



Annual Report 2014

Skat - our mission

Skat is committed to reducing the gap between rich and poor through the promotion of sustainable livelihoods and the improvement of the living conditions of disadvantaged and marginalised people.

Skat Consulting Ltd. is an independent resource centre and consultancy working in the fields of development and humanitarian aid. Skat has provided technical expertise and management support as well as training and research facilities since 1978.

what we do

Water, Sanitation & Hygiene (WASH)



Energy & Climate



Buildings & Settlement



Networks & Knowledge Management



Governance



Waste Management



Environmental Management & IWRM



Mobility & Transport



Economic Development



how we work



Project Implementation



Policy & Strategy Development



Backstopping & Technical Advice



Knowledge Sharing, Networking, Training & Capacity Development



Assessment, Monitoring & Evaluation



Transfer of Technologies & Approaches



The process of tackling poverty and improving the quality of life of those in need is not easy, linear or quick. Patience and persistence is essential to make lasting, positive change. Equally, there is only so much change that can come from external, international intervention; the best results come where the creativity and motivation of the end users of services, like water, sanitation, energy and waste management, is coordinated and focused on problem solving. At Skat, we see our role as providing the catalyst for change, whether at the level of the household or a whole country. This has played out in different ways during 2014.

In Moldova, Skat has been working for many years as part of the journey from humanitarian crisis to stability and prosperity. The Apasan project has been working since 2008 to improve rural water supply and sanitation services. A major challenge that the project has faced is that some of the technological options for wastewater treatment, hangovers from Soviet times, are inefficient and unaffordable. However, introducing new ideas, such as ecological sanitation is much more of a cultural and institutional challenge than a technical one. The role of capacity development and strengthening institutions is critical because it is essential that the people and government of Moldova can continue the journey of innovation and improvement so that external Swiss support is no longer needed.

Re-building a nation's infrastructure takes concrete and steel, but lasting solutions need a more comprehensive approach that embraces the complexities that life throws up. In 2014, Skat supported the Government of Liberia to produce its first ever Sector Performance Report that for the first time gave a national picture on how the country is do-

ing at improving water, sanitation, hygiene, water resources and solid waste management. This is an important step in building up coordination and financial commitments both within government and between government, civil society, NGOs, the private sector and development partners. In this context, the role of Skat has been to build skills, confidence and above all, trust. In a country scarred by warfare and vulnerable unprecedented challenges, such as the 2014 Ebola outbreak, it is critical that national and local institutions have the knowledge, skills and information to serve the most vulnerable in their societies.

These are just two of the many projects in what has been a successful year for Skat. The accomplishments are in large part due to the emphasis on attention to quality and to fostering excellent working relationships with our clients and partners. I would like to give special thanks to the Skat board members, shareholders and staff for their tireless and support and hard work.



Juerg Christen
Managing Director
Skat Consulting Ltd.

ApaSan

Swiss Water and Sanitation Project in Moldova

The Project

The ApaSan project aims to improve the quality of life of rural communities in Moldova through better access to water and sanitation services. Currently, only few of the villages have piped water supply systems delivering safe water. Most people in rural areas rely on individual wells that use the shallow groundwater, which is often polluted and in short-age during summer. As for sanitation, most people rely on simple pit latrines in their backyard, which in many cases are in bad shape or in unhygienic state.

Local and national governments are currently not able to fulfil their responsibility for providing water and sanitation to the rural population. The limited funds are generally invested into rural projects that deficient in quality and lack sustainability. There is not enough learning and innovation in the sector, which leads to the use of outdated and inappropriate solutions.

ApaSan has focussed on introducing new options for water supply and sanitation, which are appropriate for rural areas in Moldova and that allow lasting provision of services to the rural population. For example, the project has introduced



decentralized water supply systems using spring water and with local community-based management. ApaSan has also introduced ecosan school toilets as a comfortable and economical alternative for schools that suffer deplorable sanitation conditions. ApaSan has supported the construction of infrastructure and setting up management structures in many locations in order to showcase the solutions and to further improve the concepts: more than 30 water supply systems and more than 50 ecosan school toilets have been successfully implemented.

In the second project phase, ApaSan has focused on preparing the ground for scaling up of these options. ApaSan has documented and disseminated experiences of successes and challenges. Communities, local governments and companies have been trained to improve legal, institutional, regulatory, and knowledge frameworks so that they can scale up good solutions.

A third phase is now being prepared, which will focus on transferring developed know-how to Moldovan institutions and enabling them to respond better to the needs of the rural population in Moldova.



Background

The Republic of Moldova remains one of the poorest countries in Europe. Since the collapse of the Soviet Union, Moldova has been in a difficult process of economic, political and legal transition. The country experiences a strong emigration and is highly dependent on remittances and international aid.

The rural regions in Moldova are particularly marked by poverty, emigration and limited access to basic assets and services, such as water supply, sanitation, health and education services.



"Living and working in the relative well-off capital of Moldova, I am constantly shocked, when visiting rural areas, by the huge disparities between those two separate worlds. This disturbing observation just proves me every day how relevant is ApaSan's work in bringing solutions for improving water supply and sanitation delivery to rural population."

Julie Bergamin
Assistant Coordinator, ApaSan Project Moldova, Skat Consulting Ltd.



What are ecosan toilets?

Ecological Sanitation, or ecosan, is an approach that turns the 'problem' of sewage on its head by recognising that urine and faeces contain important nutrients that can be recycled back into the environment and the food chain. The main objectives of ecological sanitation are:

- To reduce the health risks related to sanitation, contaminated water and waste
- To prevent the pollution of surface and ground water
- To reuse nutrients or water contained within wastes.

The ecosan toilets implemented by Skat in Moldova separate the urine from the faeces. Urine is high in potassium and can be used directly as a fertiliser. The toilet composts the faeces to a solid material that is safe to handle and use as a fertiliser. This approach of on-site separation and composting means there is

no need for massively expensive sewerage, wastewater treatment and sludge treatment infrastructure. Skat is currently working with partners to look at introducing ecosan in SDC-funded rural water supply and sanitation programmes in Central Asia.



Skat's role in ApaSan

Skat is implementing the ApaSan project with a team of 10 Moldovan and two Swiss experts in Moldova, supported by the team at St. Gallen. Skat has established a project office in Chisinau for the implementation of the project.

Project facts

Funder	Swiss Agency for Development and Cooperation (SDC) and Austrian Development Cooperation (ADC)
Period	Phase 1 & 2: 2008-2015, Phase III in preparation: 2015-2019
Skat team	Jonathan Hecke, Julie Bergamin, Roger Schmid, Florian Klingel, Bertha Camacho

Liberia Sector Performance

The Project

Achieving important national goals, such as access to water, improved sanitation or solid waste management for everyone, can only happen if there is an overall picture of what is happening across the country. From this, the priorities for action and investment can be made.

In 2013, Liberia held its first Joint Sector Review (JSR) – a two-day event that brought together government, donors and civil society to discuss and agree on the priorities for the year ahead. However, without a commonly agreed evidence base to work from, it was difficult to get many solid agreements.

Skat Consulting came to support the government to its write its first ever Sector Performance Report (SPR). An SPR brings together all the available data and records from across government departments and public bodies. Although the initial scope of the report was Water, Sanitation and Hygiene (WASH), as the discussions and data collection progressed, this was broadened to include water resources, gender, health metrics (in particular reported cholera incidents) and WASH in schools.

Skat was brought in due to extensive experience in Uganda over the last decade, where Kerstin Danert played a central role in compiling SPRs within the Ministry of Water & Environment. Skat was very clear from the outset that the Liberia SPR would be written by Liberians, and not by international consultants.

In February, Skat ran a 4-day writing course at the World Bank office in Monrovia, for 19 staff from across 12 different ministries and public bodies. This course had several roles: it strengthened basic report writing and data analysis skills; it encouraged trust-building; and a short field-trip exercise provided the basis for three teams to writing and present a 'mini-SPR' on the different neighbourhoods of Monrovia that they visited.

At the end of the week, teams were established to write thematic chapters for the national SPR. Over the following



month, weekly deadlines were set and each Monday morning a table was circulated, copied to the Deputy Minister for Public Works, showing who had met the submission deadline and who hadn't. In this way, most the chapters had a first draft by the time of Skat's third visit in March. During this mission, Skat staff sat down with each author and helped them re-draft their chapters and then the material was brought together and edited into a single document.

The authors were then taken on a retreat to hotel, just outside Monrovia, where they presented their chapters. The peer-review and coaching process helped them sharpen their chapters and presentation skills. For many, this was the first time they had been asked to give a presentation, but it meant that at the 2014 JSR workshop they were not just able to present their chapters but were enthusiastic and confident to do it.

The result was tremendous and although far from perfect, it meant that, all those involved in the Liberia WASH, health and waste sectors were able to prioritize based on a national picture.



"This assignment was difficult but incredibly rewarding; by the end there was immense pride that the Sector Performance Report had been written by Liberians, for Liberia. For us, we learned just how critical trust-building and carving out space and time to concentrate is in this politically fragile environment. Where there trust can be built, there is hope and progress."

Kerstin Danert
Water and Sanitation Specialist / Director of RWSN Secretariat

Background

Liberia is a West African country of around 4 million people. It has an unusual history because the country was founded by a private organisation, the American Colonization Society, who assisted freed African-American slaves to resettle from the USA. Tension between Americo-Liberians and the indigenous population was an important factor that triggered two brutal civil wars between 1990 and 2003, which also spilled into neighbouring Sierra Leone. Since 2003, slow and steady progress has been made in building up Liberia's infrastructure and government capacity. The current president, Ellen Johnson Sirleaf, was the first woman to be elected head of state in Africa and she is a global ambassador for Water, Sanitation & Hygiene (WASH).

The WASH sector responsibilities in Liberia are highly fragmented across several government ministries, as are

the data and records. There has been a patchy record of WASH service improvements – with most work being done by hundreds of foreign NGOs. This was despite attempts to increase coordination across government through a dedicated National Water Sanitation and Hygiene Promotion Committee, which actively maintains a website (<http://wash-liberia.org>), and some budget allocations by the Ministry of Finance to the Ministry of Public Works and the Ministry of Health. The lack of a clear national picture across the sector by all the government and non-government actors was a driver to establish an annual Sector Performance Report process.



Skat's role in preparing the 2013 Liberia SPR

The team of two international consultants undertook 4 missions to Liberia between January and early May 2014 and facilitated exchanges between government, donor, civil society and NGO stakeholders so that all available data and reports were made available and (where necessary) digitised; organised and facilitated a writing course and a retreat; provided remote support and coaching on writing, data collation, analysis, presentation and on giving verbal presentations; compiled, edited and produced the layout and design of the final SPR report; provided background support and coaching to the 2014 Joint Sector Review.

The future of measuring and reporting WASH sector performance in Liberia

At the time of that JSR event, the first cases of Ebola were only just being reported. The epidemic disrupted the nascent SPR/JSR planning and reporting process, however, if anything the devastation caused by the disease only serves to underline the urgent need for universal access to better water, sanitation and hygiene services. Hopefully, much of the monitoring and reporting processes and skills that have been implemented for the humanitarian response will serve the longer term development journey.

Project Facts

Funder	Water & Sanitation Program (WSP) of the World Bank
Period	January – May 2014
Skat team	Dr Kerstin Danert, Sean Furey



Roma housing project in Serbia shortlisted for 2014 World Habitat Awards

The Roma people are among the most persecuted in Europe, due to their nomadic lifestyles and heritage. Serbia has one of the largest Roma populations in Europe, estimated to be around 500,000 and about 60% live below the poverty line of \$2 per person a day. 26% of Roma children regularly suffer from malnutrition, while only 46% of them have a proper meal every day. The majority of Roma are settled but live in very poor housing conditions and poor health reduces school attendance and achievement, which then traps Roma children in a cycle of poverty.

Since 2008, The Ecumenical Humanitarian Organization (EHO) has been implementing an integrated approach to improving the living conditions in Roma settlements. The project provides limited support for new materials and upgrading of water, sanitation and electricity infrastructure, but emphasis is on a 'dweller-driven approach' that helps create incentives and develop skills of occupiers to improve and upgrade their own homes. The project also helps Roma families introduce their children to mainstream schools and has provided mentoring support to 300 Roma pupils, through supporting the work of 14 teaching assistants. An important part of increasing the skills and social acceptance has been to improve the employment and self-employment opportunities, in partnership with the National Employment Service.

Skat has been providing technical backstopping and coaching to the project team on technical issues, cooperation with municipalities and institutional development.

The World Habitat Awards are organised by the Building and Social Housing Foundation (BSHF) in the UK. For more information on the finalists visit: www.worldhabitatawards.org

Daniel Schwitter, Sustainable Building & Settlement Specialist

Extending services: Skat provides WASH advice to Solaqua Foundation

In October 2014, Skat began a new partnership with the Solaqua Foundation (www.solaqua.ch), a private foundation based in St.Gallen. Skat is providing technical, methodological and strategic advice to help Solaqua achieve its goal for 50,000 people in the Himalaya region to get sustainable access to safe drinking water by 2020.

The foundation was established in 2001 and in the past implemented projects in more than a dozen countries around the world. Whereas projects in the past were focused on SODIS (Solar Water Disinfection, www.sodis.ch) and other methods to improve water quality at household level, in the new phase (which started in 2014) the thematic focus also will include hygiene promotion and water quality in general.

At Skat, Matthias Saladin is coordinating the advisory services to Solaqua Foundation. His first mission took him and the general manager of Solaqua, Lotti Gerber, to visit an ongoing project in Nepal and to scope the WASH sector in this country for additional potential projects and partners. In February 2015, Sanjay Gupta implemented a scoping study of the WASH sector and its key actors in Bhutan in order to evaluate the potential for implementing projects in this country in the future.

Providing this type of support to a charitable foundation is a new direction for Skat, but it is a good fit because of the extensive experience and know-how available through Skat Consulting and Skat Foundation and our networks.



"I am glad to be part of Skat and to put the know-how and experience accumulated over the past 15 years in service of the people in need of improving their water and hygiene conditions. Seeing the living conditions of people in Nepal really has opened my eyes of how direly we need to improve the way we work in the development sector. I hope I can contribute to this through this collaboration with Solaqua Foundation."

Matthias Saladin
Water and Sanitation Specialist

Harvesting wasted energy: the everyday potential of hydropower

What would you think if water infrastructure was designed to waste energy? Strangely, this is common practice, particularly in hilly and mountainous areas where water is stored or captured at high elevation. When water pressure gets too high it can burst pipes or cause leaks in valves and joints. So to stop this, water systems often have 'pressure reducers', like the one in the photo, from Tunisia. However, the available energy could instead be used to generate electricity, an approach which has already been successfully applied in Switzerland for more than 50 years.

A recent study prepared by Skat, revealed an overall potential of about 35 GWh per year in the water supply system of SONEDE, the Tunisian water supply utility. Skat's services included on-the-job and classroom training on technical, economic, legal, regulatory and institutional aspects for the local staff of the water and electricity utilities.

How can this wasted energy be harnessed?

The first step is to estimate the power generation potential. This is done by measuring water flow and pressure in the system and how it varies during the day and throughout the year. The best time to install turbines is when the pipes in the drinking water system need repairs or rehabilitation so that existing leakages are fixed and the diameter and strength of the pipes is optimised for water delivery and power generation. Designing the system for both purposes helps to keep costs down.

A good economic analysis is essential. Investment cost can be in the range of about 1,500 – 7,000 Euro/kW, depending on the context and in general, generation cost are about 2-20 Euro Cent/kWh. The economic analysis normally considers different options, such as different pipe diameters leading to different losses and investment cost. In general, the specific investment cost in Euro per installed kW is much lower for hydropower in drinking water systems than standalone because it requires almost no civil works like a weir, intake, sedimentation basin, channel, forebay, powerhouse and tailrace.

Harness hydropower potential is not limited to water supply systems. Skat has experience and expertise of design and implementation involving irrigation networks, wastewater treatment plants, runoff collection systems, desalination plants and heating or cooling systems (e.g. from thermal power plants). Dr Hedi Feibel and Martin Bölli have recently done feasibility studies and design work in Jordan, Tunisia, the Lower Mekong Basin, Liberia and Azerbaijan. Since many countries are limited experience with small hydropower, it is recommended to start with a country-wide estimate of the potential and – where there is promise – to start with pilot projects to build up local enthusiasm and expertise.

Hedi Feibel, Renewable Energy and Water Expert



Pressure reducer in Tunisia



Hydropower in drinking water system in Switzerland

ST.GALLEN-BASED

Management



[JCH] Jürg Christen (100%), Managing Director
Specialist: WASH, Waste Management, Governance

Professional Staff



[AAU] Anne Sophie Aublet (80%)
Specialist: Water & Environmental Sanitation



[AOL] André Olschewski (100%)
Specialist: Water & Environmental Sanitation



[BCA] Bertha Camacho (70%)
Specialist: Knowledge Management



[DSC] Daniel Schwitter (90%)
Specialist: Sustainable Building & Settlement Development



[FKL] Florian Klingel (90%)
Specialist: Water & Environmental Sanitation



[HFE] Dr Hedi Feibel (60%)
Specialist: Renewable Energy & Hydrology



[KDA] Dr Kerstin Danert (100%)
Specialist: Rural Water Supply



[KWE] Karl Wehrle (50%)
Specialist: Water & Environmental Sanitation



[MBO] Martin Bölli (100%)
Specialist: Renewable Energy & Energy Efficiency



[MLA] Martin Läng (100%)
Specialist: Communication, Desktop Publishing, ICT,



[MSA] Matthias Saladin (80%) – joined in 2014
Specialist: Water & Sanitation



[RSC] Roger Schmid (100%)
Specialist: Water & Environmental Sanitation,
Mobility/Transport



[SDI] Dr Stefan Diener (100%) – left in 2014
Specialist: Environmental Sanitation



[SFU] Sean Furey (100%)
Specialist: Rural Water Supply & Water Resources



[SGU] Dr Sanjay Gupta (100%) – joined in 2014
Specialist: Water, Sanitation and Solid Waste Management

Support Staff



[LNE] Laura Neuweiler (50%)
Office Manager



[NRO] Norolalao Robson (50%)
Co-Office Manager



[VZI] Violeta Zivanovic (100%)
Office Manager Assistant



[SSI] Sheryl Sierra (100%)
Commercial Apprentice

INTERNATIONAL-BASED

Nicaragua



[UHA] Urs Hagnauer (100%)
Operational Director of SDC AGUASAN

Moldova



[JHE] Jonathan Hecke (100%)
Team Leader: ApaSan Project



[JBE] Julie Bergamin (100%)
Assistant Coordinator: ApaSan Project

Rwanda / Burundi



[DWY] Daniel Wyss (100%)
Team Leader: PROECCO project
Specialist: Sustainable Building & Settlement
Development



[HSI] Heidrun Simm (100%)
Specialist: Geographer/GIS; PROECCO project



[MVE] Dr Michael Velten (100%)
Specialist: Economics; PROECCO project



[JRA] James Racicot (100%) – joined in 2014
Team Leader: PEPP project (2015-)



[CAH] Cyr Franck Ahononga (100%)
Specialist: Water and Sanitation; PEPP project

Skat recognises the tremendous efforts of the many project staff in Ukraine (DESPRO), Moldova (ApaSan), Rwanda/Burundi/DRC (PEPP & PROECCO)

Our clients and partners in 2014

We would like to thank our clients and partners who have supported us during 2014, and beyond:

ADC	Austrian Development Cooperation
ADIED	Action for Equitable, Integrated and Sustainable Development
ADPC	Asian Disaster Preparedness Center
AfDB	African Development Bank
ASI	Adam Smith International (UK)
	Caritas
DFID	Department for International Development (UK)
ESRC	Economic and Social Research Council (UK)
EU	European Union
GIZ	German Agency for International Cooperation
GVEP	Global Village Energy Partnership
HEKS	Relief Fund of the Protestant Churches of Switzerland
HSI	Helvetas Swiss Intercooperation
ISKB	Association of Swiss Small Power Plant Owners
ISW	International Secretariat for Water
NERC	National Environmental Research Council (UK)
ÖRK	Austrian Red Cross
RAIN	RAIN Foundation (Netherlands)
	Solaqua Foundation
SC	Swisscontact
SDC	Swiss Agency for Development Cooperation
SECO	Swiss State Secretariat for Economic Affairs
SFOE	Swiss Federal Office of Energy
	Skat Project Fund
SLU	Swedish University of Agricultural Sciences
SNSF	Swiss National Science Foundation
SRK	Swiss Red Cross
UNICEF	United Nations Children's Fund
	WaterAid
WVS	World Vision, Switzerland
WSP	Water & Sanitation Program (World Bank)
ZH20	ZH2O - drink & donate, Zurich

Global

A world map in a light brown color with a grid of latitude and longitude lines. A green callout box is positioned over Central America, connected to the map by a thin green line. The callout box contains the following information:

PROJECT NAME
Central America: operational regional direction of the water & sanitation programmes of SDC
CLIENT
SDC
TEAM
UHA, FKL

PROJECT NAME
Developing a global community of practice for rainwater harvesting
CLIENT
RAIN
TEAM
SFU, KDA, MLA

PROJECT NAME
Decentralisation and Local Governance Network (DLGN) communication
CLIENT
SDC
TEAM
BCA

PROJECT NAME
SDC Water and Sanitation Backstopping Mandate 2012-2014 (Phase VII)
CLIENT
SDC
TEAM
RSC + all Skat team

PROJECT NAME
Concept for regional chapters for the Sustainable Sanitation Alliance (SuSanA)
CLIENT
GIZ
TEAM
FKL

PROJECT NAME
RWSN Phase 2012 to 2014 Support to Secretariat Support to Handpumps Support to ACCESS
CLIENT
SDC, Skat Project Fund, WVS, WaterAid
TEAM
KDA, SFU, AOL, MLA

PROJECT NAME
GIZ "Work the Net" second edition
CLIENT
GIZ
TEAM
BCA

PROJECT NAME
RWSN Cost Effective Boreholes Phase IV
CLIENT
UNICEF, Skat Project Fund
TEAM
KDA

PROJECT NAME
Unlocking the Potential of Groundwater for the Poor (UPGro)
CLIENT
DFID, NERC, ESRC
TEAM
SFU, KDA, BCA, MLA

PROJECT NAME
Support to Solaqua Foundation
CLIENT
Solaqua Foundation
TEAM
MSA, SGU

PROJECT NAME
Microfinance for Self-supply
CLIENT
Skat Project Fund
TEAM
AOL

Symbols can be found on inside cover, clients on page 11, staff on page 10

Europe

 PROJECT NAME
Trainer for handpump training course
CLIENT
ÖRK
TEAM
Erich Baumann

 PROJECT NAME
Black Soldier Fly research
CLIENT
SLU
TEAM
SDI

 PROJECT NAME
Slum upgrading backstopping in Kosovo and Serbia (3 mandates)
CLIENT
HEKS, SDC
TEAM
DSC

  PROJECT NAME
DESPRO Ukraine Phase III
CLIENT
SDC
TEAM
JCH, AOL, SDI, SGU, SFU

 PROJECT NAME
ApaSan: Swiss Water and Sanitation Project Moldova - Project Phase II
CLIENT
SDC
TEAM
RSC, JHE, JBE, FKL

  PROJECT NAME
Backstopping to rural water and sanitation programme in Kosovo
CLIENT
SDC
TEAM
RSC, FKL

   PROJECT NAME
Swiss Water Partnership Secretariat
CLIENT
SDC, HIS
TEAM
AAU, MSA, RSC

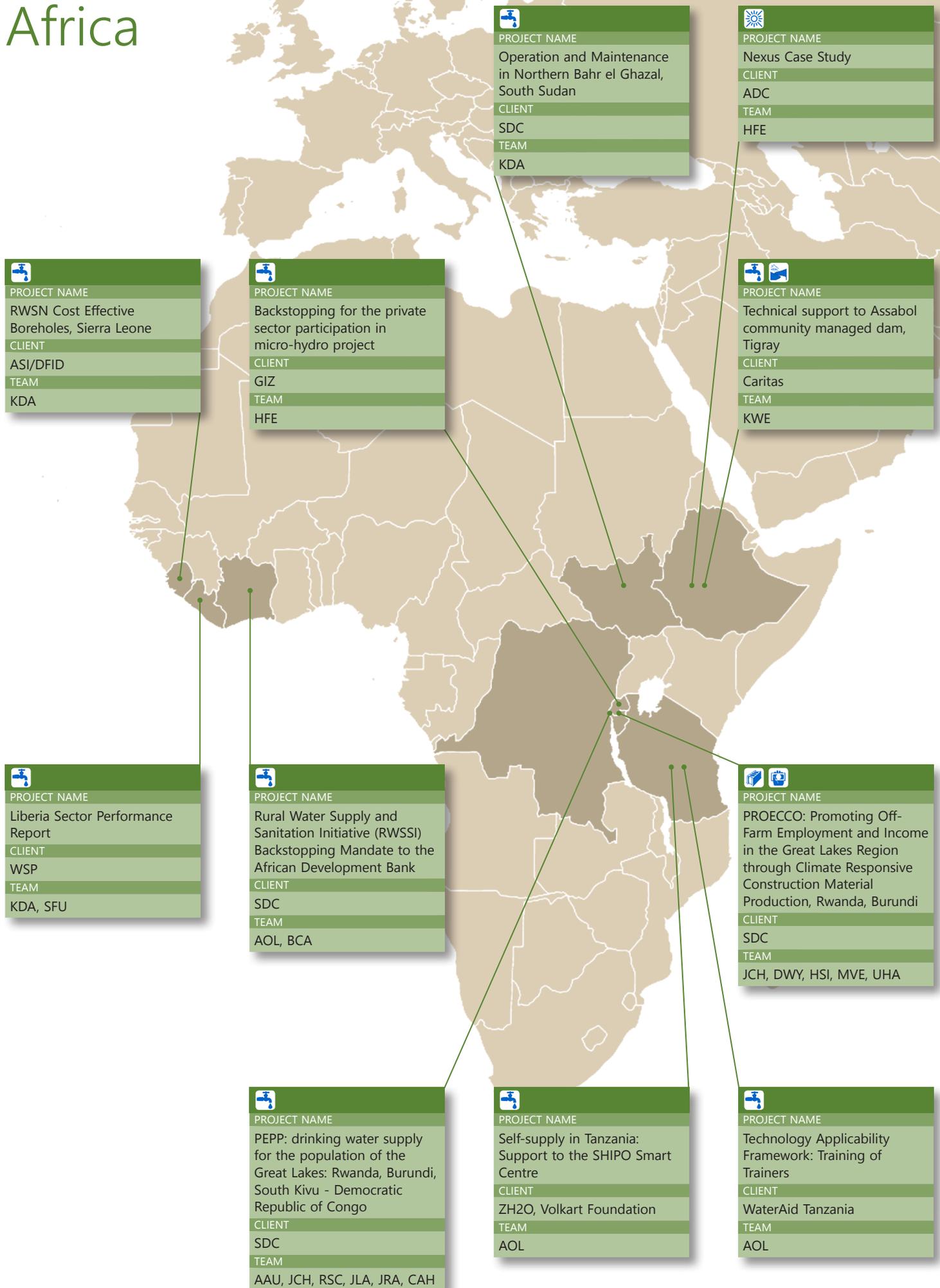
 PROJECT NAME
1. Small hydropower Technical Backstopping and Promotion in Switzerland
2. Hydropower research programme
CLIENT
SFOE
TEAM
MBO

 PROJECT NAME
ISKB (Association of Swiss Small Power Plant Owners) Secretariat
CLIENT
ISBK
TEAM
MBO

   PROJECT NAME
Backstopping to Inter-Ministerial Water Council, Kosovo
CLIENT
SECO
TEAM
RSC, FKL

  PROJECT NAME
AGUASAN Workshop Series 2014
CLIENT
SDC
TEAM
RSC, HFE

Africa



Asia



PROJECT NAME
Tajikistan Rural Water Supply and Sanitation Project, Fergana Valley
CLIENT
ISW, SDC
TEAM
SFU, FKL



PROJECT NAME
VSBK – Vertical Shaft Brick Kilns and other SCP – Sustainable Construction Practices
CLIENT
EU
TEAM
UHA



PROJECT NAME
Capacity building, Training, Backstopping and Coaching of Solaqua Foundation
CLIENT
Solaqua Foundation
TEAM
MSA, SGU



PROJECT NAME
Backstopping to HYSAWA Trust Fund
CLIENT
SDC
TEAM
AOL, BCA



PROJECT NAME
School construction guidelines
CLIENT
SDC / IOM
TEAM
DSC



PROJECT NAME
Disaster Resistant Education Building, Cambodia
CLIENT
ADPC
TEAM
DSC



PROJECT NAME
SURAFCO: Support to the reform of the Northern Agriculture & Forestry College, Laos – College Campus Design
CLIENT
HIS, SDC
TEAM
DSC

Financial Report

Profit and Loss Account / Balance Sheet 2014

As reflected in the tables below, the 2014 accounts closed with a positive result. With this, the trend of the previous

years continued. Due to ongoing and new project activities and resulting profits, the shareholders' funds as well as the balance sheet total have been approximately constant.

Profit & Loss Account from 1.1.2014 – 31.12.2014

Description	(CHF) 2014	(CHF) 2013	(CHF) 2012
Consulting revenue	10,998,266	10,288,044	7,115,351
Skat Project Fund	100,771	78,590	140,300
Revenue from Loan Staff	57,198	-	-
Other revenue	6,705	1,962	3,935
Reductions of revenue	-4,622	37,943	16,972
Operating revenue	11,158,319	10,406,539	7,276,558
Materials	-514	-23,988	-9,322
Other chargeable costs	-38,545	-12,853	-19,050
Consultants	-408,628	-750,835	-922,839
Direct project costs	-6,766,728	-5,479,161	-3,001,165
Travel- und working costs	-274,675	-261,721	-251,767
Total Materials/Costs third parties	-7,489,089	-6,528,558	-4,204,142
Profit contribution 1	3,669,230	3,877,981	3,072,415
Salaries	-2,581,027	-2,625,267	-2,060,914
Other personnel costs	-431,527	-488,758	-417,007
Total personnel costs	-3,012,554	-3,114,025	-2,477,921
Profit contribution 2	656,676	763,956	594,494
Office rent	-71,297	-70,652	-68,689
Maintenance and repairs	-12,532	-16,386	-15,750
Energy costs	-4,727	-4,817	-3,224
Office and administration costs	-176,110	-220,613	-201,369
Advertising and PR	-18,176	-13,899	-13,306
Other operating expenses	-3,446	-4,096	-3,293
Total administration expenses	-286,288	-330,463	-305,632
Profit contribution 3	370,388	433,493	288,863
Interest income	373	10,426	3,443
Interest expenses and bank charges	-1,587	-1,454	-2,212
Exchange gain/loss	24,161	10,033	1,055
Financial income/expenses	22,947	19,005	2,287
Profit contribution 4	393,335	452,497	291,149
Depreciation	-9,340	-10,569	-16,459
Extraordinary income/expenses	-	-430	808
Allocation /reversal of accruals	-10,700	-6,000	-90,335
Taxes	-65,649	-75,531	-31,995
Operating profit	307,646	359,967	153,169

Balance Sheet as of 31.12.2014

Description	(CHF) 2014	(CHF) 2013	(CHF) 2012
Assets			
Cash and bank accounts	7,376,421	9,117,334	6,383,400
Accounts receivable	2,583,592	2,122,774	1,481,641
Work in progress	4,593,000	4,422,000	2,645,000
Accrued income/deferred charges	87	-	-
Total current assets	14,553,100	15,662,107	10,510,041
Securities	20,000	20,000	20,000
Tangible assets	19,102	19,402	29,302
Total fixed assets	39,102	39,402	49,302
Total assets	14,592,202	15,701,509	10,559,343
Liabilities			
Accounts payable	339,952	253,455	229,785
Prepayments	12,044,589	13,247,120	8,471,796
Deferred income/accrued charges	300,511	414,271	314,344
General accruals	617,522	574,682	541,404
Total liabilities	13,302,574	14,489,528	9,557,328
Share capital	200,000	200,000	200,000
Compulsory reserve	79,000	72,000	70,000
Complimentary reserve	500,000	500,000	500,000
Profit brought forward	202,982	80,014	78,845
Years profit	307,646	359,967	153,169
Total shareholders, funds	1,289,628	1,211,982	1,002,014
Total liabilities	14,592,202	15,701,509	10,559,343

Budget 2015

On the basis of ongoing and planned projects, with an assumed capacity of 21 full-time positions, it is estimated that approximately 160 person months will be sold in 2015. Contracts or firm commitments already exist for more than 85% of the expected turnover.

With the current staffing situation in 2015, the operating revenue will increase compared to the previous year thanks to relatively big implementation projects. This statement is also based on the assumption that, again, about 70% of the productive hours can be sold. This estimate translates again into a positive result in 2015.

Management Bodies

Management Board

- Karl Wehrle, Skat Consulting, St.Gallen, (President)
- Esther Oettli, Beringen (Vice President)
- Walter Kraehenbuehl, Weinfelden
- Kaspar Grossenbacher, Helvetas, Zuerich
- Roger Schmid, Skat Consulting, St.Gallen
- Juerg Christen, Skat Consulting, St.Gallen

External Auditor (Accounts)

- Kern Treuhand AG, Wangen

Executive Management

- Juerg Christen, Managing Director

Bo, Sierra Leone
Photo: Kerstin Danert, Skat



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