in the analysis of integrity failures.

The WIN Mexico Strategy 2023-2026 aims to contribute to realising Sustainable Development Goal 6 and guaranteeing the human rights to water and sanitation by strengthening integrity in individuals and organisations participating in the water and sanitation sector. This will improve management and service delivery, especially for marginalised groups. The strategy combines well-tested approaches, such as work with communities, the creation of strong alliances for integrity advocacy, and gender-focused integrity management with new pathways, in particular Integrity management to promote resilient communities in the face of climate change. This implies broadening WIN 's network in Mexico and mobilising more financial resources to meet the increasing need for integrity interventions.

The range of actions carried out by WIN staff and WIN partners during 2023 contributed to the broader framework of the WIN Mexico strategy by working at different levels with academia, NGOs, service providers and communities, to strengthening integrity and hence improving management and service delivery. The actions by WIN partners included a strong gender and social inclusion focus, aligning with the larger strategic direction of improving the water and sanitation provision for marginalised groups in Chiapas and Central Mexico.

"Through the Chiapas Agenda, we will seek to influence legislative, municipal, state and federal candidates, where one of the key points is to seek commitment to advance the human rights to water and sanitation through citizen participation, transparency and paying of accounts."

Cántaro Azul

Sandra de La Cruz Dominguez, OMSCAS Berriozábal (2nd left); María Luisa Gómez Pérez, APAMS Sitalá (2nd right); and Eusebio Pérez Aguilar, APAMCH, Chenalhó (1st right) at the 3rd 'Encuentro por el Agua' presenting demands for water and sanitation led by women and indigenous communities, San Cristobal de las Casas, Chiapas, 28 November 2023. (Photo - Cántaro Azul).

WIN has supported Cántaro Azul since 2019. In 2023, Cántaro Azul designed a broad advocacy strategy, as part of the lead up to the 2024 elections. They organised three forums on Water ('Encuentros por el Agua') focused on hearing the protests and proposals of rural and indigenous communities, women and youth with regards to water. These forums served as a co-creation exercise for the Chiapas Agenda. The intention is to get electoral candidates to commit to the points in the Agenda, and then, if elected, to work together on their realisation. The 15 commitments of the Agenda include, among others:

1. Democratisation of the water sector based on citizen participation, anti-corruption, and accountability;
2. Gender perspective in all policies and programmes related to water and sanitation;
3. Strengthening of community water management (Constitutional recognition, direct economic and technical support) and promotion of public-community collaboration for accountability.

■ WIN projects,
■ WIN and Consortium projects,
■ Consortium projects
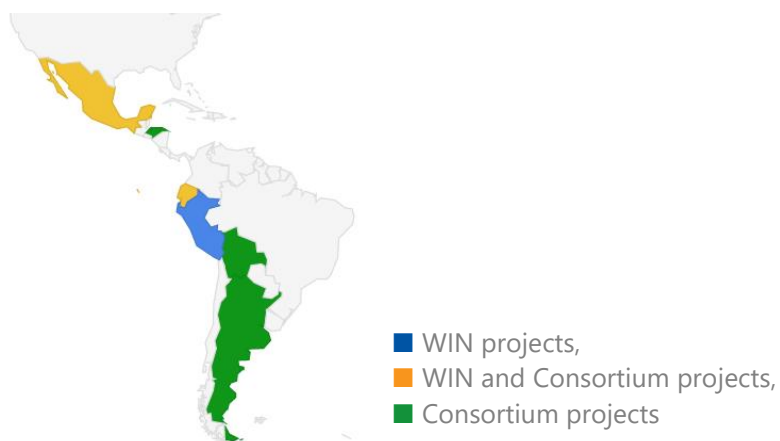
WIN and its partners were active in at least six other countries in Latin America, in projects primarily funded by the IADB. Part of this work was through the ongoing consortium of WIN, cewas and SIWI. As WIN, we worked in Mexico (with Controla Tu Gobierno, Cántaro Azul, UNAM and The Water Transparency Foundation); in Peru (with SEDAPAL utility, UrbesLAB, and Pontificia Universidad Católica del Perú); in Ecuador (with EPMAPS utility) and with CoST in other locations. The consortium worked in Mexico (with SAPAS La Piedad utility and CEA Querétaro utility); in Ecuador (beginning a multi-year programme with ARCA, the regulator, and EPMAPASP-Jipijapa utility); in Honduras (with ERSAPS, the regulator); in Argentina (with AySA utility); and in Bolivia (beginning a multi-year programme with AAPS, the regulator, and SeLA Oruro utility.

WIN hosted a specialist webinar on Action for Integrity in the Water and Sanitation Sector in Latin America for regulators and utility managers to share their experiences on key aspects of integrity management in the provision of water and sanitation services. Over 50 people attended, including our Latin American integrity consortium partners, SIWI and cewas, and the IADB. Participants identified three success factors for integrity change management processes:

- the commitment of municipal or state authorities and the utility to the integrity change management processes:
- the structure of the change process, including diagnosis, the formulation of a roadmap and monitoring of the commitments made, and
- the commitment and motivation of the utility's personnel to carrying out the actions in the roadmap.

The utilities expressed that working with the consortium (WIN, cewas and SIWI) has allowed them to think of new ways of working to achieve integrity, understanding that the integrity process requires continuous improvement.

The SEDAPAL story: supporting changes in practice for greater integrity in water provision

During the COVID-19 pandemic, SEDAPAL, the water and sewerage utility in Lima, Peru, signed an agreement with the Municipality of San Antonio de Huarochirí to provide free drinking water to the residents of the Jicamarca informal settlement, via a fleet of water tankers. In September 2022 a media investigation revealed that water was only being delivered every 10-15 days and that recipients were being illegally charged for the water. Water was also being diverted and sold to fill swimming pools, water gardens, supply construction sites, and replenish private wells and cisterns.

In December 2022, SEDAPAL's integrity and compliance team, with the support of WIN, held an Integrity Management workshop using an Integrity Management Toolbox (IMT) tailored to the challenges of service provision in informal settlements. During 2023 WIN maintained oversight of the implementation of SEDAPAL's planned integrity improvements with respect to three primary purposes: strengthening

contractor obligations, strengthening procurement and due diligence, and strengthening monitoring and complaint channels.

SEDAPAL implemented concrete measures to improve accountability both within their own organisation, with their vendors, and for community members to be a part of the process. SEDAPAL's Integrity Unit believes that their engagement with WIN, both with using the Integrity Assessment in previous years, and using the Integrity Management Toolbox focusing on service in informal settlements, helped them to practically improve and advocate for integrity work following the scandal.

Details of SEDAPAL's success in addressing the integrity breaches were captured a WIN case study: Dealing with Water Service Delivery Challenges in Informal Settlements: the Case of SEDAPAL in Lima, Peru (Case Study)

2.3   GLOBAL AND REGIONAL WORK

WIN's work putting integrity on the water and sanitation sector agenda and encouraging proactive steps to closing the spaces for corruption is widely recognised. This is evident, in part, in invitations from donors, partners and sector associations to speak at numerous events. During 2023 this focused, inter alia, on our work with utilities, integrity and informal settlements, finance, and integrity management.

Not only does this signal an interest in integrity in general, but it has also led to engagement with WIN's approach and tools. For example, the role of accountability is being recognised not only in the 'traditional' way—a well-known foundation of democratic process and a mainstay of good development practice. It is increasingly being recognised as a central tenant of integrity and good governance. There is still a long way to go, but WIN has been successful in developing, mobilising and convening dynamic networks of partners and allies, brokering knowledge, thought leadership, and offering practical and bespoke integrity management tools. The value-add of WIN's suite of context-adaptable integrity management tools and processes is recognised by influential multilateral organisations, regulators, utilities, and civil society organisations around the world.

The additional substance to these has come about through learning by doing, developing an increasingly sophisticated analysis and leveraging of influence and action way beyond the sum total of twelve staff members in the engine room.

2.3.1   Keeping integrity on the agenda

UN Water Conference

A major achievement of 2023 was WIN's role in the UN Water Conference. WIN helped to shape the #HearingTheUnheardHRWS session with End Water Poverty, which included an address by Pedro Arrojo-Agudo. UN Special Rapporteur on the Human Rights to Water and Sanitation. WIN staff made presentations in a session hosted by Simavi on Gender Transformation, a session hosted by Water Witness International on Where is the Accountability?, in the OECD Water Governance Initiative 10-year celebration and at the Launch of the World Bank IBNet benchmarking tool. This tool includes integrity indicators based on input by WIN to the IBnet team.

WIN was also instrumental, in support of Water Witness International, in drafting a letter to the UN Secretary General raising concerns with respect to the lack of accountability, rigour and ambition at the conference. The letter was signed by more than 100 water experts from research institutions and civil society groups, across five continents.

At other major events for the water and anti-corruption sectors: WIN moderated a session at the OECD Integrity Forum in which the Infrastructure Transparency Initiative (CoST) presented the work done by both organisations on the Framework for Integrity in Infrastructure Planning (FIIP). At the IRC All Systems Connect conference, WIN hosted a session on climate finance and maladaptation. WIN's Executive Director participated in a session on climate justice and was invited as a member of the Wisdom Council established to draw out key lessons from the conference. She engaged with the finance stream in particular. One of the recommendations of the conference was that it is important to use available financial resources better before looking for additional resources, and the sector should focus more strongly on how to do this.

2.3.2   The integrity voice in global networks

WIN strives to raise the integrity perspective in global water and sanitation sector debates including through active participation in the governing structures of leading networks. In 2023 we continued our relationship with SWA, GWOPA and the Fair Water Footprints alliance, hosting joint events and contributing to position papers. Barbara Schreiner, WIN's Executive Director continued her membership of the Steering Committee of the Open Government Partnership and continued to serve on the Steering Committees of the OECD Water Governance Initiative, SWA and End Water Poverty.

2.3.3   Taking the stage at the 5th Global WOPs Congress

As part of its deepening collaboration with the Global Water Operators Partnerships Alliance (GWOPA), WIN hosted two sessions at the 2023 Global WOPS Congress, and brought Mr. Zakir Hossain, of the Rajshahi Water Supply and Sewerage Authority (RWASA) in Bangladesh, and Mr. Julio Héctor Milla Altabás, of the Lima Water Utility Company (SEDAPAL) in Peru to the conference to share their experiences and expertise.
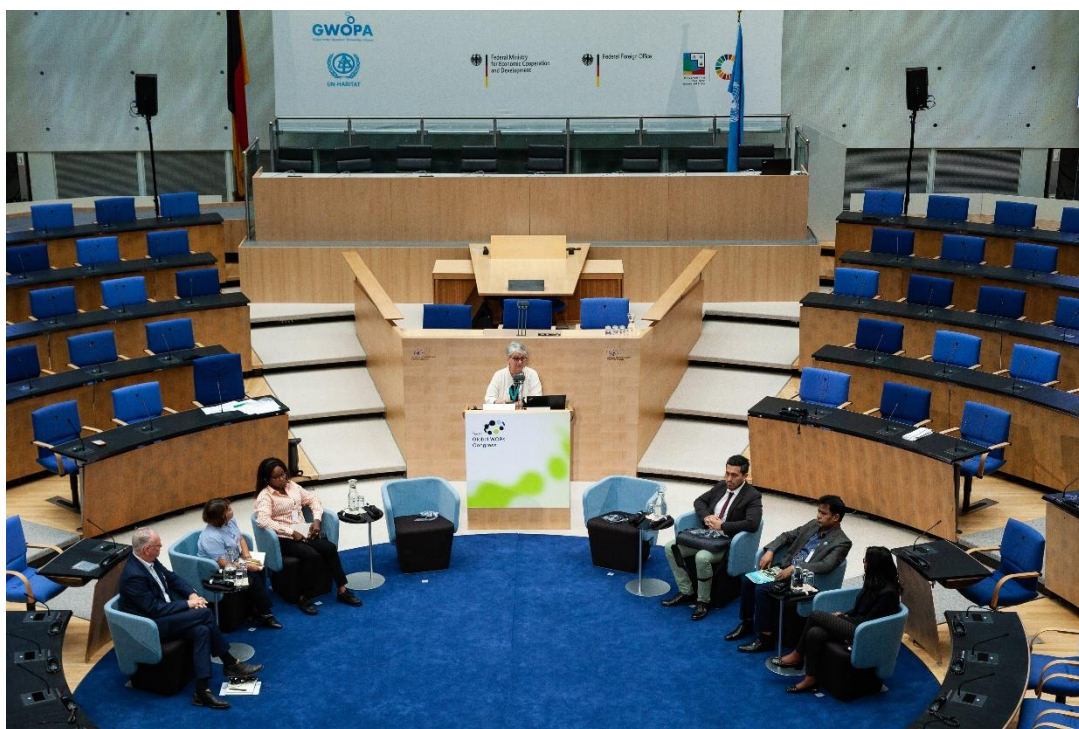
5th Global WOP's Congress 2023 – Barbara Schreiner introducing a session on Leadership for transparent and accountable water operators, organised with VEI and GWOPA: Photo by GWOPA.

The first session was on Leadership for transparent and accountable water operators. The session addressed how, across the world, transparency, accountability and integrity are increasingly recognised as not only good-to-have or right-thing-to-do, but indispensable in effective delivery of reliable, sustainable water services by water operators. It also focused on tools to enable integrity change management in water utilities. The session highlighted the importance of building leadership for integrity at all levels in an organisation, and the need to sustain motivation for integrity change management over time.

The second session was on Equitable water and sanitation provision in low Income areas and informal settlements. It addressed a key concern relating to how integrity failures and risks compound the poor provision of services to informal settlements. The session explored the efforts of utility companies, WOPs, public authorities and civil society organisations to extend services to low-income areas and informal settlements. Panellists discussed challenges they face on the ground, including around land tenure and urban planning, accountability, transparency and participation, water affordability, and embracing technological development and innovation.

2.3.4   Integrating integrity in climate adaptation thinking

In 2023, WIN's work on climate change focused predominantly on getting the issue of integrity in climate finance and adaptation on the agenda in international settings. At the IRC All Systems Connect conference in May 2023, WIN led a session on the risks of maladaptation stemming from poor integrity, tackling the issue from a cross-sectoral and systems thinking approach. In October 2023, WIN co-organised a session with Ciudadanos por la Transparencia at the OGP Summit, on how open government can help to address environmental corruption and its linkages to climate change. In addition, WIN held several joint meetings to share both its Guidelines for Integrity in WEFE Nexus and Water Stewardship Initiatives, areas of water resource management where climate change features heavily. Finally, WIN worked to capacitate national, regional, and international actors on integrity and climate change through its engagement with the Peer-to-Peer Learning Alliance on Climate Finance Integrity and GIZ's community of practice on Water and Climate. WIN was invited by GIZ to give a presentation at the annual learning event of the Alliance, covering information about WIN, our climate focus, work with regulators, and several tools that could be of interest - AWIS, WIRI, and the FIIP, as well as InWash. Members of the P2P alliance are national or regional environmental-related agencies, most or all of which are GCF-accredited.

WIN was also invited to give a presentation to GIZ's internal community of practice on Water and Climate. The presentation covered the links between the climate and water crises, the importance of participation and representation in relation to decision-making processes on water resources management in the context of climate change, some of the challenges to achieving participation, and practical approaches to overcome these challenges.

2.3.5   Weaponisation of water

In response to the weaponisation of water in several conflicts during 2023, WIN developed a petition calling on the United Nations to develop a process for economic sanctions and diplomatic isolation to be imposed on any country that uses water as a weapon of war and the establishment of an international body to monitor and investigate cases of water weaponisation. The petition was signed by over 1 000 organisations and individuals.

The International Secretariat for Water in Canada noted that the WIN-led condemnation of the use of water as a weapon of war inspired several of their members to take a stand on this subject.

3   OVERVIEW OF 2023 POSTS AND PUBLICATIONS

Title	Partners
REPORTS, BRIEFS, GUIDELINES	
A Guideline for Strengthening Integrity in the Governance of the WEFE Nexus Approach	GIZ
Building Effective Water Stewardship Initiatives: The Case for Integrity	GIZ
A Framework for Integrity in Infrastructure Planning (FIIP): A data tool by WIN, CoST and the IDB, to improve early-stage water infrastructure planning and decision-making	CoST, IDB / BID
EXTERNALLY PUBLISHED RESEARCH PAPERS	
The integrity management toolbox in action: a study of 22 urban water service cases	SIWI, cewas
Transparency, governance, and water and sanitation: Experimental evidence from schools in rural Bangladesh	Stockholm University
When vulnerabilities are exploited—The role of sextortion in the WASH sector in Bangladesh	UNU-MERIT
POSTS	
Can AI and emerging technologies for integrity contribute to water sustainability?	GTI, GCF, CoST, OCP
Citywide Inclusive Sanitation (CWIS): Better Projects through Integrity (Integrity Talk 9)	EAWAG, WSUP, ITN-BUET, CDD India
Closing civic space poses a threat to accountability interventions shown to benefit water sector	
Enhancing Integrity Management of Water Utilities for Sustainable Water	
Making Better Use of Public Funds for Water through Participation and Integrity (Integrity Talk 8)	SWA, TNC, CESR
More integrity > more trust > more effective water stewardship initiatives	
Not just procurement risks: red flags in how water infrastructure is planned	IDB / BID, CoST
Partnerships for water resilience need integrity foundations	
Pledges to Loss & Damage Fund at COP28: Calling For Accountability in Climate Finance	WWI, IRC, KEWASNET
Sextortion and Basic Public Services (Integrity Talk 7)	IAWJ, DCU, UNU-MERIT, UNAM, Uppsala Uni, ANEW, EWP
Stop the weaponisation of water	
Water and Sanitation Finance: Patching the Holes in the Bucket	IRC, WWI
Water and Sanitation Finance: The Challenge with Blended Finance	IRC, WWI

4   GOVERNANCE AND STAFFING

4.1   GENERAL ASSEMBLY OF MEMBERS (GA)

The General Assembly of Members is one of the key governance structures of WIN, responsible for approval of the organisational strategy. At the GA meeting in November 2023, membership of the General Assembly was refreshed as follows:

Member	Name	Status
Individuals	Letitia Obeng	Term of office extended to end 2024; Chair of GA and Board
	Vasudha Pangare	Term of office valid to end 2025
	Peter Conze	Term of office renewed to end 2026, member of Board
	Dick van Ginhoven	Term of office renewed to end 2026
	Vincent Lazatin	Term of office expired in 2023
	Fermín Reygadas	Newly appointed, to end 2026
	Oriana Romano	Term of office extended to end 2026
	Robert Gakubia	Term of office valid to end 2025; member of Board
	Smita Rawoot	Resigned due to change in employment
	Alana Potter	Newly appointed in personal capacity to end 2026; member of Board
Organisations	Aquafed	Term of office still valid
	GWOPA	Term of office still valid
	IRC	Term of office still valid; elected as Board member to end 2026
	SIWI	Term of office still valid
	EWP	Term of office still valid
	IWMI	Term of office extended to 2026
	Youth World Parliament	Term of office still valid

4.2   SUPEVISORY BOARD

In November 2023, the WIN General Assembly elected the IRC to join the Supervisory Board and confirmed Alana Potter's membership of the Board in her individual capacity. Letitia Obeng's position as Chair was extended for only one year and not for a full term, at her request. This meant that the membership of the Board was Letitia Obeng (Chair of the Board), Peter Conze, Robert Gakubia, Alana Potter and IRC (represented by Ingeborg Krukkert).

The Supervisory Board met three times during 2023, including one in person meeting in Nairobi, which also enabled the Board to engage with country partners and allies.

4.3   WIN PARTNER NETWORK

The achievements presented in this report are the achievements of a wide network of organisations, arising from collaboration, exchange and mutual learning.

During the course of 2023, WIN shifted its network policy to enable formal membership. In this way, 28 partners reconfirmed and formalised their partnership with WIN. Additional new partners submitted membership requests including: WAVE Foundation, Water Transparency foundation, WASH Alliance Kenya, CDD India, and the Dhrubotara Youth Development Foundation.

WIN signed separate partnership agreements with 11 other organisations, including ESAWAS, and became a member of the Alliance for Water Stewardship.

4.4   FUNDERS

We are 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.

5   AUDITED FINANCIALS

WIN's financial statements for 2023 were audited by dhpg Berlin GmbH

Approval by Board June 24, 2024

Discharge of Executive Director June 24, 2024

5.1   ACTUAL EXPENDITURE AGAINST BUDGET BY WORK AREA

The financial statements show significant under-expenditure for the year. This was in part due to two key factors. The first was the introduction of the new Strategy. Time needed to be spent on developing country strategies in line with the global strategy and this took longer than was expected, resulting in low expenditure on country level programmes. Embedding the new strategy into a work plan and aligning the work plan with the new strategic objectives also took time, as did the development of a robust monitoring and evaluation system. At the same time, 2022 saw the loss of three experienced and valuable members of the team. Several new staff members came on board in late 2022 and early 2023 and they needed to be on-boarded and brought up to speed with WIN's work. This also delayed implementation of work.
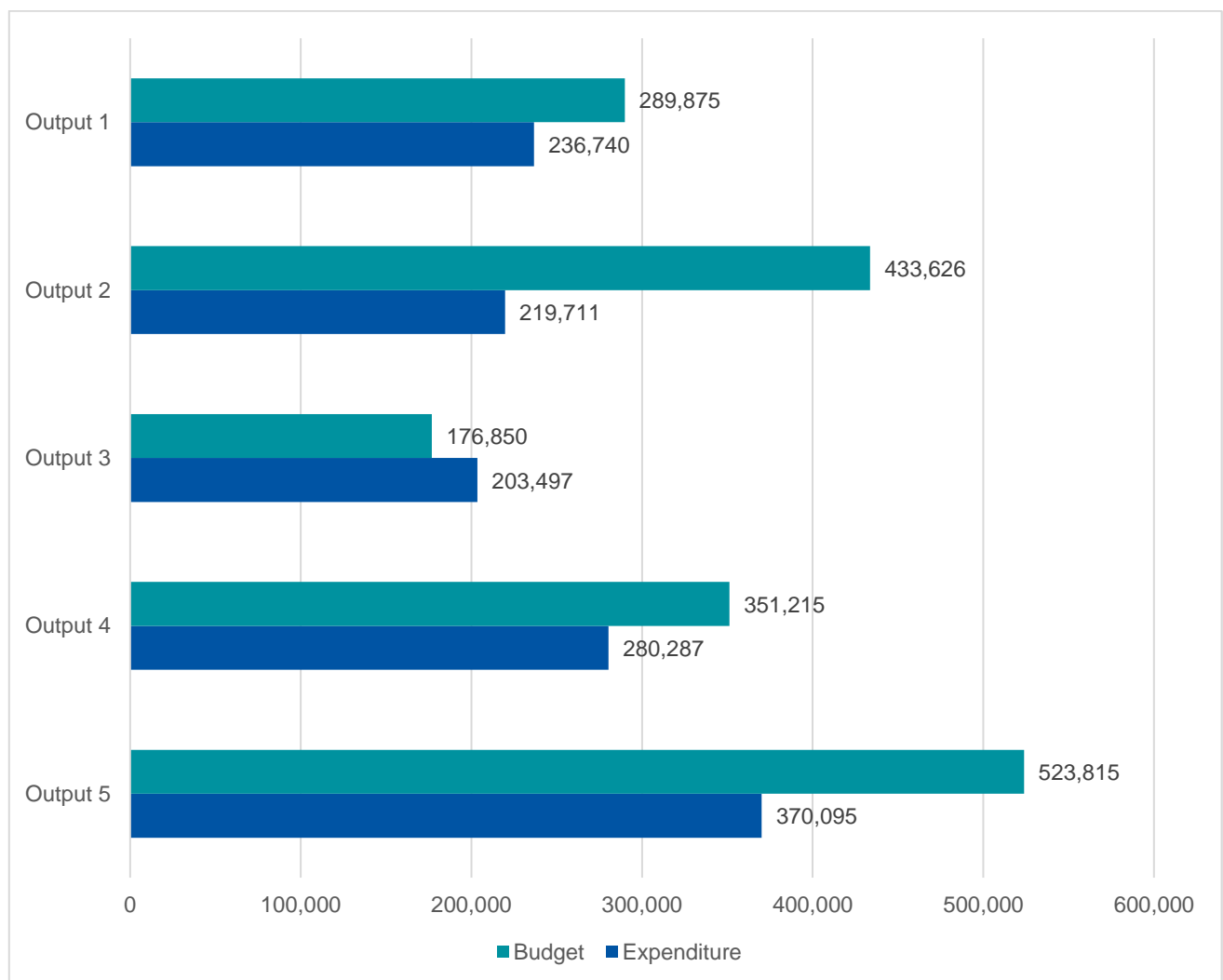
	Budget adopted by GA 11/2022	Revised Budget adopted by SB 08/2023	Service	Total expenditure	Deviation Budget 08/2023
O1: Knowledge & Leadership	**377,875**	**289,875**	**0**	**236,740**	**-53,135**
Tools	79,125	39,126		41,764	2,638
Research & Evidence	132,375	107,125	0	95,242	-11,883
Capacity Building & Knowledge Man.	72,375	42,124		59,173	17,049
Comms support	94,000	101,500		40,561	-60,939
O2: Country Programme	**368,375**	**433,626**	**16,505**	**219,711**	**-213,915**
South (East)-Asia	99,250	167,375		72,693	-94,682
East-Africa	138,000	149,063	16,505	78,238	-70,825
Latin America	105,125	94,125		35,482	-58,643
General Country Support	14,250	13,313		27,792	14,479
Comms support	11,750	9,750		5,506	-4,244
O3: Regional & Global Programme	**207,975**	**176,850**	**0**	**203,497**	**26,647**
Cross-cutting Awareness Raising & Advocacy	98,625	76,500		80,929	4,429
Integrity & Service Delivery	28,125	18,375		11,236	-7,139
Awareness Raising	31,000	40,375		13,307	-27,068
Network	21,975	19,725		36,252	16,527
Comms support	28,250	21,875		61,773	39,898
O4: Tools, Services & Assessments.	**448,400**	**351,215**	**146,178**	**280,287**	**-70,928**
Tools Promotion	13,375	12,813		8,048	-4,765
Trainings & Online Courses	21,250	14,500		14,981	481
Services & Assessments	385,025	295,152	146,178	239,139	-56,013
Comms support	28,750	28,750		18,119	-10,631
O5: Governance & Management	**462,875**	**523,815**	**0**	**370,095**	**-153,720**
Management	338,125	310,502		177,933	-132,569
Governance	14,750	17,500		41,237	23,737
HR	49,125	135,313		91,735	-43,578
Fundraising	55,000	54,625		52,308	-2,317
Comms support	5,875	5,875		6,882	1,007
Total	**1,865,500**	**1,775,381**	**162,683**	**1,310,330**	**-465,051**

5.2 INCOME AND EXPENDITURE

		2023	2022
INCOME			
1. Income from grants		1,147,538.90	1,503,146.42
2. Service income		113,883.35	203,235.05
3. Other income		35,822.37	33,188.25
4. Work in progress		54,819.25	-25,480.07
Total Operating Income		**1,352,063.87**	**1,714,089.65**
EXPENDITURE			
5. Expenses for purchased service / funds to partners		318,646.95	694,210.88
Gross profit		**1,033,416.92**	**1,019,878.77**
6. Personnel expenses			
	a. Salaries	671,213.90	670,630.72
	b. Social security contributions	139,986.35	144,980.39
7. Amortization of intangible and depreciation of tangible assets		9,821.50	11,761.45
8. Other operating expenses		206,124.16	186,663.34
9. Other interests and similar income		0.00	-52.00
10. Taxes on income and earnings		388.06	262.15
Other operating expenditures		**1,027,533.97**	**1,014,246.05**
Earnings after taxes / net income or loss		**5,882.95**	**5,632.72**
11. Result carried forward from previous year		57,552.41	51,919.69
12. Adding to or withdrawal from reserves			
ANNUAL RESULT		**63,435.36**	**57,552.41**

5.3 BALANCE SHEET

		Closing balance (31/12/2023)	Closing balance (31/12/2022)
ASSETS			
A. LONG-TERM ASSETS			
I. Intangible assets			
	Acquired concessions, industrial property rights and similar rights and assets as well as licenses to such rights and assets	3,083.00 €	501.00 €
II. Tangible assets			
	1. Technical equipment and machinery	6,391.00 €	7,382.00 €
	2. Other equipment, factory and office equipment	45,209.00 €	50,832.00 €
B. CURRENT ASSETS			
I. Work in progress		54,819.25 €	0.00 €
II. Receivables and other assets			
	1. Accounts receivable	362,068.16 €	130,550.52 €
	2. Other assets	23,166.76 €	16,199.95 €
III. Cash and bank balances		1,042,173.47 €	1,694,192.34 €
IV. Deferred charges		5,571.24 €	1,829.18 €
TOTAL ASSETS		**1,542,481.88 €**	**1,901,486.99 €**
EQUITY & LIABILITIES			
A. EQUITY			
I. Association capital		19,405.22 €	19,405.22 €
II. Reserves		481,320.49 €	481,320.49 €
III. Annual result carried forward		63,435.36 €	57,552.41 €
B. PROVISIONS			
1. Tax provisions		464.94 €	262.15 €
2. Other provisions		58,160.72 €	77,352.28 €
C. LIABILITIES			
1. Accounts payable	Of which all with a residual maturity up to a year	905,516.97 €	1,240,983.21 €
2. Other liabilities		14,178.18 €	24,611.23 €
TOTAL EQUITY AND LIABILITIES		**1,542,481.88 €**	**1,901,486.99 €**

6   TARGETS AND ACHIEVEMENTS (MONITORING ANNEX)

In 2023, a new Monitoring, Evaluation, and Learning (MEL) framework was introduced requiring WIN to establish baselines to measure progress. Outcomes and indicators are listed below, with a description of 2023 progress toward targets.

WIN made important progress on its outcomes through a combination of four outputs.
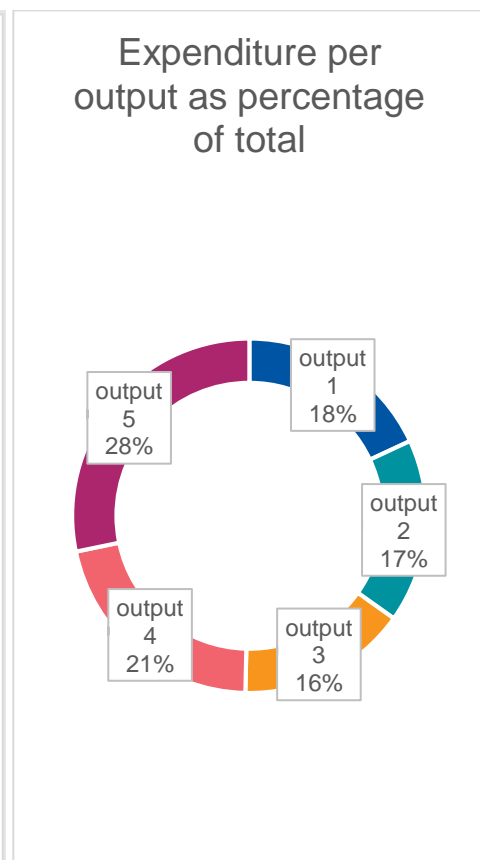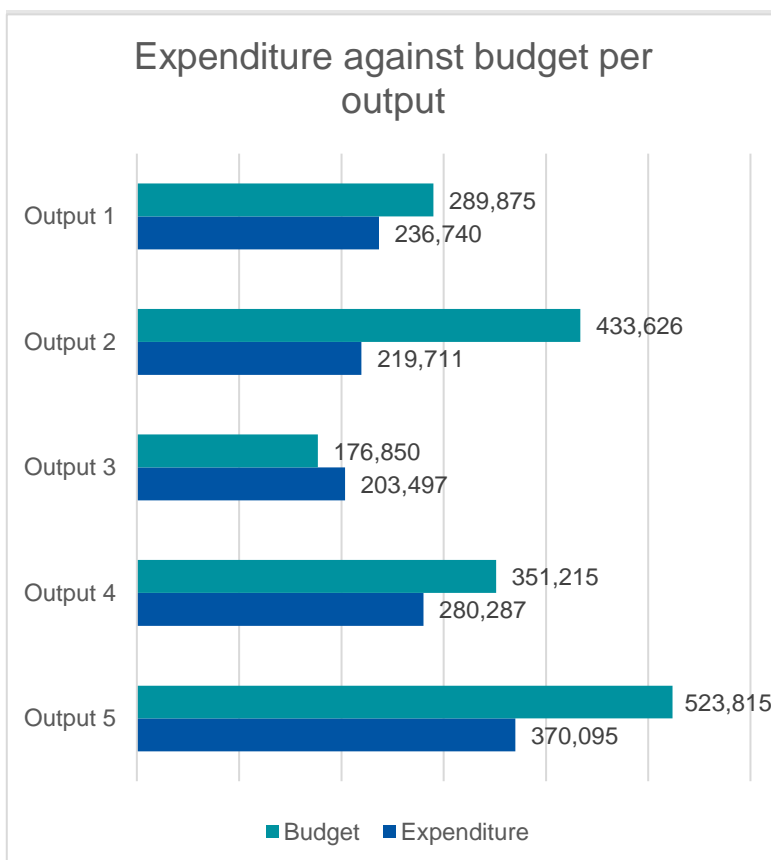
6.1   OUTCOME LEVEL

Outcome 1: WIN allies and partners advocate for the mainstreaming of water and sanitation integrity	
INDICATOR	ACHIEVEMENTS
Motivation of WIN allies and partners engaging in collective advocacy to advance the water integrity agenda.	In 2023, WIN's invitations to present at global events and activities by its regional, national and local allies were evidence of their acceptance of the need to mainstream water integrity. However, they still rely on WIN to facilitate collective action and provide technical leadership.
Advocacy initiatives including integrity launched by WIN network partners or within their existing advocacy work.	In 2023, three country partners launched new advocacy initiative including integrity: • Kenya - Work on climate finance monitoring • Kenya - Electoral promises monitoring by youth parliaments • Mexico - Chiapas water agenda. These will be developed further in 2024.

Outcome 2: Water and sanitation sector stakeholders in countries where WIN engages mainstream integrity practices in their organisations	
INDICATOR	ACHIEVEMENTS
State of water and sanitation integrity practice among targeted water and sanitation stakeholders.	For the development of WIN's country strategies, national water and sanitation stakeholders were consulted. These confirmed that they accept the need for integrity mechanisms and welcome WIN's support.
Targeted water and sanitation stakeholders introducing integrity practices (new anti-corruption or pro-integrity policies, mechanisms, strategies) for which WIN has made at least a moderate contribution.	The majority of 2023 was spent co-developing country strategies for Mexico, Kenya, and Bangladesh, which included identifying key targeted water and sanitation stakeholders. Cooperation projects started in the second half of the year and first introduced changes are foreseen for 2024.

Outcome 3: Global and regional stakeholders mainstream water and sanitation integrity norms, approaches, practices, and standards.	
INDICATOR	ACHIEVEMENTS
State of water integrity norm adoption and standards' development amongst targeted global and regional bodies.	WIN found that integrity was peripheral in the initial programme of the UN Water Conference but succeeded in including in it a few sessions. This was also the case at over 17 other events during the year where WIN was invited to present. This is a part of the ongoing process towards changing norms.
Policy, process and recommendations by regional or global water and sanitation stakeholders on integrity practices for which WIN has made at least a moderate contribution.	WIN has collaborated with the Green Climate Fund for some time. In 2023, the GCF published their 'Good Practice Handbook' on integrity in Climate Action and thanked WIN for our contribution.

6.2   OUTPUT LEVEL

Expenditure against budget per output

	Budget	Expenditure
Output 1	289,875	236,740
Output 2	433,626	219,711
Output 3	176,850	203,497
Output 4	351,215	280,287
Output 5	523,815	370,095

Expenditure per output as percentage of total

- output 1: 18%
- output 2: 17%
- output 3: 16%
- output 4: 21%
- output 5: 28%

OUTPUT 1: KNOWLEDGE AND THOUGHT LEADERSHIP	
Output indicator	OP 1.1 (a): # of new innovative learning and knowledge products produced by WIN with an explicit GESI focus
Target	1 product
Progress made	1 product A sextortion regression analysis was completed and published in Frontiers in Water (2023). The journal article was co-written with partners from UNU-MERIT, GTI, DORP, and Change Initiative. The paper provides a deeper analysis of the initial findings from the sextortion research in Bangladesh (2022).
Output indicator	OP 1.1 (b): # of new innovative learning and knowledge products produced by WIN that are WIN target-country specific
Target	1 product
Progress made	1 product In Bangladesh, an integrity assessment was conducted by Change Initiative. It highlighted strengths and weaknesses of water and sanitation policies, regulation, and practices in the country.
Output indicator	OP 1.1 (c): # of new innovative learning and knowledge products produced by WIN with a regional/ global focus
Target	1 product
Progress made	1 product An internal report entitled 'Identifying Integrity Risks in the Citywide Inclusive Sanitation Value Chain' was produced, which identifies and categorises integrity risks along the sanitation value chain and within CWIS' functions.
Output indicator	OP 1.2: # of instances of WIN's contribution (at least significant) to joint publications or joint advocacy initiatives (blogs, journals, thematic brief, white paper, public consultations, position papers, op-eds, petitions, campaigns, etc.)
Target	6 contributions
Progress made	6 contributions Post for Accountability for Water Open letter with Water Witness International, ANEW on UN Water 2023 Participation in #HearingTheUnheardHRWS campaign Joint post on finance and integrity (blended Finance) Policy paper on collective action in Water Stewardship Initiatives (led by WWF) Joint post on finance and integrity (better use of finance)
Output indicator	OP 1.3: # of instances of WIN being invited to share integrity knowledge & experience ('thought leader') at high-level/influential forums and platforms at country, regional, or global level
Target	10 invitations
Progress made	At least 19 invitations including

	• OECD WGI session on integrity
	• Presentation on Participation, Water & Climate in GIZ session
	• SIDA event on integrity management tools
	• UN 2023 Water Conference, 3 events
	• IFC Green Banking Academy in Europe and Central Asia on COP27 Implications for Financial Institutions
	• OECD Roundtable on Financing
	• PHAAEE WASH debate (Nigeria)
	• IRC All Systems Connect Wisdom Council
	• GWOPA Congress Panel on Finance, led by GWOPA
	• GWOPA Congress Presentation of new IBnet, organised by the World Bank
	• NEWAVE water governance workshop
	• eThekwini Water and Sanitation 3rd tier management
	• Stockholm Water Week – Asia session
	• Annual Meeting of the Peer-to-Peer Learning Alliance on Climate Finance Integrity, coordinated by GIZ, TI, and GCF (WIN presentation on climate change approach)
	• SIWI online session on integrity for utilities in MENA
	• ANEAS XXXV National Convention for utilities, session on integrity for utilities
	• Florida International University, UNESCO and UNAM, Water security for a sustainable future, - participation on a panel about sextortion
Output indicator	OP 1.4 Number of methods and tools that are new, updated, reformulated, co-developed or translated to assess integrity risk
Target	2 methods and tools
Progress made	3 methods and tools Update of WIRI as more user-friendly online tool CWIS: developing a methodology to assess sanitation regulation from an integrity point of view Packaging and consolidation of InWASH – update of all manuals

OUTPUT 2: COUNTRY PROGRAMMES	
Output indicator	OP2.1: Number of country level projects co-developed with WIN partners and allies with an integral gender and social inclusion component
Target	4 projects
Progress made	4 projects Kenya: KEWASNET held workshops with four community groups in Kajiado and Makueni on public participation guidelines, including how to ensure that women play a meaningful contribution in the decision-making processes. Latin America:

	Controla Tu Gobierno adapted the IMT-SWSS to include aspects from a communitarian and gender perspective, based on two years of application of the tool, and as a result of the training in gender/feminist methodologies they took.
	Cántaro Azul developed a Water Justice Plan for Chiapas, based on input from through three forums with communities ('Encuentros por el Agua#). One of these focused on the needs and demands of women and indigenous communities in Chiapas. It raised their voices and put their demands forward to electoral candidates.
	The second pilot of the WIN-CoST Framework for Integrity in Infrastructure Planning (FIIP) in EPMAPS Quito, Ecuador flags gender responsiveness and inclusive design in project selection.
Output indicator	OP2.2 # of funding proposals / fundraising initiatives / proposals co-developed by WIN and country partners and allies
Target	3 funding proposals
Progress made	2 funding proposals developed and submitted with country partners and allies
Output indicator	OP2.3: # of policy, procedures, and recommendations at country-level on strengthening integrity in water and sanitation
Target	3 recommendations
Progress made	2 sets of recommendations
	In Latin America, with data collected through the FIIP first pilot project, CoST and WIN produced recommendations to improve integrity in the early planning processes for water and sanitation infrastructure.
	The Bangladesh country integrity assessment advanced a number of recommendations for water and sanitation stakeholders, including government agencies, service providers, and civil society organisations. WIN partners in Bangladesh are following up on these recommendations.
Output indicator	OP2.4: # of instances of country partners presenting integrity work at regional/global events
Target	3 presentations
Progress made	3 presentations
	Bangladesh: Mr Zakir Hossain (RWASA) presented at the GWOPA Congress on their experience of the IMT
	Latin America: Mr Milla (SEDAPAL) presented at the GWOPA Congress on their work in SEDAPAL
	Latin America: A webinar was held with beneficiaries of the IMT in Latin America. Their participation showed interest in integrating integrity practices in their organisations. It also created a basis for a community of practice to be built.

OUTPUT 3: REGIONAL & GLOBAL PROGRAMMES	
Output indicator	OP3.1: # of regional and international W&S networks/processes, in which WIN is an active contributor

Target	3 working groups/ steering committees
Progress made	7 working groups/ steering committees
	WIN participated actively in working groups or steering committees by addressing integrity aspects to water and sanitation work. These are: Sanitation and Water for All, Alliance for Water Stewardship, OECD Water Governance Initiative, Open Government Partnership, End Water Poverty, ESAWAS, and the Asia Pacific Water Forum.
Output indicator	OP3.2: # of regional/global partners formally signed up to WIN
Target	10 partners
Progress made	33 partners (of which 5 new)
	WIN introduced a formal sign-up process. A total of 33 partners formally joined using this form. 5 of these are new members.

OUTPUT 4: OUTREACH, COMMUNICATION, AND TECHNICAL SUPPORT	
Output indicator	OP 4.1: # of individuals trained on strengthening capacities of W&S stakeholders on integrity
Target	6 individuals
Progress made	103 individuals
	10 facilitators/coaches in Kenya on InWash
	66 people in Kenya as facilitators/coaches on IMT SWSS
	18 facilitators in Dhaka, Bangladesh (CWIS and regulation)
	9 people in Lusaka, Zambia (CWIS and regulation)
Output indicator	OP4.2: % of all individuals trained on strengthening the capacities of W&S stakeholders on integrity, who identify as women or non-binary
Target	50% of training participants
Progress made	47% of participants identify as women or non-binary. WIN ensures that invitations request women as participants and works with its partners to influence change. This remains a challenge in WIN's work in some areas:
	Training in Kenya on InWash (70%)
	Training in Kenya on IMT-SWSS facilitators (32%)
	Training in Dhaka, Bangladesh (17%)
	Training in Lusaka, Zambia (67%)
Output indicator	OP4.3: # of utilities / regulators / municipalities / river basin organisations / small water supply systems that have undergone integrity management processes led by WIN or national partners
Target	5 systems
Progress made	49 systems

	Integrity Management processes, including adaptations of InWASH or the IMT-SWSS, were conducted with utilities and community groups that together reach an estimated 13.076 million people: IMT in CEA Querétaro, Mexico -Consortium (started 2022) - 2 304578 people; IMT in SAPAS LA Piedad, Michoacan, Mexico – Consortium (started 2022) - 100000 people; IMT in Regulator ARCA (Ecuador)-Consortium (started 2022); IMT in SEDAPAL, Lima, Peru (Informal Settlements) (started 2022) - 9.500.000 inhabitants; IMT in Oruro, Bolivia – Consortium (to be continued in 2024 and 2025) - 561.000 inhabitants IMT in Jipijapa, Ecuador – Consortium (to be continued in 2024 and 2025) - 45.382 inhabitants 28 IMT SWSS in Kenya - 45.382 inhabitants Adapted methodology with integrity assessment for community-school WASH in 15 communities in Chiapas, Mexico (started in 2022) - ;
Output indicator	OP4.4: # of completed integrity assessments undertaken by utilities
Target	8 assessments
Progress made	2 assessments WIN has been reviewing the use of assessments as part of its learnings and next steps. The target was not achieved due to less response to the online integrity assessment tool from utilities than was hoped for.
Output indicator	OP4.5 (a): # of training courses designed or co-designed by WIN with an integrity component
Target	1 training course designed
Progress made	1 training course designed WIN's informal settlements course (2022) was launched in English and was designed and launched in Spanish. Both are running on the Cap-Net platform.
Output indicator	OP 4.5 (b) # of participants enrolled in existing trainings, and number of participants finishing the course.
Target	125 enrolled, 75 completed courses
Progress made	530 enrolled, 243 completed courses (46% completion rate) WIN offered two courses, each in English and Spanish: Integrity basics: Understanding Corruption in Water and Sanitation and Integrity, Water and Sanitation in Informal Settlements. These were offered through CapNet. 46% is a good completion rate for online courses.
Output indicator	OP4.6 (a) # website posts
Target	8 blogs
Progress made	13 blogs (Intalk) - Can AI and emerging technologies for integrity contribute to water sustainability? (Integrity Talk 5)

	(Intalk) - Citywide Inclusive Sanitation (CWIS): Better Projects through Integrity (Integrity Talk 9)
	Closing civic space poses a threat to accountability interventions shown to benefit water sector
	Enhancing Integrity Management of Water Utilities for Sustainable Water
	(Intalk) - Making Better Use of Public Funds for Water through Participation and Integrity (Integrity Talk 8)
	More integrity > more trust > more effective water stewardship initiatives
	(FIIP) - Not just procurement risks: red flags in how water infrastructure is planned
	(Nexus) - Partnerships for water resilience need integrity foundations
	(Finance 3, Climate) - Pledges to Loss & Damage Fund at COP28: Calling For Accountability in Climate Finance
	(InTalk) - Sextortion and Basic Public Services (Integrity Talk 7)
	(Petition launch) - Stop the weaponisation of water
	(Finance 2) - Water and Sanitation Finance: Patching the Holes in the Bucket
	(Finance 1) - Water and Sanitation Finance: The Challenge with Blended Finance
Output indicator	OP4.6 (b) # events (including integrity talks, conferences, online and in-person events)
Target	3 events
Progress made	At least 11 events Hearing The Unheard session at UN2023 IRC All Systems connect session GWOPA sessions on integrity and leadership and on informal settlements Integrity Talk: nexus Integrity Talk: Sextortion Integrity Talk: Finance Integrity Talk: CWIS WIN partner meeting OGP session on climate IWA benchmarking event Webinar with previous beneficiaries of the IMT in Latin America
Output indicator	OP4.6 (b) # participants in WIN's events (online & in-person)
Target	100 participants
Progress made	At least 178 participants: Integrity Talk 1 (Nexus): 37 Integrity Talk 2 (Sextortion): 44 Integrity Talk 3 (Water Finance): 34 Integrity Talk 4 (CWIS): 63