ANNUAL REPORT 2017





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Acronyms

HRBA	Human Rights-Based Approach	
IINDA	Human Rights-based Approach	
HRWS	Human Rights to Water and Sar	nitation
IWRM	Integrated Water Resources Ma	anagemen
NGO	Non-Governmental Organisatio	n
NHRI	National Human Rights Instituti	ion
SDG	Sustainable Development Goal	
WASH	Water, Sanitation and Hygiene	



In your view, which WaterLex project was the most impactful in 2017?

Eibe: Our work is like a jigsaw puzzle where many small pieces are needed to create the full picture. Law and policy reform, and changes to the governance of people's access to water and sanitation can take years. One good example of our achievement is the publication of the reference handbook 'The Human Rights to Water and Sanitation: An annotated selection of international and regional law and mechanisms'. It compiles and annotates extracts from international law and mechanisms, demonstrating how various frameworks contribute to the realisation of those rights. Its production is a perfect example of how WaterLex can draw upon its international network of members and experts.

Amanda: WaterLex is recognised as a niche expert in the field of Human Rights to Water and Sanitation (HRWS). As such, we were honoured to participate in the development of regional declarations on HRWS, such as the consultation in Malaysia on the right to safe drinking water & sanitation in ASEAN¹ (with particular emphasis on rural communities). Convened by AICHR², this regional initiative has kicked off a longterm programme of improvements in governance. Together with the Raoul Wallenberg Institute, we are planning a research and capacity enhancement programme to support this initiative.

Our board members are also individual contributors to the drive forwards in improving human rights mechanisms, as exemplified by the invitation extended to Eibe to serve on the Review Committee for the State reports on the two international Human **Rights Covenants in Taiwan.**

What is the current need to recognise Human Rights to Water and Sanitation?

Eibe: According to the latest JMP report³, around 3 in 10 people worldwide still lack access to safe, readily available water at home and 6 in 10 lack safely-managed sanitation. Human rights dictate that "Everyone" should have this access. For people to flourish, it is imperative to have regular access to safe, clean and affordable water and sanitation. The only way to guarantee this access is to ensure effective water governance through the development of well designed, workable and strong legal and policy frameworks.

Foreword

Amanda: As our mission is to ensure the HRWS through legal and policy frameworks there is clearly a lot of work ahead of us. On a positive note, the adoption of the 2030 Sustainable Development Goals (SDG) Agenda in 2015 by more than 150 countries provides an incentive to achieve measurable results. Consequently, we've seen a growing commitment from States to engage with a legislative mechanism through the human rights to water and sanitation.

What is in store for WaterLex in 2018?

Eibe: Research activities are essential to the furtherance of our thinking in this regard. It is notable that WaterLex has published several thematic papers in the last year, and we have plans to increase this activity in 2018, including a case study of good practices for Central American countries. These types of studies create a well of knowledge that attracts governments and water sector actors to appeal for our help in capacity enhancement and monitoring human rights sensitive indicators. Our on-going NHRI Water Initiative with stakeholders in Latin America, Africa, Nepal, India, South East Asia and the Caucasus countries demonstrates how research can engender action.

Amanda: Our 2018 programme includes an array of research, capacity enhancement, and opportunities for governance reform. We will be actively working with ministers, parliamentarians, NHRIs, water sector experts, NGOs and civil society to identify areas where they can contribute to the SDG6 implementation agenda, and we support them with structured HRWS analysis and recommendations. We see our role as the voice of human rights in the enormously ambitious SDG 2030 agenda, especially for SDG6, and we see the next ten years as an opportunity to save lives, improve the quality of life, and optimise the interlinked rights to a healthy environment, good health, energy, and food, through our approach to improving the rights to water and sanitation.

Eibe Riedel, President, WaterLex Board of Directors

Amanda Loeffen, Director General, WaterLex

ASEAN is the Association of Southeast Asian Nations (Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippine Singapore, Thailand and Viet Nam)

The ASEAN Intergovernmental Commission on Human Rights (AICHR)

JMP, Joint Monitoring Programme, published by WHO and UNICEF, July 2017

About WaterLex

Thousands of children die every day from waterrelated illness or inadequate sanitation, exacerbated in areas of water stress, climate variation, and fragile states. Statistics show that 2.1 billion people lack safe drinking water at home, and more than twice as many lack safe sanitation¹. The disparities and inequalities within regions of the world, and between different groups of society (such as urban-rural, migrant, vulnerable and marginalised) can result in issues WaterLex has four main differentiating values and relating to human rights to water and sanitation.

While the integration of human rights language is welcomed in the Sustainable Development Goals Agenda (SDGs), the monitoring of humanrights sensitive data through the Joint Monitoring Programme (JMP) demonstrates an alarming reality in terms of access of water and sanitation.

Today, only half the people in rural areas have access to improved sanitation conditions, and only 84% have access to improved water supply. In sub-Saharan Africa, where water stress is greatest, the numbers show that 58% of Africans lack access to even a basic water source and three out of five people worldwide lack access to safely managed sanitation services².

While most countries have embraced the 2030 agenda, their ability to achieve the SDGs is very challenging. The requirement to ensure that we "leave no one behind" requires understanding the human rights to water and sanitation and inclusion of all marginalised people. Current practices need to be adapted to move from current availability to 100% coverage, not forgetting the other essential criteria of safety, affordability, accessibility, and acceptability, and human rights principles.

WaterLex specialises in improving water governance, law, policies and processes at the international, regional and national levels in line with the human rights to water and sanitation (HRWS).

The HRWS encompasses the obligation of States to protect, promote and respect human rights through the different national processes of decision-making, planning and implementation. WaterLex supports countries and institutions to understand the current status of implementation of HRWS, and then by enhancing capacities of both State and non-State actors to enable them to better implement and monitor HRWS.

VISION AND MISSION

At WaterLex, we envision a world where there is sustainable use and access to safe water and sanitation for all. Our mission is to secure the human rights to water and sanitation through law and policy reform.

OUR VALUES

principles which are the fundamental bricks of our work.

Knowledge based

Driven by the principle of fact-based, objective analysis to achieve impact. Highquality research and methodologies create a more compelling case for legal, policy and institutional reforms that support improved water governance frameworks.

Pragmatic (\mathfrak{O})

Maximise outcomes of well-researched country legal and policy contexts, making concrete recommendations to influence change.

Collaborative

Impact can be achieved quickly and efficiently through partnerships, and collaboration with other like-minded organisations to contribute to improved water and sanitation governance.

Neutral & Independent

 $\overline{\mathbf{V}}$ WaterLex is a neutral, independent organisation. As a UN-Water Partner with Special Consultative Status at the UN Economic and Social Council, it works across UN agencies, governments, business, civil society, law firms and academic institutions.

Securing the Human Rights to water and sanitation through law and policy reform

WaterLex aims to improve sustainable water governance and management through its holistic model that runs through the following phases. The process is iterative, and can be initiated at any point in the cycle:

RESEARCH:

Research and legal and policy mapping for a comprehensive understanding of current governance situations in a country or river basin.

CAPACITY ENHANCEMENT:

Raising awareness with relevant stakeholders of the improvements that could be made by integrating the HRWS through workshops, training and online platforms.

CATALYST for CHANGE:

Working with governments and strategic partners to influence change in laws, policies and strategies for more effective and targeted planning and programmatic actions.

REFORM:

Creating sustainable water governance and management over the long term based on strengthened law and policy frameworks that are in line with human rights principles and standards.

ACCOUNTABILITY:

Analysis of the data monitoring capabilities to establish indicators and enable increased compliance with human rights norms and principles raising the awareness of various key actors in their role in accountability.

Progress of Drinking Water, Sanitation and Hygiene, 2017, Update and SDG baselines, JMP 1 and 2



2017 Highlights

January: Global Forum for Food and Agriculture, Berlin

The inter-linkages between the human right to water, and the nexus between the right to adequate food and other social economic rights were presented by WaterLex at GFFA.

It's importance for the agricultural sector was stressed, including the practicalities of implementation and monitoring the human right to water, and the obligation that states must provide food security and prioritization of water use for domestic and personal use.

February: UNICEF and WaterLex co-hosted the "HRWS Roundtable Indicators Meeting" on "Monitoring the Human Rights to Water and Sanitation in the Context of SDG6", bringing together experts in the water and sanitation sector and those from the sphere of human rights to water and sanitation. The main objective was to assess and define possible human rights to water and sanitation-sensitive indicators that can be integrated into WASH programming to contribute to the implementation and monitoring of the SDG6 Targets 6.1 and 6.2. The papers that were published following the meeting provide the basis for WaterLex support to SDG and HRWS monitoring at a regional, country and sub-national level.

February: UN-Water Meetings, Geneva

UN-Water invited partners to a global meeting on water issues connected with the development agendas. WaterLex presented on the importance of good governance in wastewater re-use, and the link to human rights.

March: WaterLex Annual Partner Meeting, Geneva

WaterLex presented its annual review of work programmes to a selection of interested partners and board members.

February: IPU Regional Seminar, Budapest



March: 9th SDC Global Program Water Peer Review, Bern

An opportunity for WaterLex to contribute to the SDC Global strategy on water at this partner event in Bern. Amanda Loeffen presented on WaterLex country mapping approach for establishing the status of Human Rights to Water and Sanitation laws and policy frameworks at country and programmatic level.

March: Roundtable on "Data for Water, Peace

and Security", Geneva Water Hub, Geneva, jointly organized by the Geneva Water Hub and the UNESCO Chair with WMO's newly established HydroHub. The role of water data was addressed, exploring existing water data initiatives, identifying existing gaps and challenges to find synergies with peace and security policy development.

April: Challenges in the water sector in Latin America and the Caribbean: IDB Perspective, SDC. Bern

This theme was presented by Sergio Campos, Water and Sanitation Chief at IADB, and Agustin Aguerre, Infrastructure and Environment Manager, followed by an open discussion in which WaterLex participated.



The Inter-Parliamentary Union Seminar, "Regional seminar for Parliaments of Central and Eastern Europe and Central Asia on parliaments and the implementation of the SDGs" focussed on how parliaments can effectively engage in policy making to facilitate the national implementation of the SDGs and to identify concrete parliamentary actions, most notably with regard to environmental risks and climate change issues. WaterLex spoke during the seminar about the importance of their role in SDG6 implementation. April: 2nd Festival de Valores y Derechos Humanos de Panamá

WaterLex was invited to present on values and human rights at the Festival de valores y derechos humanos de Panamá, organised by the Defensoria del Pueblo (the NHRI), Comite Civico Torremolinos, and Springboard Foundation. WaterLex presented on the HRWS, and held consultations with representatives of the NHRI, civil society, the Municipio de Panamá (local government ministers), and the Tribunal Supremo electoral.

May: European Regional Process for 8th World Water Forum, The Hague

WaterLex attended the kick-off meeting for European Regional process for 8th World Water Forum, hosted by Portugal MfE with European Pact for Water.

May: GEOGLOWS General Business Meeting, Alabama

At the steering committee of GEO at The National Water Centre in Tuscaloosa, Alabama, WaterLex emphasised the gap between information and decision-makers and the importance of investing in relationship and legislation to give a higher priority to water issues and the way to address them.

May: Dresden Nexus Conference

WaterLex spoke on the Importance of Laws and Legal Frameworks to Provide Norms and Guidelines in Support of Effective and Sustainable Wastewater Management. The conference

focused on multifunctional land-use systems and resources management in resilient cities and under the "SDGs and the Nexus Approach: Monitoring and Implementation".

World Water Week Stockholm, Sweden

WaterLex co-hosted the event "Implementation and monitoring of Human Rights to Water and Sanitation and SDG6" featuring a dynamic exchange of practical experiences on the implementation of the Human Rights to Water and Sanitation and SDG6 monitoring. The event involved development partners, including regional bodies (Inter-American Development Bank, the African Commission on Human and Peoples' Rights); civil society, (ONGAWA, WaterLex); bilateral agencies (AECID COSUDE). WaterLex also presented on The pioneering strategy in Switzerland to treat micropollutants: Legislative, financial and technical measures, and moderated the event AFRICA Focus – Waste for Food and Energy Security.

June: The Innovate-4-Water Conference, Geneva, co-organised by Waterpreneurs,

WaterVent and WIPO Green enabled exchanges between water entrepreneurs, IGOs, NGO's and investors focussed on safe water and sanitation. WaterLex presented on Sustainable Ecosystems for Water Entrepreneurs, demonstrating the need for local governments to become engaged in reform of policy to support the inclusion of the private sector, while meeting the HRWS.

WaterLex also engaged on the nexus between water and energy and health, stressing the importance of a participatory approach to the management of water resources.



July: Middle-East roundtable on Water and Peace, IPU, Geneva

WaterLex supported IPU to organise the Second RoundtableforWaterandPeaceintheMiddleEast. Delegates from Palestine, Israel, Egypt, Jordan, Morocco, United Arab Emirates joined with other countries from the Middle East IPU committee. The topics discussed related to water and science for peace, with technological ideas for "making the water pie bigger", and the importance of good governance to realise implementation of sustainable development goals related to water (SDG6).

WaterLex highlighted the role of parliamentarians in SDG6 implementation, and discussed case studies on good water governance, and ideas for how the Region could work collaboratively to expedite the introduction of National Action Plans for SDG6 implementation.

September: UN Human Rights Council, UN Palais des Nations, Geneva

WaterLex presented at a side-event, in conjunction with the 36th Session of the UN Human Rights Council. on the theme The Human Rights to Safe Drinking Water and Sanitation.

The event was organised by the Permanent Observer Mission of the Holy See to the United Nations and other International Organizations in Geneva, the Permanent Observer Mission of the Order of Malta to the United Nations in Geneva and the Caritas in Veritate Foundation. It was based on a publication about the Right to Water prepared by the Caritas in Veritate Foundation, to which WaterLex contributed (see publications).



September: Workshop on HRWS Nepal

WaterLex took an active part in understanding and supporting the momentum in Nepal for implementing the human rights to water and sanitation and participated in two events. During a lecture on Drinking Water Safety: Accelerating Universal and Equitable Access to Safe Drinking Water, WaterLex presented a study on the use of Household Water Treatment and Safe Storage.

The second event was the Safe Water Program. Business Workshop in Nepal which covered an introduction to the HRWS and SDG6, where WaterLex helped to facilitate an interactive session to discuss how the WaterLex checklist tool (introduced last year) for small water entrepreneurs could be more effectively implemented.

October: Malavsia

Regional consultation on the right to safe drinking water & sanitation in ASEAN

This Regional consultation organised by AICHR was attended by 60 representatives from ASEAN countries, including relevant ministries, water experts and representatives from the NHRIS. It included presentations from the key speakers followed by expert country presentations to summarise the current status of water and sanitation, and an introduction on international and regional HR mechanisms. WaterLex presented on how ASEAN could take a regional approach to accelerating implementation of SDG6. using WaterLex country mapping to inform the development of tailored indicators, and guidelines for reforming law and policy to be more compliant with SDG6. The meeting report will form the basis for a declaration on The Right to Safe Drinking Water and Sanitation in ASEAN (with emphasis on rural communities).

Human Rights Day Celebration and Launch of Handbook

To mark this annual event, WaterLex hosted a panel event to talk about people's access to water and sanitation, and launched our new handbook on Human Rights to Water and Sanitation. Speakers from UNHCR, Geneva Water Hub, OHCHR and ILO were able to share their knowledgeabout particular situations, particularly for transboundary situations, refugees, women and girls, and people in work.



November: Workshop Central Asia

In order to familiarize with international practice, WaterLex actively cooperated with the Public Defender's Offices of Georgia and Armenia, to share experience on monitoring the implementation of the right to access to drinking water and sanitation. As part of this project, WaterLex hosted a three-day training for representatives of the NHRIs from Georgia and Armenia. The training included an introduction to the human rights to water and sanitation; tailored modules to the national frameworks of Georgia and Armenia; the Sustainable Development Goals and the linkages with the HRWS; and thematic modules on WASH in specific institutions and in relation to specific groups. Working groups helped participants identify water governance challenges in their respective countries, but also identify possible solutions, exchange practices and learn from each other.



Research executed on the legal and policy frameworks of Nepal, India and Mexico

WATERLEX LEGAL RESEARCH AND KNOWLEDGE PROGRAMME

The study of national water governance frameworks to identify the gaps which prevent the fulfilment of the Human Rights to Water and Sanitation (HRWS), has been conducted following a tested methodology developed by WaterLex for several years now. The legal and policy research of WaterLex is fundamental to better understand water, sanitation and water governance at the international, national and local levels.

NEPAL

Nepal has taken a very positive step by integrating HRWS into its constitution, and has close to 90% of households with access to at least basic drinking water services. Most of the population lives in remote rural and mountainous areas, where piped water supply is not very feasible, and water quality remains

Only 27% of households in Nepal have access to safely managed water services

an important issue. Only 27% have access to safely managed services: use of an improved drinking water source which is accessible on premises, free from contamination and available when needed.

In September WaterLex took an active role in understanding and supporting the momentum in Thanks to our partnership with the Thomson Nepal for implementing the human rights to water Reuters Foundation TrustLaw programme, WaterLex and sanitation. WaterLex presented its study on the has expanded its ongoing research programme use of Household Water Treatment and Safe Storage together with the strong pro bono support of leading (HWTS) at the National Workshop on Drinking Water international law firm White & Case, LLP. Safety in Kathmandu. This study demonstrates how HWTS integrated with a human rights-based approach INDIA could support the realisation of universal access to According to JMP, 97% of the Indian population water in Nepal. It examines applicable international uses improved water sources and 63% has access to frameworks on the human rights to water and sanitation and establishes the resultant obligations improved sanitation facilities. In 2015, 54% of the Indian under that framework. For example, solutions for India joined the international community territory is under in supporting the UN 2030 Agenda for high or extremely supporting the private sector to meet this resourcing gap in HWTS require an enabling governance Sustainable Development. Accordingly, high water stress framework that provides for community participation, India has made a commitment to ensure 21% of the diseases availability and sustainable management in India are water quality guidelines and affordability measures that seek to ensure that all marginalised and of water and sanitation for all. water-related

Research

vulnerable people are provided for. Educating people about water quality is also an important factor.

Nepal is receptive to international help supporting the implementation of HRWS in practice, through improved governance frameworks and technical solutions from the NGO and private sector. Building on this work, WaterLex also collaborates with the National Human Rights Commission (NHRC) of Nepal through its NHRI Water Initiative (see section below). Through this connection, research and know-how established in the study was platformed through a multi-stakeholder training workshop with the participation of the NHRC, local civil society organisations, and government representatives. The NHRC is now working on plans to increase their role in monitoring and education around the human rights to safe and improved water and sanitation supply.

COUNTRY MAPPING

The foundation of our research programme is the country mapping work. To understand the state of water governance in a country, WaterLex's original research methodology highlights strengths and gaps in laws and policies. This analysis allows us to create a compelling case for legal, policy and institutional reforms to support improved water governance.



Despite the progress made in water, sanitation, and hygiene (WASH) services, the Asian Development Bank forecasts that by 2030 India will have a water deficit of 50%, and the World Bank estimates that 21% of the diseases of India are water-related diseases.

India shows an important disparity between coverage of water and sanitation in rural and urban areas. Only 34% of the rural population has access to at least basic sanitation against 64% in urban areas. Comparatively, water access is more evenly spread with 93% having basic access in urban areas and 85% in rural areas respectively.

WaterLex presented highlights from the India Legal and Policy Mapping of the water governance framework with the context of the HRWS at the Safe Water workshops organised by FANSA (Freshwater Action Network South Asia) in Bhubaneshwar this November.

Right to Life recognised in constitution. National goal of 70 litres per capita per day by 2022 Although the State of India clearly supports the recognition of the HRWS at the international level and has ratified several human rights treaties pertaining to these rights, the management of water services is delegated to the states in India, creating differences from state

to state. While the HRWS is not explicitly confirmed in the constitution, the Right to Life is expressed, and upheld by the courts of India to include the HRWS.

With respect to policies, there are national guidelines for water availability, but there is a need for improvement with respect to national standards for quality, facilities in public places, especially schools and hospitals, and recognising gender issues. Importantly, the ability to include marginalised people, particularly in identified urban slums and remote rural areas, is challenging, and needs more specific monitoring and resources.

The impacts of this legal and policy mapping are a more uniform framework for state-level legislation. varied. At a minimum, the reports are made available This report was presented by WaterLex to the United on our website for anyone to view, and have been presented to the office of the United Nations Special Nations Special Rapporteur on the human rights to Rapporteur of the HRWS Léo Heller for his research safe drinking water and sanitation and his team, ahead of the Special Rapporteur's country visit to Mexico. ahead of his country mission. The opportunity to engage with the India local and national governments It has also formed the basis for discussions with the state-owned water services provider, CONAGUA. to present these findings through the presentations in November, have also triggered a series of actions, not least the engagement of the NHRC in Delhi to organise national training on how to improve governance frameworks for specific hard-to-reach vulnerable groups, where piped supply is not easily achievable. WaterLex also proposes to work on research projects

with local NGOs in Odisha to establish baseline data to support the findings of this analysis, and to make practical recommendations for governance reform at both state and national policy level.

It is notable that WaterLex has also contributed to the draft State Policy for Children on the rights of the child in Odisha after invitation from these meetings.

MEXICO

Mexico has integrated the HRWS in its constitution, but the commitments have yet to be fully and uniformly articulated at state level. In this legal mapping report, WaterLex analyses the current fulfilment of HRWS in three states (Chiapas, Jalisco and Mexico) showing the differences in interpretation, and highlighting opportunities for reform.

This document, entitled "Access to water and sanitation: Analysis of the Mexican legal framework from a human rights perspective" is divided in two sections:

Part A, which explains the water governance framework in the country, highlighting the roles and responsibilities of the different actors, particularly with respect to drinking water and sanitation services.

Part B, which discusses Mexico's commitments in relation to access to water and sanitation, and, more specifically, the HRWS and their integration in the national legal framework. It addresses the normative content of those rights and how related human rights principles are reflected in the legislation.

The report shows that most of the legal requirements related to the HRWS are included in state legislation rather than the federal legal framework. Consequently, clear differences exist across the three states that have been analysed (Chiapas, Jalisco and Mexico). Reforms of the national water law reflecting the amendment on the right to water in the Constitution could provide a more uniform framework for state-level legislation.

Capacity Enhancement



Stakeholders in Nepal, Central Asia (Georgia and Armenia), Haiti and Geneva reached with capacity building workshops. Worldwide audience with online training

WaterLex capacity building activities aim to support a wide range of audiences to integrate the human rights to water and sanitation into their programming at the regional and national levels. As a neutral and independent actor, WaterLex facilitates targeted multistakeholder training events to mainstream HRWS and to assist stakeholders in the implementation of SDG6 with tools and checklists tailored to their specific needs.

NATIONAL HUMAN RIGHTS INSTITUTIONS WATER INITIATIVE

The NHRI Common Platform which WaterLex launched in 2016 in support of the NHRI Water Initiative, was updated and improved and the use of the online platform is currently growing to include over 50

Workshops and presentations to NHRIs. parliamentarians, NGOs and civil society

representatives of NHRIs globally. Recent survey with users confirmed our thoughts that it would have greater impact if some of the site could be made open to the participation of other actors (to involve other stakeholders in the discussion on water and sanitation),

keeping some sections for use inclusively by NHRIs. This will be developed in 2018.

NFPAI

WaterLex has an established relationship with the National Human Rights Institution (NHRC) in Kathmandu through its NHRI Water Initiative. The NHRC contributed to the good practices compilation in 2014 and attended the WaterLex regional training for NHRIs in Malaysia in November 2015. This has been followed up with a national training workshop in Kathmandu this September, attended by 29 representatives from the NHRC, national government and civil society. This introduction to the HRWS and SDG6, provided a platform for an interactive session to discuss how the recommendations presented could be introduced into the mandate of their various organisations. The plan is to take this engagement to support implementation during 2018.

Program (FANSA and Antenna Technologies) to strengthen the support for small service providers of Household Water Treatment and Safe Storage, and took the opportunity in Nepal to further develop the checklist for small water entrepreneurs to enable greater compliance with HRWS. The feedback was very constructive, and included examples of how last year's checklist has already changed behaviours of some suppliers to include wider consultation for marginalised groups, and has altered thinking in social media approaches. WaterLex witnessed a commitment for the HRWS from the Nepalese government, the NHRC, NGOs and local civil society, and looks forward to further work in this country to support the inclusion of HRWS in their governance programmes.

CENTRAL ASIA

Georgia sees a large gap in coverage of safely managed water and sanitation, primarily in rural areas and educational institutions. According to the findings of the Public Defender's Office of Georgia, pre-schools and public schools face a critical situation. Since 2010, quality of water was inspected only in 10% of the schools. Only 70% of the educational institutions are equipped with a suitable water system, while in mountainous regions some educational establishments are completely deprived of the access to water. Upon these findings, with the support of WaterLex, the Ombudsman of Georgia launched a project in 2017, aiming to monitor the implementation of the rights to access to drinking water and sanitation, and to conduct relevant awareness-raising campaigns across the country. Special attention will be paid to the availability of drinking water and sanitation in the educational institutions of regions.

In order to familiarize with international practice, the Public Defender's Office cooperated with WaterLex and the Public Defender's Office of Armenia, to share experience on monitoring the implementation of the right to access to drinking water and sanitation.

As part of this project, WaterLex hosted a three-day training for representatives of the NHRIs from Georgia WaterLex is supporting the work of the Safe Water and Armenia. The training included an introduction

to the HRWS; tailored modules to the national frameworks of Georgia and Armenia; the Sustainable Development Goals and the linkages with the HRWS; and thematic modules on WASH in specific institutions and in relation to specific groups. It also encompassed an overview of the opportunities provided by the UN system and its political and expert mechanisms. The participants benefitted from the expertise of WaterLex's trainers, but also external speakers from UN agencies and WaterLex's local partners, and the UN Forum on Business & Human Rights. Working groups helped participants identify water governance challenges in their respective countries, but also identify possible solutions, exchange practices and learn from each other. Participants demonstrated increased knowledge on various water governance and human rights issues after the training.



Impressions from Georgia and Armenia

work in various directions.'

'Shared experience is valuable for progress'

The results of this capacity building will be further visible in 2018 with the implementation of specific 'Being aware of experiences national-level activities within the of other institutions helps to mandates of the Armenian and see the wider picture and to Georgian NHRI. In Armenia, specific monitoring is planned regarding the water and sanitation situation in the preschools, schools and child care institutions. In Georgia, the NHRI will provide recommendations for

> an effective monitoring system to identify quality and availability of water. They will also engage in a public awareness campaign on the effective exercise of the rights to water and sanitation, thereafter submitting a publication about their findings. In addition to the activities already planned, both institutions have identified new areas of activities to strengthen their work on the HRWS. Finally, with ongoing law reforms, particularly the water law in Georgia, and draft law on child's rights in Armenia, the NHRIs will have the opportunity to put their learnings into practice and support the integration of key aspects of the HRWS in the legislation.

RIVER BASIN GOVERNANCE

Employment of an HRBA to Integrated Water Resources Management (IRWM) has proven to be an effective methodology to support river basin representatives to integrate a more human-rights sensitive approach to water resource management. Following the success of last year's workshops, WaterLex is building on this expertise to provide support to a wider group of actors through online training.

During 2017 WaterLex collaborated with specialists representing Cap-Net UNDP, REDICA, and UNDP Water Governance Facility at SIWI to develop and facilitate two online training courses based on manuals for indigenous peoples' rights and IWRM. These courses appeal to water resource management experts from around the world.

An eight-week course was founded on the integration of indigenous peoples' rights and traditional knowledge to water resources management as an effective means to enhance sustainable development in the whole river basin. Possessors of invaluable knowledge on their water resources, indigenous and traditional peoples are still often ignored in decisionmaking on water; unequally treated in conventional water management systems; and disproportionately affected by water conflicts. The IWRM approach seeks to enhance dialogue between different stakeholders and favours decision-making at the lowest appropriate institutional level. The course integrates traditional knowledge into IWRM policies and practices, and discusses ways to enhance indigenous peoples' participation in sustainable water management and development. The course also taught the recognised rights and protections of indigenous peoples under international law, inclusive of gender perspectives of indigenous women and girls.

The second online course on 'HRBA to IWRM' offered participants an introduction to the main principles and concepts for a human rights-based approach to IWRM, as an essential condition to improve access to water and sanitation and achieve the 2030 Sustainable Development Goals. It included an updated approach and review of the main concepts and principles of IWRM, HRBA and water governance. WaterLex specifically lectured on the core provisions of the human right to water and the topic of 'Water, legal pluralism and human rights'. The feedback on the training was very positive.



GENEVA UNIVERSITY LECTURES

WaterLex was invited to contribute to executive courses at the Graduate Institute of International and Development Studies (the Graduate Institute) and the Geneva Academy of International Humanitarian Law and Human Rights (the Academy). The partnership with these institutions enables WaterLex to channel its expertise through a wider audience. As participants of executive courses come from various institutions worldwide, from NGOs, to NHRIs, but also Ministries, WaterLex's interventions help raise awareness on issues surrounding water governance and related human rights. In 2017, WaterLex delivered a module on HRWS and the Sustainable Development Goals at the Academy, as well as a module covering environmental instruments with provisions that have health impacts for a course on Global Health Instruments at the Graduate Institute. The cross-linkages that are made between the various sectors are key for improving water governance and helping increased access to water and sanitation.

HAITI

Haiti has the lowest rates of access to improved water and sanitation infrastructure of the western hemisphere (64% with basic access to water, and 31% to basic sanitation). This situation was likely exacerbated by the earthquake in 2010 and contributed to the rapid spread of the cholera epidemic that started later that same year¹. Sanitation is a prominent topic in Haiti. To have long-lasting solutions, the Caribbean Development Bank (CDB), favours investments in training and education. Last year a governance and sanitation workshop was organised for professionals from public sector agencies and non-government organisations in Haiti. WaterLex was invited to prepare and facilitate different modules during this five-day workshop which counted 21 participants. WaterLex' modules focused on wastewater, talking about policies (Faecal Sludge Management) but also considering wastewater as a source of income. WaterLex also presented a module on 'Technology and increasing access to sanitation' featuring the WHO/UNICEF Joint Monitoring Program (JMP) for Water Supply, Sanitation and Hygiene; which is used to monitor international progress in access to drinking water, sanitation and hygiene.

1 Gelting R, Bliss K, Patrick M, Lockhart G, Handzel T. Water, Sanitation and Hygiene in Haiti: Past, Present, and Future. The American Journal of Tropical Medicine and Hygiene. 2013;89(4):665-670. doi:10.4269/ajtmh.13-0217.



Achievement of law & policy reform requires the engagement of a range of state & non-state actors in an environment conducive to change. WaterLex has experience working with ministries, parliamentarians, NHRI's, water service providers, regulators, civil society and human rights mechanisms – to influence and effect change at the national, regional and international levels through dialogue, advocacy and multi-stakeholder consultative processes.

HUMAN RIGHTS COUNCIL NETWORK

WaterLex was honoured to be invited to speak at the prestigious HRC side event with His Eminence Cardinal Peter Kodwo Appiah Turkson (14th September 2017) on the theme: "The Human Rights to Safe Drinking Water and Sanitation."

The event in conjunction with the 36th Session of the UN Human Rights Council, was organised by the Caritas in Veritate Foundation with lectures by David NABARRO (former Special Adviser to the United Nations Secretary-General for the 2030 Agenda for Sustainable Development and Climate Change) and Léo HELLER (United Nations Special Rapporteur on the Human Rights to Safe Drinking Water and Sanitation). WaterLex presented the urgent need for action on this subject, as well as access for all and affordability.

In support of this event, WaterLex contributed a chapter to the publication 'Water and Human Rights', which focussed on 'Common Good and Common Wealth: Trade and Water'.



WaterLex 2017 Annual Report

Catalyst for Change

Engagement of multi-stakeholder networks internationally and

AFRICAN NETWORK

WaterLex contributes to a range of regional activities in Africa, related to water and sanitation and SDG6 implementation. These activities enable WaterLex to provide expertise in regional initiatives, and include key actors in our other programmes. Key activities include our interaction with AMCOW (African Ministers' Council On Water) and the African Commission on Human and Peoples' Rights (ACHPR). Highlights include WaterLex representation as chair for the governance themed section of the AMCOW meeting on AFRICA- Waste for Food and Energy Security, and hosting Jamesina L. King (Commissioner of the African Commission on Human and Peoples' Rights) at Stockholm WWW to contribute to our panel on the Implementation and monitoring of Human Rights to Water and Sanitation and SDG6. WaterLex is engaging with ACHPR on a project to support the consultation on the guidelines on the right to water as called for in the Commission's Resolution 300.

LATIN AMERICA

Supporting the SDG6 Agenda in Latin America is a long term goal for WaterLex, recognising the low access to water and sanitation, especially for indigenous populations and other marginalised sections of the community. WaterLex is developing research and capacity enhancement programmes to explore optimal ways for engagement in 2018.

Reform

Accountability



Empowering parliamentarians in the Middle East, South East Asia and Central & Eastern Europe

PARLIAMENTARIAN PROGRAMME

Parliamentarians have a key role in enabling country level actions and programmes to contribute to the realisation of HRWS, including SDG6. WaterLex empowers parliamentarians with the knowledge to shape domestic legal frameworks and take leadership in ensuring the availability and sustainable management of water and sanitation for all. WaterLex partners with IPU (Inter-Parliamentary Union) to support SDG implementations and through this connection is able to access regional and national parliamentary networks.

MIDDLE EAST ROUNDTABLE ON WATER AND PEACE

WaterLex supports IPU in facilitating roundtables on water and peace in the Middle East. WaterLex' ability to provide neutral and independent expertise has underpinned the success of this programme. This year's roundtable included delegates from Palestine, Israel, Egypt, Jordan, Morocco, United Arab Emirates

experts and communities through the neutral lens of science, peace can move from an aspiration to concrete reality."

IPU Secretary General Martin and other countries from the Chungong, "by uniting different Middle East IPU committee. The topics, related to water and science for peace, included technological ideas for "making the water pie bigger", and the importance of good governance

in the implementation of sustainable development goals related to water (SDG6).

WaterLex introduced the role of parliamentarians in SDG6 implementation, case studies on good water governance, and ideas for how the Region could work collaboratively to expedite the introduction of National Action Plans for SDG6 implementation.

The committee endorsed the programme to implement SDG6, including the creation of a Parliamentary Network on Water (PNoW) to share information on water governance and technologies. The PNoW will discuss the assessment of pilot countries (using WaterLex's Country Mapping methodology) creating a baseline for progress towards improved water and sanitation monitoring and realisation. The Programme of Action was further endorsed at the IPU General

Assembly in October, and will be initiated early 2018.

SOUTH EAST ASIA

WaterLex contributed as experts to the development of a regional declaration on HRWS through the AICHR ASEAN conference in Borneo this October. This follows the 2012 declaration by the ASEAN group which recognised the HRWS. The new declaration is in the process of being endorsed by the ten countries in this region, providing a demonstrable support for HRWS.

INDIA

The Odisha State Commission for Protection of Child Rights (OSCPCR) has recently developed a new state policy for Children in Odisha. WaterLex has strengthened the inclusion of HRWS through this policy.

IPU REGIONAL SEMINAR, BUDAPEST

Central and Eastern Europe is a region of contrasts with some countries like Slovenia, already ahead with last year's introduction of the human right to water and sanitation into the constitution. However, the average access to improved water supply still remains surprisingly low (14 million people without access) and sanitation even worse¹. As part of the IPU Seminar, "Regional seminar for Parliaments of Central and Eastern Europe and Central Asia on parliaments and the implementation of the SDGs", WaterLex engaged with parliamentarians about the importance of their role in SDG6 implementation.



62 million, reference JMP 2015



To enable monitoring, governments should develop time-based indicators to reflect HRWS standards. Alignment with human rights norms and standards can improve the pro-poor orientation and targeting of spending in the sector. This can lead to improvements in governance innovations in data quality, access to information, public participation, transparency and accountability.

HUMAN RIGHTS AND SDG6

CLEAN WATER AND SANITATION

WaterLex uses the SDG6 targets to expose gaps where adjustments are needed to ensure universal access. This approach is critical not only for the purpose of WaterLex's programmes, but to provide information

> that will support the preparation of national-level SDG6 indicators.

The 2015/2016 WaterLex's Uganda country mapping project set the stage for developing appropriate rights-sensitive indicators on access to water and sanitation. This rigorous process of establishing areas that need to be monitored is part of a Tool Kit that provides the foundation for developing the correct indicators at a country level. Disaggregation of data allows for this process to produce meaningful results that governments can implement as part of progressive realisation of HRWS.

HUMAN RIGHTS SENSITIVE INDICATORS

The universal access to safe and adequate water supply and sanitation services in SDG6 targets (6.1 and 6.2) includes aspects of the human rights approach which WaterLex promotes. Given that nondiscrimination is one of the key principles of both the HRWS and the SDG framework, the indicators must be disaggregated and include various minority groups, including indigenous peoples, women or children.

This year WaterLex held its second conference on strengthening integration of the HRWS in WASH indicators, following up on the conference in 2014 on "WASH, Measuring Progress in the Realisation of the human right to water and sanitation". In February

Assuring accountability on a Global and National level

2017, UNICEF and WaterLex co-hosted the "HRWS Roundtable Indicators Meeting" on "Monitoring the Human Rights to Water and Sanitation in the Context of SDG6". The meeting brought together experts in the water and sanitation sector and those from the sphere of human rights to water and sanitation. The objective of this expert meeting was to assess and define possible human rights to water and sanitationsensitive indicators that can be integrated into WASH programming to contribute to the implementation and monitoring of the SDG6 Targets 6.1 and 6.2. A background document on HRWS and linkages with SDGs plus a detailed meeting proceeding report was published in May. An abridged version, prepared in September, serves as a follow-up document. These papers provide the basis for WaterLex support to SDG and HRWS monitoring at a regional, country and sub-national level.

KFNYA

WaterLex has engaged in sustained consultations with multiple stakeholders in Kenya, especially the Kenya National Commission on Human Rights. Representatives were trained by WaterLex in 2014, and invited to participate in the February 2017 HRWS Roundtable Indicators Meeting. WaterLex supported the development of the Framework for monitoring the realisation of the right to water in Kenya. These inputs provide a mechanism that needs to be operationalised to help measure the extent to which the government of Kenya is progressively realising water and sanitation rights. The Kenyan government is committed to this cause and has invited WaterLex to help operationalise the Framework for monitoring the realisation of the right to water in Kenya at the decentralised level through definition of human rights-sensitive indicators in sample counties.

Publications

THE HUMAN RIGHTS TO WATER AND SANITATION

WaterLex has developed this first-of-a-kind handbook on HRWS including An Annotated Selection of International and Regional Law and Mechanisms.

It is a collection of existing water and sanitation-related international and regional frame-works for those practitioners who wish to improve water governance and contribute to the realisation of the human rights to water and sanitation (HRWS).

THE HUMAN RIGHTS

AND REGIONAL LAW AND MECHANISMS

WaterLex

TO WATER AND SANITATION

AN ANNOTATED SELECTION OF INTERNATIONAL

It is designed to help those members of civil society that wish to better inform and advocate for national level reforms, as well as other actors, such as parliamentarians or government officials, who would like to better understand the broader context of the human rights to water and sanitation to strengthen their work at a national level. The handbook, which benefited from a collaboration with experts worldwide, compiles, collates, and annotates extracts from international and regional law, and mechanisms. It explains how different frameworks, such as international human rights law, environmental law and humanitarian law, can contribute to the realisation of human

rights to water and sanitation, and it also outlines the existing international and regional bodies and frameworks that can help to advance those rights.

TRADE AND WATER

WaterLex made an important contribution to the publication titled 'Water and Human Rights' prepared by the Caritas in Veritate Foundation. WaterLex provided a complete chapter on 'Common Good and Common Wealth: Trade and Water'. It deals with the important role that international and domestic trade play in water accountability.

The publication was the base for a side-event in conjunction with the 36th Session of the UN Human Rights Council in September (see p. 17 above). from the states of Mexico, Chiapas and Jalisco were incorporated, building on the legal research carried out earlier in the year, and providing key information

HUMAN RIGHTS BASED APPROACH TO IWRM

This training manual and facilitators guide brings together the two fields of human rights and integrated water resources management (IWRM). The union of these two fields is a natural one, as water management practitioners and human rights professionals have become increasingly aware of the importance of water in key human rights domains. It introduces human rights and IWRM to the reader, progressively

> integrating them into a single approach that has been dubbed a 'human rights-based approach (HRBA) to integrated water resources management' (HRBA to IWRM). Human rights, development and governance are interlinked and mutually reinforcing. Their core principles overlap, and all of them are essential to understanding and implementing IWRM.

This document is the result of a collaboration between WaterLex and Cap-Net, The Water Governance Facility (collaboration between the UNDP and the Stockholm International Water Institute) and Redica.

MEXICO NHRI

As one of the initial members of the NHRI Water Initiative Mexico has continued to receive updates and training material from WaterLex since its initial workshop in 2014.

In 2017, the NHRI invited WaterLex to make an important contribution to the awareness raising activities of the institution, in particular to their Spanish publication on Human Rights, 'Water from a human rights perspective in Mexico and its relationship with the Sustainable Development Goals'.

The rights to water and sanitation are explained and the international status of these rights is brought into relation with the Mexican situation. Concrete examples from the states of Mexico, Chiapas and Jalisco were incorporated, building on the legal research carried out earlier in the year, and providing key information for civil society on the HRWS and how to claim them.



WATER SERVICES PROVIDERS

WaterLex has supported IWA to produce guidelines to improve decision-making processes for setting tariffs and prices for water service provision.

The objectives of this project are to raise awareness of the benefits and challenges in using public participation in tariff-setting processes and provide guidance to incorporate or improve participation processes. Stakeholders are enabled to share experiences and lessons learned around their own participation methods. One output was the creation of tools for practitioners to support public participation in the regulation of urban water services specifically with respect to tariff setting.

WASTEWATER

There is an urgent need for a shift from open defaecation, one of the main causes of drinking water pollution and diarrhoea, towards affordable technological alternatives, tailored to local conditions. An option for low income countries and rural areas, is to promote wastewater treatment in ponds and lagoons, and the utilisation of treated effluents for crop irrigation and aquaculture. The value of faecal sludgederived products can offset treatment cost and act as an incentive to create sustainable wastewater treatment and services. Developing market-based approaches with business models can also provide long-term social benefit and profit in a sustainable manner. However, wastewater recycling and safe water reuse must be strictly regulated because wastewater, even when treated, is highly enriched in hazardous pollutants. WaterLex has developed an e-book, in collaboration with UN Environment on Sustainable Sanitation Systems: Health, Environment and Governance Challenges, launched at Stockholm during the World Water Week 2017 in a seminar organised by UN Environment on Opportunities and limits to water pollution regulations.

open inking rdable itions. Its' theme reflects the UN theme of 2017: Wastewater. Since publication, extracts of the report have been regularly highlighted on the UN-Water site and social media throughout 2017.

Also on the topic of Wastewater, WaterLex presented during the Dresden Nexus conference in May, which hosted 425 participants from over 50 countries to discuss how the sustainable use of environmental resources can be made more successful by using linked approaches. The conference focused on multifunctional land-use systems and resources management in resilient cities. WaterLex presented on "The Importance of Laws and Legal Frameworks to Provide Norms and Guidelines in Support of Effective and Sustainable Wastewater Management" giving an overview of good practices in the implementation of wastewater legislation adopted by: Singapore, South Africa, Jordan, Finland, Australia, and Argentina. More details of these case studies can be found in the WaterLex 2015 publication "Good Practices for Regulating Wastewater Treatment: Legislation, Policies and Standards".



Letter from the Audit Firm

M 🛟 M A Z A R S

MAZARS SA Chemin de Blandonnet 2 CH-1214 Vernier - Geneva

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Report of the independent auditor on the financial statements to the Non-executive Board of Directors of WaterLex, Geneva

As independent auditor, we have audited the financial statements of WaterLex, which comprise the balance sheet, the statement of income and expenses, the cash flow statement, the statement of changes in capital and the notes for the year ended December 31, 2017. According to the Swiss GAAP FER 21, the performance report is not subject to the audit of the financial statements.

Non-executive Board of Directors' Responsibility

The Non-executive Board of Directors is responsible for the preparation and fair presentation of the financial statements in accordance with Swiss GAAP FER, the requirements of the Swiss law and the statutes. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error. The Non-executive Board of Directors is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements for the year ended December 31, 2017 give a true and fair view of the financial position, the results of the operations and the cash flows in accordance with Swiss GAAP FER, and comply with Swiss law and the statutes.

MAZARS SA



Michael Ackermann Certified Public Accountant (Auditor in Charge)



Enclosures:

 Financial statements (balance sheet, statement of income and expenses, cash flow statement, statement of changes in capital and notes)

Vincent Pichard

US Certified Public Accountant

Balance Sheet (in CHF)

ASSETS

Petty Cash Bank UBS Bank UBS- operating reserves **Total cash and marketable securities** Receivables Other short-term receivables Prepayments and accrued income **Total transitional assets Total Current Assets** Guarantee deposits **Total Financial Assets Total Financial Assets TotAL Financial Assets**

LIABILITIES

Payables from goods and services Other short term liabilities- social charges & tax Accrued liabilities and deferred income **Total Liabilities** Restricted income fund **Restricted Funds** Operating reserves Internally generated unrestricted capital (retain **Total Equity TOTAL LIABILITIES**

*2016 restated

Financial Statements

2016
445
65,135
10,304
75,884
9,450
19,419
1,342
30,211
106,095
3,918
3,918
12,694
122,707

	2017	2016
	11,767	37,193
axes due	37,596	19,131
	22,031	45,170
	71,394	101,494
	57,769	0
	57,769	0
	50,274	*10,304
ned earnings)	-31,862	*10,909
	18,412	21,213
	147,575	122,707

Statement of Income and Expenses (in CHF)

REVENUES	2017	2016	EXPENSES
UNRESTRICTED FUNDING			Operating Expenses
Public Funding			Staff costs
Swedish Development Agency (Sida)	796,503	748,878	Consultants
Swiss Development Cooperation	100,000	140,000	Travel and accomodation
Total Unrestricted Public Funding	896,503	888,878	Events
Others			Communications
WaterLex membership fees	1,680	760	Running costs
Donations by individuals	2,452	2,840	Office rent and maintenance
Other donations	0	*1,867	Accounting / Audit fees
Other incomes	656	5'531	Total Operating Expenses Before In-Kind Contribution
Total Unrestricted Funding	901,291	899,876	In-kind contribution
			Total Operating Expenses After In-Kind Contribution
PROJECT RELATED FUNDING			Intermediary Result
Public Funding			
Netherlands Ministry of Foreign Affairs- Human Rights Funds	0	8,604	Financial Results
(DGIS- NL)			Bank interests
Austrian Develpoment Agency (ADA)	0	5,696	Bank charges
Canton de Genève	58,900	30,834	Exchange rates
Other Public Funding	0	2,440	Total Financial Results
Total Public Funding	58,900	47,574	
Foundations			Other Income
Taiwan Foundation for Democracy	15,046	0	Other revenues
Misereor	1,614	0	Other costs
Total Foundations	16,660	0	Annual Surplus / (Deficit) Before Allocation
United Nations Agencies & Programmes			Attribution to restricted income funds
United Nations Children's Fund (UNICEF)	28,594	0	Annual Surplus (Deficit) Before Allocation to Organisati
United Nations Development Programme (UNDP) CapNet	0	1,289	
United Nations Institute for Training and Research (UNITAR)	1,050	9,450	Allocation
Total United Nations Agencies & Programmes	29,644	10,739	Utilisation(-), transfer from (-) to (+) operating
Mandates			Transfer to retained earnings
Mandates	61,315	*50,322	Total of Allocation
Total Project Related Funding	166,519	108,635	Final Annual Surplus (Deficit) After Allocation
Total Revenue Before In-Kind Contribution	1,067,810	1,008,511	*2016 restated
In-Kind contribution	683,486	839,902	
Total Revenue After In-Kind Contribution	1,751,296	1,848,413	

*2016 restated

Statement of income and expenses (in CHF)

	2017	2016
	781,665	559,876
	23,376	*159,806
	37,512	51,512
	9,365	12,896
	13,154	4,224
	26,248	17,308
	55,245	75,436
	47,451	60,458
ution	994,016	941,516
	683,486	*839,902
tion	1,677,502	1,781,418
	73,794	66,995
	-76	918
	-1,437	-1,596
	-14,744	-8,308
	-16,257	-8,986
	5,710	23,420
	-8,279	-21,934
	54,968	59,495
	-57,769	0
anisation Capital	-2,801	59,495
erating reserves	39,970	-79,696
erating reserves	-42,771	-79,696
	-42,771 - 2,801	59,495
	-2,801	59,495 0
	U	0

Cash Flow Statement (in CHF)

CASH FLOW STATEMENT	2017	2016
Operating Income (Before Non-Profit Allocation)	-2,801	59,495
Depreciation	4,231	4,231
Other non cash-items	0	-13,580
(Increase)/decrease in receivables	-7,207	653
(Increase)/decrease in prepayments and accrued income	-15,769	-1,342
(Increase)/decrease in short-term receivables	16,100	-19,419
Increase/(decrease) in payables from goods and services	-25,426	-48,054
Increase/(decrease) in other short-term liabilities- social charges due	18,465	-6,295
Increase/(decrease) in accrued liabilities and deferred income	-23,139	-15,513
Increase/(decrease) in allocated funds	57,769	C
Funds from Operations	22,223	-39,824
Investing activities	0	C
Financing activities	3,918	C
Increase / (Decrease) in Cash	26,141	-39,824
	2017	2016
Cash and marketable securities start	75,884	115,708
Cash and marketable securities end	102,025	75,884
Increase/(Decrease) in Cash	26,141	-39,824

Statement of change in capital (in CHF)

2017	Initial	Attribution	Transfer	Utilisation	Total
Allocated Funds					
Public funding	0	0	0	0	0
Foundations	0	57,769	0	0	57,769
United Nations Agencies & Programmes	0	0	0	0	0
Fotal	0	57,769	0	0	57,769
quity					
Internally generated unrestricted capital (retained earnings)	10,909	-42,771	0	0	-31,862
Operating reserves	10,304	49,970	0	-10,000	50,274
Total	21,213	7,199	0	-10,000	18,412

2016 - Restated	Initial	Attribution	Transfer	Utilisation	Total
Allocated Funds					
Public funding	0	0	0	0	0
Foundations	0	0	0	0	0
United Nations Agencies & Programmes	0	0	0	0	0
Fotal	0	0	0	0	0

Equity

Total	-38,282	69,575	0	-10,080	21,213
Surplus (deficit) of the year	90,000	0	-69,616	-10,080	10,304
Internally generated unrestricted capital (retained earnings)	-128,282	69,575	69,616	0	10,909

Financial Notes

PRINCIPLES ON THE PRESENTATION OF THE ACCOUNTS

Presentation and evaluation of financial statements correspond to the guidelines published by the Commission for Recommendations for the Presentation of Accounts (Swiss GAAP FER). For these accounts, the Swiss GAAP FER 21 norms have been applied. The financial statements are based on values relating to the management of the company. They give a true picture of the assets, financial position and results according to the principle of true and fair view.

Structure of WaterLex

WaterLex has no subsidiary and is no subsidiary of another institution. There are therefore no consolidation requirements. As a Swiss independent public interest and non-profit association, the organisation is required to comply with its Charter which has been approved by the Canton de Genève.

Principles of Balance Sheet Presentation and Evaluation

Unless otherwise stated, balance sheet positions listed are valued at historical costs at the balance sheet date. Donations are recognised according to contractual obligations with institutional donors. For individual donations, funds are recognised upon receipt of payment. Revenues coming from mandates are recognised upon services rendered.

Foreign Currency Conversion

Invoices in foreign currency are registered at the monthly average rates from the AFC (Administration Fiscale des Contributions). Bank operations in foreign currencies are registered at the interbank rates. Assets and liabilities held in foreign currencies as of December 31st in the balance sheet are converted into Swiss francs at the rates effective on December 31st. The results of these conversions are included in the financial result.

PURPOSE OF THE ORGANISATION

WaterLex aims through its activities to improve access to drinking water and sanitation of the most vulnerable populations. The organisation is active at an international level in the field of human rights, particularly the right to water and sanitation. WaterLex pursues its mission, particularly through research, consulting, technical assistance, training, advocacy and mediation. The organisation may carry out any activity that allows, directly or indirectly, to promote its objectives. WaterLex operates on a national and international level.

GOVERNING BODY & ORGANISATIONAL STRUCTURE

General Assembly

Sovereign body of the organisation, composed of members of the Association. The General Assembly meets annually in regular session, upon official invitation from the President of the Board. Members of the Association have the same voting rights and decisions are taken by a quorum of the present or represented members. The General Assembly main responsibilities are to adopt the provisional budget, to approve the financial statements, to approve new members, to elect the Board members as well as audit body.

Board of Directors

The Board is composed of a minimum of three members elected by the General Assembly with a renewable mandate of three years. Members of the Board act on a voluntary basis and can only claim compensation for the actual costs of travel expenses. Members of the board meet on a regular basis, and the decisions are taken by simple majority. In case of a deadlock, the President has the casting vote. The Board's main functions are to determine the Association multi-annual strategy; to define the provisional budget; to call the annual General Assembly; to nominate the president, secretary and treasurer, as well as the Director General to manage the Association's activities.

WaterLex Board of Directors is composed of:

Name	Function	In function since
Prof. Dr. Eibe Riedel	President of the Board	May 2014
Yves Etienne	Vice President	Jan 2012
Dr. Aileen Ionescu-Somers	Treasurer	May 2014
Dr. Ania Grobicki	Member	May 2016
Prof. Giorgio Malinverni	Member	May 2014
Cécile Molinier	Member	May 2016
François Münger	Member	May 2016

Statutory Auditors

Mazars SA in Geneva has been named as statutory auditor to carry out the 2017 audit The International Secretariat

The International Secretariat is composed of the Director General, employees and volunteers, involved in the implementations of the Association's activities. Its main functions are to propose to the Board a provisional budget, define the appropriate means to achieve the objectives set and in accordance with the approved Board's strategy, as well as manage the Association's assets and present an annual report to its Board. International Secretariat governance:

Name	Function
Amanda Loeffen	Director General

The Association is duly engaged by the sole signature of the President of the Board. The nomination of the Director General implies delegation of the President of the Board's Signature, thus in accordance with the given limits of the Director General's mandate by the Board.

ADDITIONAL REMARKS

Additional Commitments

WaterLex certifies that there are no further commitments to other moral or private persons. Allowances Paid to Board Members

All Board members act on voluntary basis. Total travel expenses paid to Board members in 2017 amount to CHF 3,230.15 compared to CHF 5,271.22 in 2016.

WaterLex Management Team and Staff

The WaterLex management team is composed of one Director General. In 2017 the International Secretatiat in Geneva included an average of 13.3 people (9.2 full-time (FTE) equivalent compared to 8 FTE in 2016)

Events Occurring After the Balance Sheet Closure

No major event that may affect the financial statements have occurred after the balance sheet date. WaterLex has no subsidiary or is not a subsidiary of another institution. There are therefore no consolidation requirements. As a Swiss independent public interest and non-profit association, the organisation is required to comply with its Charter which has been approved by the Canton de Genève.

Fixed Goals and Deliverables

Are mentioned in the annual activity report which shall include financial statements.

In function since

August 2016

COMMENTS ON BALANCE SHEET

Cash and Marketable Securities

This heading includes petty cash, and the bank accounts. The level of liquidity is sufficient to cover the cash flow necessary to secure payments before the settlement of funds with grant donors. In 2017, the Operating Reserves have been increased by 39'970 CHF in order to ensure the coverage of two weeks of expenses in case of cash shortage.

Description	31.12.2017	31.12.2016
Petty Cash	244	445
Bank UBS	51,507	65,135
Bank UBS – Operating reserves	50,274	10,304
Total Cash and Marketable Securities	102,025	75,884

Transitional Assets

This heading includes receivables, prepayments and accrued income.

Description	31.12.2017	31.12.2016
Caribbean Development Bank	9,187	0
Taiwan Fund for Democracy	7,470	0
UNITAR	0	9,450
Total Receivables	16,657	9,450
Social contributions	0	19,419
To receive from employees	2,170	0
Insurance for loss of income (balance 2017)	1,149	0
Total Other Short-Term Receivables	3,319	19,419
Insurance for Loss of income 2018	7,880	0
LAA (Accident Insurance) 2018	6,773	0
Other prepayments and accrued income 2018	2,458	1,342
Total Prepayments and Accrued Income	17,111	1,342

Financial Assets

Guarantee deposits for the previous offices in Rue de Montbrillant were reimbursed in January 2017. There are no guaranteed deposits related to the current offices at WMO, and no other financial assets.

Description	31.12.2017	31.12.2016
Guarantee Deposits	0	3,918

Fixed Assets

Fixed assets consist of IT equipment, mainly laptops. No acquisition was made in 2017. They appear at their acquisition cost less deduction of depreciation calculated according to a linear depreciation method (IT equipment: 20%).

Description	31.12.2017	31.12.2016
Assets	21,157	21,157
Cumulated depreciation	-12,694	-8,463
Total Net Assets	8,463	12,694

Payables from Goods and Services

Description

Mazars audit- preliminary billing

ICS- accounting services

DCAF- rent

Travelling 2000

Others

Total Payables - Goods and Services

Social Charges Due

Description

Social charges (including pension fund) Taxes

Total

Accrued Liabilities and Deferred Income

The organisation recognises accruals when services have been rendered for products delivered, but not invoiced yet (in CHF). The organisation recognises deferred income when services have not been rendered yet but the proceeds already paid to the organisation.

Description
Canton de Genève
Audit- accrued
Accounting and payroll- accrued
DACF- parking space- accrued
Provision for accrued holidays

Total

Others

Allocated Funds

Allocated funds at December 31, 2017 correspond to a grant from the Canton de Genève (total grant CHF 58,900 for Latin America project 2017/2018) for which expenses were not incurred yet at year-end.

Description

Canton de Genève

Equity

The allocation of equity has been restated for 2016 so that the equity operating reserve could match the bank operating reserve at December 31, 2016. In 2017, the operating reserve was increased from CHF10,304 to CHF 50,274 in order to have a security buffer in case of a cash shortage.

Description	31.12.2017	*31.12.2016	**31.12.2016
Operating reserves	50,274	10,304	90,000
Retained earnings	-31,862	10,909	-67,787
Total Equity	18,412	21,213	21,213
* restated ** 2016 Annual Rei	nort		

restated * 2016 Annual Report

31.12.2017	31.12.2016
8,640	0
1,858	0
0	13,813
0	18,582
1,269	4,798
11,767	37,193
31.12.2017	31.12.2016
33,906	20,048
3,690	-917
37,596	19,131

31.12.2017	31.12.2016
0	7,629
9,693	21,600
2,693	11,372
2,299	0
4,585	0
2,761	4,569
22,031	45,170

31.12.2017	31.12.2016
57,769	0

COMMENTS ON STATEMENT OF INCOME AND EXPENSES

INCOME

Detail of Funding and Donations

Description	31.12.2017	31.12.2016
Public Funding	896,503	903,178
Swedish Development Agency (SIDA) – SEK 7'000'000 – X rate: 0.11379	796,503	748,878
Swiss Development Cooperation (SDC)	100,000	140,00
Netherlands Ministry of Foreign Affairs- Human Rights Funds (DGIS- NL)	0	8,604
Austrian Develpoment Agency (ADA)	0	5,696
Other Public Funding	58,900	33,274
Canton de Genève	*58,900	30,834
Other public funding	0	2,440
Foundations & Grants	16,660	(
Taiwan Fund for Democracy – USD 15'000 – average x rate: 1.003	15,046	(
Misereor	1,614	(
United Nations Agencies And Programmes	29,644	10,739
Unicef – USD 28'314 – X rate: 1.0101	28,594	(
United Nations Institute for Training and Research (UNITAR)	1,050	9,450
Capacity Development in Sustainable Water Management (Cap-Net UNDP)	0	1,289
Donations By Individuals	2,452	2,840
M.F. Charrin	2'000	2,000
N. Barrita-Chagoya	360	840
Others	92	(
WaterLex Individual Members	1,680	760
Mandates	61,315	50,322
FANSA	29,035	4,593
Caribbean Development Bank – USD 28'190 – average x rate: 0.9802	27,632	(
Human Rights Defender of the Republic of Armenia – EUR 2'000 – X rate 1.1618	2,324	(
Public Defender of the Republic of Georgia – EUR 2'000 – X rate 1.1618	2,324	(
African Development Bank (AfDB)	0	25,729
Farmstrong	0	20,000
Other Donations	0	1,867
International Water Association (IWA) London	0	1,500
Others	0	367
Total Funding And Donation	1,067,154	1,002,980

* Of which 57,769 CHF to allocated funds at 31.12.2017

In-Kind Contributions

WaterLex receives support from a number of volunteers either based in partner academic institutions or as fellows in the International Secretariat in Geneva. A detailed contract is signed with each volunteer which specifies the original hourly/daily commitment. The commitments are then matched with the review of the performance by the Supervisor.

Finally, the volunteers are requested to certify in written format the number of hours that are spent with WaterLex. The daily rate for Junior (300 CHF), Senior consultant (600 CHF), and Executive (1,000 CHF) is applied to calculate the value of the volunteer's work, unless there is a more applicable rate. In-kind contributions are recognised as revenues and expenses in the statement of income and expenses.

Description	31.12.2017	31.12.2016
Legal Research	548,398	699,01
White and Case LLP	410,858	457,23
Other legal research	137,540	241,78
Human Resources counselling: Eversheds Sutherlands Ltd	7,788	6,72
Development	12,500	
Communication	41,600	25,79
IT	16,500	28,80
Administration and management	56,700	79,57
Total In-Kind Contribution	683,486	839,90
penditures by Nature Description Salaries and benefits	31.12.2017 781,665	31.12.2016 559,87
Salaries and benefits	781,665	559,87
Consultant fees	23,376	159,80
Voluntary consultant fees (in-kind contribution)	683,486	839,90
Total Human Resources	1,488,527	1,559,58
Insurance	3,460	2,12
Accounting and audit fees	47,451	60,45
	11,989	3,64
IT support and infrastructure	11,505	
IT support and infrastructure Office costs	11,236	12,17
Office costs	11,236	74,80
Office costs Office rent	11,236 54,807	74,80 17,12
Office costs Office rent Prints & communication and events	11,236 54,807 22,520	12,17 74,80 17,12 51,51 221,83

Overhead Costs

The overhead costs of WaterLex in 2017 amount to a 21% of the organisation total expenditures

Description	31.12.2017	31.12.2016
Overhead costs	348,108	462,985
Operations	1,329,324	1,318,433
Total Operating Expenditures	1,667,502	1,781,418
% overheads	21%	26%

Fundraising Costs

The fundraising costs of WaterLexd in 2017 amount to a 5% of the organisation total operating expenditures. They mainly include staff costs for the time spent on direct fundraising by the Development Director and the Director General.

Description	31.12.2017	31.12.2016
Fundraising costs	85,068	59,309
Operations	1,592,434	1,722,109
Total Operating Expenditures	1,677,502	1,781,418
% fundraising expenses	5%	3%

Financial Result

At December 31, 2017, the CHF -14,744 exchange rate loss due to the revaluation of the bank accounts in foreign currency at the closing exchange rate.

Other Revenues

This heading includes extraordinary revenues regarding previous years: CHF 1,915 for a tax reimbursement by the Canton de Genève, CHF 3,795 of miscellaneous items.

Other Costs

This heading includes extraordinary costs. It includes a 3,277 CHF fine for unpaid social contributions (2012/2015), CHF 1,412 for 2016 accident insurance (not accrued), and CHF 3,590 of miscellaneous items.

Attribution to Allocated Funds

This heading includes funds granted by the Canton de Genève for our Latin American project. The total grant amounts to CHF 58,900. The project started at the end of 2017 and the remaining unused funds (CHF 57,769) have ben attributed to allocated funds for 2018.

COMMENTS ON THE STATEMENT OF CHANGE IN CAPITAL

The allocation of equity has been restated for 2016. See comments to balance sheet.

ADDITIONAL COMMENTS

Related Parties

There were no related party transactions as of December 31st, 2017 and as of December 31st, 2016.

Contingent Liabilities

As of December 31st, 2017, WaterLex has an estimated VAT exposure of TCHF 45 that WaterLex may have to pay, as the recoverability of VAT with regards to 2017 and prior periods is uncertain. Nevertheless, based on their analysis of the documentation and information available, management considers it unlikely that there will be a significant negative impact on the financial statements in the future, and as a consequence, no provision was recorded as of December 31, 2017.

Acknowledgements

WaterLex wishes to thank all of the organizations and individuals which provided their support to secure our 2017 activities.

KEY SUPPORTERS

We wish to acknowledge the very generous support of our core funding supporters, the Swedish International Development Cooperation Agency (Sida) and the Swiss Agency for Development Cooperation (SDC).

The Republic and Canton of Geneva and the law firm of White & Case, LLP provided substantial financial and in-kind support to WaterLex in 2016.



WHITE & CASE



PARTNERS FOR PROGRAMME IMPLEMENTATION

WaterLex also appreciates the financial and in-kind support from the following partners: Africa Commission on People and Human Rights Antenna Technologies Caribbean Development Bank Eversheds Legal Services, LLP Freshwater Action Network, FANSA International Labour Organization Inter-Parliamentary Union Misereor Stockholm International Water Institute Swiss Water Partnership Taiwan Foundation for Democracy (TFD) Thomson Reuters TrustLaw **UN-Water** UNICEF United Nations Development Programme (UNDP Cap-Net, UNDP GWS) United Nations Economic Commission for Europe United Nations Institute for Training and Research Waterpreneurs UNICEF University of Geneva Women for Water Partnership

WATERLEX INTERNATIONAL SECRETARIAT

Amanda Loeffen, Director General WaterLex thanks the staff for their efforts in 2017: Rose Osinde Alabaster, Chris Duckett, Marie-Béatrice Faure, Geraldine Géne, Jamie Low, Ambroise Katambu, Lenka Kruckova, Viktoria Mohos Naray, Lynn Sorrentino, Melissa Rib, Florian Thevenon, Rakia Turner, Sharon Wallis, Jean Willemin

WATERLEX BOARD

WaterLex would like to thank our esteemed Board Members for their ongoing support to the organisation in 2017.

Dr Eibe Riedel (President), Yves Etienne (Vice-President), Dr Catherine Brölmann (Hon. Secretary), Dr Aileen Ionescu-Somers (Board Treasurer), Cécile Molinier, Dr Ania Grobicki, François Münger, Jean-Benoit Charrin, Dr Giorgio Malinverni

INTERNS AND VOLUNTEERS

With gratitude, WaterLex thanks: Rafael Alamar Oliver, Moez Allaoui, Maraya Best, Agnes Chong, Alicia Cook, Martha Davis, Desmond Gallagher, Stéphanie Kpenou, Velislava Lucheva, Gabriella Mendes Borba, Andrew Mends, Jake Loeffen-Ames, Edward Perez, Anelya Poghosyan, Dr Maria Querol, Sabina Szaboová, Camille Travers

EXPERT REVIEWERS

Carlos Carrion-Crespo (International Labour Organization); Jamesina Essie L. King (African Commission on Human and Peoples' Rights - Commissioner, and Chairperson of the Working Group on Economic, Social and Cultural Rights); Edward Perez (Inter-American Court of Human Rights); Katharina Rose (GANHRI)



There are different ways to support Waterlex: DONATIONS

We will assign donations to support the projects we carry out throughout the year. If there is a specific theme you would like to support please do not Please check out our website for vacancies or send an hesitate to contact us. All donations to WaterLex are tax-deductible.

BANK DETAILS FOR DONATIONS CH39 0024 0240 1032 2801 K

JOIN OUR EXPERT POOL

WaterLex undertakes and coordinates innovative research activities with a growing number of academic partners and governmental or non-governmental organizations. In addition to institutional partnerships, WaterLex has also created a network of experts who have led sustainable solutions to improve water governance through the interconnected frameworks of development and (human rights) law. Please contact us if you are interested in joining our Expert Pool at info@waterlex.org

Photo credits

- *Front cover* (top to bottom)
- (T): United Nations Human Rights Council in Geneva (UN Photo/Elma Okic) (C): United Nations Staff in Geneva simulate SDG logo (UN Photo/Emmanuel Hungrecker) (B): Local boys wait to pump water in Midnapore, India (Krishnasis Ghosh, Courtesy of Photoshare) Pages 5: Hands Over Solar-powered Water Facility to Gormoyok Village, Gormoyok, South Sudan (UN
- Photo/JC McIlwaine)
- Page 10: Water delivery by tank to urban slums in Delhi, India (WaterLex Photo) Page 14: Child with water pump Haiti (WaterLex Photo/Florian Thevenon) Page 15: Side Event, in conjunction with the 36th Session of the UN Human Rights Council - The Human Rights to Safe Drinking Water and Sanitation, in Geneva 14 September 2017 (Fondation Caritas in
- Veritate)
- Back cover: A Child in the Niger River in Gao, Mali (UN Photo/Marco Dormino) All other photos: WaterLex

Get Involved

INTERNSHIPS

- We regularly work with legal interns who have a strong focus on human rights and ideally water governance, as well as law, to support our research programmes.
- open application with your motivation letter and CV to info@waterlex.org

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Securing the Human Rights to water and sanitation through law and policy reform



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