

# WageIndicator Foundation

Annual Report 2012



# WageIndicator.org

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## Preamble

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This narrative part of the annual report 2012 is structured according to the more accentuated profile that shapes WageIndicator, starting from the end of 2011.

The first chapter sketches developments headed under the renewed profile in terms of Salary, Law and Career, both online and offline.

Another outstanding feature of 2012 has been the continued growth of WageIndicator on a global scale. French speaking West African countries and Madagascar are now included. And a project obtained on the brink of 2013, i.e. Living Wage, brings the whole of East Africa under the WageIndicator umbrella. By the end of 2012 the number of countries in which WageIndicator is present amounts to 71, only a few short of the 75 countries set as an ambitious goal some years ago.

This continued growth is closely interlinked with projects that succeed and overlap each other. Their focus differs somewhat from case to case, but all projects share a lot of common ground, pioneered by WageIndicator. The participation in one of these projects of some employers' associations, in conjunction with their trade union counterparts, is certainly worthy of special attention. A concise and factual brief of current projects concludes this section.

This narrative also highlights the increased transparency of the management structure and processes as a whole. A set of documents to this effect has been submitted at the end of 2012 to the Supervisory Board for review and approval.

Paulien Osse

Director, WageIndicator Foundation

26 June 2013

*In subsequent chapters the WageIndicator Foundation will be referred to as the WageIndicator.*

*The WageIndicator Foundation owns the WageIndicator concept. It is a non-profit organization, dedicated to labour market transparency by providing accurate wage and wage related information. Its mission statement reads:*

*"Share and compare wage information. Contribute to a transparent labour market. Provide free, accurate wage data through salary checks on national websites. Collect wage data through web surveys."*

*Thus, the public at large contributes to scientific information gathering, and scientists in return provide information free of charge to the public.*

*On 17 September 2003 the WageIndicator Foundation was established under Dutch law. It is a joint initiative of FNV (Dutch Confederation of Trade Unions), the University of Amsterdam/AIAS (Institute of Advanced Labour Studies) and career website Monster. They make up the Board of Supervisors.*

*Chairpersons - Prof Maarten Keune and Prof Paul de Beer, in daily life directors University of Amsterdam/AIAS*

*Member of the board - Catelene Passchier, in daily life member of the board of FNV, the Dutch Confederation of Trade Unions.*

*Member of the board - Warren Hammond, managing director Monster Benelux*

*Directors - Paulien Osse & Dirk Dragstra*

# 1. Salary, Law, Career

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## 1.1 New Profile of Core Activities

The first WageIndicator decade gave rise to a festive worldwide conference, held in Amsterdam in May 2011, where the policy for the first years of the next decade was debated. The debate contributed to a new profile for all operations. In the fall this renewed profile got more shape and ever since it has pervaded all of WageIndicator. It is most visible on the websites. It is aptly called the '3 pillar approach', as all home pages are divided in three columns, or pillars, each column giving access to pages answering basic questions that preoccupy working people in many countries. These are:

- *what is my wage?*
- *how to protect it?*
- *how to improve it?*

This focused approach led to a more recognizable presentation of all wage related information that is the core business of WageIndicator. Information for all those on the labour market who seek to safeguard their interests and improve their positions. It is permanently accessible online as a library of country specific labour market issues.

In addition to online, WageIndicator develops offline activities as well. These are introduced where and when need arises. Such need may occur in remote and less developed areas, where access to the internet is problematic. Also, printed versions of online documents, such as compliance forms and agenda setting Decent Work items during debates of stakeholders in the labour market, are used. And paper surveys have been in use now already for 5 successive years – in addition to the online salary surveys that are a standard feature of all WageIndicator operations. Specially in Africa, Asia and Latin America this is effective and successful.

The following presentation of WageIndicator operations is structured along the 3 pillars Salary, Law and Career. For each both online and – where applicable - offline activities are briefly reviewed.

### 1.1.1 3-Pillar Approach

The first question '*What is my wage?*' is primarily answered by the Salary Check and the Salary Survey combined.

- The Salary Check is the tool for online users who want to know their current market value: do I earn the proper market rate? What do my peers earn, what can I make in a different job, occupation or profession? (on and offline data is calculated for this tool)
- The salary indications for individual occupations offered in the Salary Check are calculated using the data volunteered by web visitors. Web visitors are asked to complete and submit the online Salary Survey. Next to that data from the offline salary Surveys is used;
- A section on (the) legal minimum wage(s), and public sector wages are in high demand everywhere;
- VIP-salaries (or incomes), to arouse interest, satisfy curiosity and increase traffic. African presidents and soccer players are most visited.

The second question '*How to protect?*' answers the most frequently asked questions about labour rights, such as:

- What is the minimum wage?
- Is there a collective agreement and contract salary (for me)? (Collective Agreement data base)
- What are the maximum working hours per week?
- How about maternity leave?
- Other pressing social security matters;
- If possible a legal help desk function is set up;
- Online compliance forms for the collection and analysis of non-compliance cases, on behalf of policy makers, inspectorates and awareness raising campaigns or actions.

This growing body of knowledge, presented online, serves as a library on current labour market items, both theory and practice.

Offline, i.e. printed versions of some online documents are also in wide use (see below).

The third question '*How to improve?*' is essentially career-linked. Any possible improvement presupposes knowing and implementing the law. But next to those basics, and above, more can be done to improve one's job situation. The question how to improve is very much a matter of ambitious individuals who embark on a career for themselves:

- vertical – upwardly mobile;
- lateral – horizontally mobile;
- upgrading education, re-schooling;
- think out of the box;
- try something new.

In Mozambique this pillar has its own innovation: How to improve Your Life with the Mobile Judge. (100 cases of improvement per month!)

Lifetime employment is no longer the rule, where it once maybe had been. Today's labour market is versatile. It demands flexibility of the individual, willingness to learn new trades and switch careers during working life. The WageIndicator may assist in the search this situation entails, by making available its vast network of contacts and links.

### **1.1.2 Restyling of all Websites**

The complete technical upgrading of all websites in 2011 was followed up in 2012 by redesigning the web pages. The guiding principle now is: what you see is what you get. Thus, the 3-pillar approach has to be clear-cut and recognizable:

- Columns or pillars, each reflecting one of the 3 lead questions, are introduced on all home pages, and given different colours;
- All content of the back-up pages is reviewed, rewritten and restyled to live up to the expectations prompted by the lead questions on the home page.

Thus the renewed profile of WageIndicator should be reflected in a consistently applied, recognizable lay-out of all web pages in all participating countries.

## **1.2 Salary**

### **1.2.1 Salary Survey: the core**

Since late 2011 three varieties of the Salary Survey are in use: a long version, a shorter one for countries with a weaker internet and finally a mini version, included in all Salary Checks.

Next to these three versions, built in the survey are options visitors may choose (available from 1-1-2013), depending on their status of:

- a: worker;
- b: self-employed;
- c: other.

This early routing makes for a more tailor-made survey for those completing it, avoiding irrelevant sections.

Furthermore in 2012 offline, i.e. paper based, surveys were held in countries where internet is still weak and data are needed fast to create Salary Checks. Such surveys, involving face-to-face interviews with randomly selected individual workers (between 1,500 and 2,000, the numbers vary per country) were conducted in Costa Rica, Honduras, El Salvador, and Nicaragua (in Central America) and in the African countries Benin, Ghana, Guinea, Kenya, Madagascar, Niger, Rwanda,

Senegal, Tanzania, Togo and Uganda, 15 in all. The results of these paper surveys are compatible with the data generated through the online surveys, simultaneously put online in all these countries. Reports are used for debates, and social dialogue meetings.

### **1.2.2 Salary Checks: it's real**

The main feature of the Salary Checks is that they are 'real'. They do reflect, better than other indicators, the most actual pay situation the people face who work in a particular occupation in a particular country. Because these individuals know what they earn right now, better than anyone else, and they share this information with WageIndicator by completing the survey. The 2012 paper surveys did allow for the introduction, already in the initial stage of the national operation, online Salary Checks.

From the end of 2011 a renewed version of Salary Checks was brought online. This activity continued steadily throughout 2012, leading up to 50 countries where national WageIndicator websites now feature this new version, almost two out of three. This version allows use of the data visitors of the Salary Check leave behind as clean input for the calculation of reliable Salary Checks, bypassing the more extensive questionnaires. Some hope had been pinned on the introduction of this mini survey. However it took more time than expected to get this new tool in full swing. The data quality is ok. Next step: how to mix data from the mini survey and long survey on a reliable way for the salary Checks.

Another noteworthy development is the beefing up of the group of WageIndicator specialists handling data and making the actual calculations based on the salary data, resulting in the Salary Checks. The centre of these activities is gradually shifted to the Bratislava office, backed by the strong research team based there.

Living wage in salary Check. It is exactly the Bratislava Celsi - team who made it possible to include for example within the salary Check a minimum wage AND living wage number per country. First examples: Netherlands, Kenya, South Africa. Innovative and good for new discussions in all teams. In 2013 all other WageIndicator countries will follow.

### **1.2.3 Minimum Wages: it's the law!**

Earlier research findings pointed out the importance of minimum wage information in many countries, regardless of their respective levels of development. Many people simply don't know:

- a) that there is such a thing as minimum wage(s);
- b) that very often the national law prescribes the payment of a minimum wage, and;
- c) what it amounts to, how much it is.

This odyssey has become a continuing story, also in 2012. The experience in 2011 in Southern Africa, Asia and in 2012 in Colombia, Costa Rica, El Salvador, Honduras, and Nicaragua was particularly instructive. In the Americas all in all some 40 debates were held with stakeholders at the local level. And everywhere the cluster of questions around minimum wages surfaced. This has led to follow-up campaigns in these countries, to be rolled out in 2013. The focus in these campaigns is on awareness raising and compliance with the legal obligation to pay at least the minimum wage. The experience gathered here is pretty much similar to earlier findings in Pakistan, Indonesia, and Mozambique and will generate useful input for follow up steps in other African countries, especially those newly participating in East and West.

Meanwhile the collection and publishing of national minimum wages continues unabated. For this the format is used that was developed earlier by the University of Amsterdam/AIAS and the WageIndicator team at the Indian Institute of Management, Ahmedabad. By the end of 2012 minimum wages were brought online in 40 countries. The Indian team is leading in collecting minimum wages systematically and making them available to all national WageIndicator teams and publish them.

### 1.2.4 VIP-paycheck: unreal!

Enjoy, admire, be jealous, furious, vent emotions! Unreal, the money these people make! The VIP-paychecks were updated also in 2012 on a regular basis, as well as extended – and obliterated here, there, now and then, as VIPs too appear to be mortal beings. WageIndicator teams contribute their national celebrities eagerly to make their web pages more attractive. To date the database features 641 VIPs.

### 1.2.5 Web Visits and Completed Surveys

The total number of web visits and surveys completed online are presented in the box below. Note data count for 2012 has been changed/improved.

#### Online results

Year	Millions visits	Thousands data
2008	10.300.000	197.000
2009	9.500.000	124.000
2010	13.400.000	130.000
2011	15.000.000	310.000
2012*	19.000.000	190.000

It should be remembered here that the most recent geographical extension of WageIndicator mainly takes place in countries where internet outreach is limited. This modest online outreach adversely affects web visits and thereby the potential online data intake, which is compensated for with offline surveys during start-ups.

The high hopes pinned on the mini survey, embedded in the Salary Checks, had to be dimmed somewhat, given the technical vicissitudes since its introduction at the beginning of 2012. However since December this small survey contributes well. Which means that data in 2013 will come again on the level of 2011 but then with higher quality.

As already mentioned, in addition to online, during 2012 offline surveys were conducted in 15 'new' countries, i.e. Costa Rica, Honduras, El Salvador, and Nicaragua (in Central America) and in the African countries Benin, Ghana, Guinee, Kenya, Madagascar, Niger, Rwanda, Senegal, Tanzania, Togo and Uganda. The number of interviewees per country lies between 1,500 and 2,000. All data can be used to calculate Salary Checks.

### 1.2.6 Data Handling and Sales

As in 2011, also in 2012 the dataset came in 3 versions: a global dataset for scientific research (sales through IZA in Bonn), a global dataset for (automated) salary calculations, for the exclusive use of the calculation team(s), and a dataset on demand, especially designed for commercial parties. The responsibility of data handling is increasingly shared with and relegated more to the Bratislava office, to minimize operational risks.



## 1.3 Law

### 1.3.1 General Remarks

This pillar presents frequently asked questions of web visitors who want to *protect* their labour rights. The most important items appear to be:

- Work & Wages
- Annual Leave & Holidays
- Maternity & Children at school
- Health & Safety, Sickness
- Social Security
- Fair Treatment
- Children at the Workplace
- Trade Union Rights

The information in the online library is grouped under these headings for easy reference and easily extendable whenever new urgent questions arise.

Moreover these basic questions and answers are available in print. Such prints are shaped as a test, termed Decent Work Check. It may be used to spark debates between stakeholders in the labour market who meet locally. Participants in such debates, organized by national WageIndicator teams, are asked to do the test. In doing so they focus, find out what their individual positions are as regards the most important labour rights and pertaining law of the country, and all start on an equal footing of insight in this respect. This practice works fine. Therefore this offline Decent Work Check has now, at the end of 2012, already been made available for 30 countries, both in English and the most widely used national language: an activity to be continued over the coming year.

Possibly as a result of the online labour rights library – with its offline offshoots – the demand for concrete, tangible, support has increased. In response WageIndicator has embarked on the development of a minimum wage compliance form (both online and offline), and the build up of a database for collective agreements. Moreover, cautiously its potential for conflict mediation and e-justice is being tested. All these developments and initiatives with the overall aim to protect labour rights are now presented in somewhat greater detail.

### 1.3.2 Fact Finding Debates

Thus far fact finding debates are mainly held in countries where internet outreach is limited still. The sessions start with the Decent Work Check, the test which sets the agenda for the debate and confronts the individual participant with their own situations. These debates determine the priority items on a national labour market, what wrongs to remedy first. As mentioned earlier, during 2012 dozens of debates were held with stakeholders at the local level in 4 Central American countries, in east Africa and Asia. And, just as in southern Africa two years before, these debates made clear what are working people's most pressing needs. These appeared to be: ignorance of and non-compliance with the law in terms of minimum wage and maximum working hours.

These results led to the development of awareness raising campaigns, prepared for roll out in 2013, as part of the Decent Work project in Central America, Asia, Africa. These campaigns are the joint responsibility of WageIndicator and the national teams and are made operational through work plans for the coming year, specifying targets, activities, means and indicators by which to measure campaign achievements. The continuation of fact finding debates is an integral part of these work plans. The WageIndicator will promote this highly effective practice in other countries as well.

### 1.3.3 Compliance

WageIndicator experienced that ignorance and failure to live up to even the minimum (wage) standard appears to be widespread. This has led to the development of an online compliance form (also for print), in which the Pakistani team has taken the lead. This compliance form is meant to document cases of non-compliance with the payment of minimum wages. It is currently made applicable for many countries participating in WageIndicator, and aims to serve all. Understandably

this is a very precise and time consuming job, as all national forms have to take into account the legislation of each country. Early 2013 the format should be user-ready in 12 countries.

The great advantage of the online format is the easy digital handling of submitted data. Analyses of bottlenecks in implementation of the law can be swiftly made, the results put at the disposal of policy makers in the organizations of social partners and the relevant government departments and/or agencies for effective action.

Furthermore, the cases thus documented may also lead to mediation sessions between parties in conflict. Essentially this means banking on supposed goodwill for settling disputes before they escalate or lead to court – in the end saving costly efforts and contributing to sustainable working relationships. As a rule such mediation takes place unnoticed and in silence.

### **1.3.4 Collective Agreements**

Even more recent is the creation of a databank for collective agreements. WageIndicator international and its teams in the project Decent Wage in (francophone) Africa, have started to collect collective agreements in Benin, Guinee, Madagascar, Niger, Senegal and Togo in the second half of 2012. These activities should ideally lead to a worldwide digital databank of collective agreements, the first of its kind. The format for their presentation and meaningful comparison is developed in close cooperation with scientific partner University of Amsterdam/AIAS and University of Dar es Salaam.

The addition of collective agreements to the online library with labour market information on behalf of working populations is an important step forward in realizing the ambition to make labour markets fully transparent by sharing and comparing wages. The idea is to publish an integral offer, consisting of minimum wages, real wages and collective agreements. Combined they allow monitoring the situations of the working people, either paid (below) the minimum wage, or over and above the minimum, always in combination with the (other) working conditions in force, or applicable.

### **1.3.5 Mobile Judge**

The concept of the mobile judge ('o juiz movel' in Mozambican Portuguese) started in mid-2012 by the Mozambican WageIndicator team, in conjunction with the tv-personality Sergio Banze from the super popular MIRAMAR TV. The Meusalario website is used for popularizing the idea that individuals can use publicity and assistance of the labour inspectors, to have their pay-problem solved – and indeed bring in good results. Web visitors are by now queuing to have their case brought to the public attention. Presenter Banze solves the cases by talking to worker and employers side of a problem. The Weekly TV show helps to increase awareness of existing basic labour rights and obligations – and thus further compliance with the law. So far the Mobile Judge handles 100 cases by month.

## **1.4 Career**

### **1.4.1 General Remarks**

*How to improve?* This is the lead question that structures the career information in this pillar of the renewed WageIndicator. Improvement starts with knowing. Knowing the facts (such as minimum wage and basic labour rights) should then be followed up by implementing the law where this obligation is neglected. But next to those basics, and above, more can be done to improve one's situation on the labour market.

The question *how to improve?* is very much related to the ambitions of individuals to make a career for themselves, vertical – upwardly mobile - just as much as lateral – horizontally mobile -, e. g. by upgrading their education, re-schooling themselves, or simply think out of the box and try something new. Lifetime employment by one employer is no longer the rule, where it once maybe

had been. Today's labour market is versatile. It demands flexibility of the individual, willingness to learn new trades and switch careers during working life.

#### **1.4.2 Job and Salary Pages**

To facilitate individuals who are (re)orienting themselves on the labour market, combined Job and Salary pages have been introduced. They make for easy comparison of starting points for alternative career paths. So far, these pages are operational on the WageIndicator websites of 15 countries, in Latin America, Europe, Africa and Asia.

#### **1.4.3 Dutch Testing Ground**

The 'career' pillar in WageIndicator is the least developed section. In the Netherlands thus far cooperation with counterparts in the fields of jobs and vacancies (Monsterboard), as well as education (Springest) is by far most advanced. The experiences gathered here are put at the disposal of other national teams, for perusal, adoption and/or adaptation to their national labour markets.

## 2. Growth Continued

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### 1.1.1 Towards a Global Concern

- April 2001: launch of the first WageIndicator website in the Netherlands.
- From 2004 onwards: extension in Europe.
- 2005 and following years: extension outside of Europe, first of all in the Americas, India, South Africa.
- Ambitious goal, set in 2008, of reaching out to 75 countries.
- End of 2011: over 60 countries are reached. The fall of 2011 was particularly busy, as three new projects were won. Each project involved the inclusion of new countries, especially in East Africa and Central America.
- 2012 in addition saw WageIndicator in French speaking Africa, from Madagascar deep down under, to the sub-Saharan Atlantic shores.
- Late 2012 a new project was obtained. Through this 'Living Wage' project 3 more countries in East Africa, i.e. South Sudan, Ethiopia and Burundi now also will be brought into the orbit of WageIndicator.
- End of 2012: operations in 71 countries.

In conclusion therefore, by the end of 2012 it can be said that the idea of becoming a truly global player that popped up at the distant horizon 4 years earlier does not seem outrageous any more. The only major economies not yet on the WageIndicator list are Japan, Turkey, Nigeria, Thailand – and some in the Middle East.

### 1.1.2 Cooperation with Employers' Associations

Cooperation with employers' associations is a recent development as well. The project(s) in which this cooperation unfolds got the label 'Enabling Social Dialogue', as this dialogue involves trade unions too. This new development is intertwined with the geographical expansion in East Africa, Rwanda and Uganda in particular, who joined the 2011 start up 'Enabling Social Dialogue'-project in Ghana, Kenya and Tanzania.

Inclusion of employers' associations in this WageIndicator project was instigated by the Ministry of Foreign Affairs in the Netherlands, in particular through FNV Mondiaal. DECP (the agency from the employers' side of the Netherlands) should be involved in a pilot project in Africa, Foreign Affairs insisted, re-enacting as it were the institutionalized dialogue between social partners in the Netherlands amongst beneficiaries of Dutch development assistance.

## 3. Projects in brief

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### 3.1 General Remarks

Most of the WageIndicator projects are linked to regions, so called Decent Wage projects in Central America, Africa, and Asia. And there is the Enabling Social Dialogue project in sub-Saharan Africa. The exception is the Labour Rights for Women project (MGD3 funded, FLOW), which links up Latin America, Africa and Asia.

All these projects have somewhat different angles. In Decent Wage Latin America, Africa, Asia the focus is on minimum wage, real wage and contract wage through collective agreements. Many thousands of interviews in 2012 have shown that lots of people in these countries are paid under the minimum and have to work twice as much as the legal working time per week.

In the Sub Sahara Africa project Enabling Social Dialogue the idea is to provide social partners with proper salary data, and solid labour law websites to make sure that they can perform their work better.

The Labour Rights for Women project deals with many countries in different regions. It has a good effect in the sense that it provides an extra focus on women: women and minimum wages, women and working time, women who get into problems because of maternity.

In some regions WageIndicator operates 'project-free', like in the region of the former Soviet Union, i.e. Ukraine, Russia, Belarus, Kazakhstan, and Azerbaijan. The same holds true for Europe, Brazil, the US, Canada, and Australia. In all these regions/countries an effort is made to keep up the global WageIndicator quality standard. This means that sometimes, when there is not enough money, web operations are somewhat reduced.

### 3.2 Current Subsidized Projects

#### 2.2.1 Labour Rights for Women

This MGD3-funded project (FLOW), through the Dutch Ministry of Foreign Affairs, lasts 4 years, 2012-2016.

Countries involved:

Africa: Egypt, Kenya, Mozambique, South Africa, Tanzania, Uganda

Asia: India, Indonesia, Pakistan

Latin America: Guatemala, Paraguay, Peru.

National partners: Trade Unions and WageIndicator teams.

International partners: ITUC (HQ-Brussels), University of Amsterdam/AIAS and the WageIndicator.

Aims:

- Increase awareness of women's labour rights;
- Empower women workers to improve their employment situation;
- Improve legislation and enforcement of laws protecting women's labour rights;

The WageIndicator presents in these countries perfect Salary, Labour Law and Career sections, with a deep focus on women labour rights. Information on women's rights is one part, the other part is teaming up with trade unions in awareness raising activities to improve, where needed, laws. In Mozambique this project has yet another face, as users of the Meusalario website can call in a team of reporters who come and check violation of the law (very often underpayment, or even no payment at all). The reporters call themselves: Mobile Judge. They solve a lot of cases in front the camera and show the results on television.

In 2012 done:

- All websites – content with special focus on women.
- Legal Helpdesks on all website
- Compliances forms for all websites

- Debates with stakeholders and workers
- in Mozambique the pilot: Mobile Judge.

### 3.2.2 Decent Wages Africa

Started July 2012 and will last 3 years. The project is funded by CNV Internationaal, Netherlands.

Countries involved: Benin, Guinea, Madagascar, Niger, Togo, Senegal.

Partners involved: trade unions on national level, universities on national level and international level. University of Dar es Salaam (data collection and collective agreement database), Indian Institute of Management (minimum wages) and University of Amsterdam/AIAS for supervision of offline data collection and collective agreement database.

Focus: minimum wages, real wages and collective agreements.

Aims:

- Provide individual workers/employers and social partners with labour market information regarding their rights and obligations to enable well-informed decision making, which means good websites. Collect real wages by occupation (for the calculation of Salary Checks) and bring all minimum wages, basic labour rights and collective agreements online;
- Contribute to a better understanding of the institutional framework, and amendments required concerning the minimum wage and Decent Work Agenda - which means organise a minimum of 10 fact-finding debates per country and develop and roll out public media campaigns.

In 2012 done:

- 6 x national websites e.g. Votresalaire.org
- 6 x so called Decent Work Check in English and French
- 6 x 1,500-2,000 interviews per country (offline survey) – plus data analyses and report
- 6 x Collective Agreements online

### 3.2.3 Decent Wages in Central America

Started in October 2009 for three years, funded by CNV international, The Netherlands. Countries involved: Colombia, Costa Rica, Honduras, El Salvador and Nicaragua. Partners involved: national trade unions, regional WageIndicator offices in Mexico City and Buenos Aires, research institute INCEDES, Guatemala, for offline data collection, ITEM, Mexico, for analyses, Indian Institute of Management for minimum wages, University of Amsterdam/AIAS for supervision.

Aims:

- To collect and share with trade unions relevant data on minimum wages, average wages and other Decent Work items;
- To support awareness raising and enhanced engagement amongst workers, employers and other stakeholders in the labour market;
- To contribute to improved compliance with the labour law and the extension of its range in the informal economy, in sectors and occupations selected in close consultation with the trade union partners.

In 2012 done:

- 5 x national website, e.g. Tusalarario.org
- 4 x 1,500-2,000 interviews per country (offline survey) – plus data analyses and report
- 5 x Decent Work Check in English and Spanish
- per country a maximum of 10 fact-finding debates, throughout the country.

### 3.2.4 Decent Wages Asia

Started in 2011, lasts for three years, funded by CNV Internationaal, The Netherlands. Countries involved: Indonesia, Cambodia, Pakistan, and Sri Lanka. Partners involved: national trade unions, WageIndicator offices in Pakistan and Indian Institute of Management, Ahmedabad.

Aims:

- Provide trade unions with information about real and decent wages and living conditions, the legal context in relation to processes of minimum wage setting and information based on interviews with individuals living on and under the minimum wages thresholds;
- Support trade unions in processes of wage setting negotiations, in particular concerning minimum wages and their compliance;
- Organize a campaign aimed at raising awareness of workers regarding wage setting processes, in particular concerning minimum wages and their underpinnings as well as their compliance.

In 2012 done:

- Update of all 4 websites, campaigns throughout the country in Indonesia, Cambodia; debates in Pakistan;
- in Sri Lanka a focus on online;
- Collection of thousands of so called compliances forms, analysed and results discussed with trade unions and employers' organisations.

### **3.2.5 Enabling Social Dialogue**

Started in October 2011, lasts 3 years. The project is funded by FNV Mondiaal and DECP in The Netherlands. Countries involved: Ghana, Kenya, Rwanda (since end 2012), Tanzania, Uganda (since mid 2012). Partners involved: trade unions and employers' organisations, University of Dar es Salaam, Kigali, Indian Institute of Management, Ahmedabad, and University of Amsterdam/AIAS in a supervising position, regional offices WageIndicator, Cape Town and Dar es Salaam.

Project focus:

- To collect and share with stakeholders relevant data on minimum wage and Decent Work Agenda items;
- To support awareness raising and enhanced engagement amongst stakeholders;
- To contribute to improved compliance with existing labor law and the extension of its range in the informal economy.

In 2012 done:

- 1,500-2,000 interviews per country (offline survey);
- 5 x data analyses plus report ;
- Decent Work Check per country – many times 2 languages;
- Dual websites in all countries, one targeting workers, e.d. Mywage.org/Kenya and one targeting employers, e.g. Africapay.org/Ghana;
- In Ghana, Kenya, Tanzania 10 fact-finding debates each during the year throughout the country; Uganda and Rwanda started later in the project, therefore these processes are still under way at the time of reporting.

### **3.2.6 Living Wage**

Lobby throughout 2012 to get the option to start a so called Living Wage project in East Africa, from Mozambique to Egypt. Tacit acknowledgement that the project can start in 2013. Funding from Ministry of Foreign Affairs in The Netherlands. Countries involved: Mozambique, Kenya, Tanzania, Uganda, Rwanda, Burundi, South Sudan, Ethiopia, Egypt. Partners involved: trade unions, employers' organisations, University of Dar es Salaam, Indian Institute of Management, Ahmedabad, University of Amsterdam/AIAS in a supervising position, regional offices WageIndicator in Cape Town, Dar es Salaam, Cairo.

Focus:

- Provide individual workers/employers and social partners with labour market information regarding their rights and obligations to enable well-informed decision making;
- Contribute to a better understanding of the institutional framework, and amendments required regarding minimum wage(s) and Decent Work Agenda in the food supply chain;
- Contribute to a better enforcement and compliance of labour laws regarding the minimum wage and Decent Work Agenda in the food supply chain.

Done in 2012: lobby

### 3.3 Income Generating Projects

Most of the so called incomes generating contracts are focusing on Loonwijzer.nl, as it has been over the years. Notwithstanding the protracted crisis, affecting media as well, the WageIndicator did not lose contracts. It gained a contract with Monster India.

Crucial contracts:

- Media licenses with Monster, Telegraaf, Intermediair/VKbanen, Monster India;
- Next to these paid contracts there around 40 unpaid media-web integrations;
- Research contracts with FNV Bondgenoten and until the end of 2012 ILC Zorg voor later;
- Data sale Bureau Baarda;
- Sale of banners via Massarius and Google.

### 3.4 Fee Countries

WageIndicator in 2007 introduced the principle that (richer) countries would pay fees. Now we know that there are just a few who actually do pay. The notable exceptions are Australia, Brazil, Canada, China, Germany, Spain, and Vietnam. The teams in most European countries and NIS countries like Azerbaijan, Belarus, Kazakhstan and Russia ideally should be fee paying; however they are not strong enough to pay their own bills, which means that the WageIndicator does.

Aim for so called fee country websites is:

- Run a website according to the WageIndicator concept, which means focus on Salary, Labour law and Career.



## 4. Transparency of the Organisation

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### 4.1 Accountable Management

The current presentation of transparency focuses on the relationship between the Executive Management of the WageIndicator and the Board of Supervisors. In the course of 2012 the Executive Management has seen fit to screen all of its procedures, their documentation and administration, in the light of the current accountability rules and regulations. In its relationship with the Board this relates particularly to the following aspects.

### 4.2 Framework

The framework of the relationship between Management and Board is given by the statutes, in force since 2003. These statutes require the provision of 'Management Regulations'. In 2012 these Management Regulations have been reviewed and complemented by an English version, as well as a matrix of executive responsibilities and granted authority, and a guideline for internal procedures.

The WageIndicator greatly values a transparent and dedicated cooperation between the Management and the Board. The Management prepares the Board meetings. At the meetings it informs the members of the Board about all important developments of WageIndicator International and updates them on the latest state of affairs as regards the implementation of the year plan, enabling the Board to watch activities and results in the light of the policy laid out. The means to achieve this are quarterly reports. In the fall of each year the Management and Board together stake out the frame of the next year plan. Before the end of the year it is fixed. The Board each year decides on the financial annual report. Questions the Board may raise about the implementation of the plan are discussed with the Manager. Also the Board may suggest changes of policy. Annually the Board evaluates the functioning of the Management.

The most important task of the Supervisory Board is the appointment of the Executive Management, as well as watching over its functioning and the general running of things within the organization. The Board actively contributes to the development of the vision and the long term strategy of the organization. It monitors the achievement of the aims of the organization and in particular watches the efficiency of the way in which the management conducts its business.

The members of the Board make their experience and expertise available in a selfless way. Also in 2012 they received no remuneration for their efforts.

### 4.3 Management Remuneration policy

The WageIndicator is charged a management fee calculated on the basis of an hourly rate (€ 60 in 2012) by Mrs. P.C. Osse and Mr. D. Th. Dragstra, the executive directors through invoices of their limited company WebWord. The maximum remuneration will never exceed the total yearly number of 48 working weeks of 40 hours each per executive director. This fee covers all managerial activities, i.e. both the general management of the organization, as well as the project management of any current projects carried out under the responsibility of the WageIndicator. The actual setting of the remuneration for all said management activities in a given year depends on the funds available, according to the budget. Each year the hourly rate and possibly other management aspects are subject to review and require a new agreement in writing, duly signed by both parties. The Chairperson of the Supervisory Board approves the time sheets that serve as the basis of the actual invoices submitted by WebWord to the WageIndicator. In reality, the management received payment of some 55% of their hours worked for the WageIndicator, the remainder being co-funding in kind.

#### **4.4 Audit Commission**

Next to the Supervisory Board since 2012 WageIndicator has in place an Audit Commission. It is composed of two members of the Board. The Audit Commission meets in the presence of one of the Managers and the Financial Manager four times a year. The Commission may prepare the financial decisions of the Board. However final decisions rest with the full Board. The preparatory efforts of the Commission contribute to the work of the Board through:

- Improved efficiency;
- Improved responsibility in terms of both general policy and financial policy in particular;
- Meeting the need of the Management for more frequent consultations with members of the Board on individual topics;
- Offering the accountant additional security in terms of the completeness and correctness of financial data, allowing for easier approval of the annual financial report.

#### **4.5 Quarterly Audit**

The Audit Commission:

- Monitors the financial affairs through the quarterly reports and may consult the documentation underlying these reports;
- Previews the budget and financial annual report;
- Previews all other matters of a financial nature for submission to the Supervisory Board;
- Supervises the implementation of all financial policies (reserve -, funding - and treasury policy), as well as the analyses and results on which these policies are based;
- Controls and sanctions the expense claims of the Management;
- Controls and sanctions the time sheets of the Management.

#### **4.6 Risk Management**

Risk management is a standard item at international and national meetings and consultations. The results are submitted to the Supervisory Board for perusal.

In 2012 an inventory of all risks was compiled and solutions were reviewed. Three risk areas have been discerned.

- Financial: risk management of moneys at the disposal of WageIndicator, how to deal with subsidies, their evaluation and the implementation of financial policies concerned.
- Operational: when designing new programs relevant risks that might endanger a project are charted and measures taken to diminish their potential adverse effects.
- Personnel and partners: WageIndicator does not employ personnel. All activities are carried out by carefully chosen partners, with whom contracts are concluded. All partners are obliged to honour existing laws and regulations.

#### **4.7 Accountants**

External supervision is delegated to accountants. The results of their audit are discussed with the Management. Upon request or when need arises the Board may consult with the accountants directly.

## 4.8 Composition of the Supervisory Board

Members of the Board in principle qualify by virtue of working for partners of WageIndicator. Notwithstanding their own interests we are convinced that each of the Members of the Board is independent, as there are no interfering or overlapping interests between them which would hamper their functioning as supervisors and advisors. Members of the Board have been selected for reasons of competence, professional background and expertise.

In order to safeguard its high professional and ethical standards the Supervisory Board will draft a Board profile, specifying composition, competences required, professional backgrounds and expertise needed. This profile serves to benchmark the qualifications and performances of individual Members of the Board on a regular basis.

In 2012 the following transactions took place between WageIndicator and the partner organizations, from which its Board Members are recruited:

**Paid by the WageIndicator:** AIAS – 4.800 Euro for development Collective Agreement database, 25.210 Euro for research reports

**Contributed to the WageIndicator:** Monsterboard – 15.000 euro

FNV has not been paid by the WageIndicator, neither did FNV contribute to the WageIndicator. FNV Mondiaal – who contributed to the so called Enabling Social Dialogue project - is a separate entity with as main role being a donor, actief in the world of work, similar to CNV Internationaal. FNV Bondgenoten, one of the affiliates of the FNV federation is also a separate entity. This organisation contributed to WageIndicator 15.000 Euro.

All these transactions have been/are scrutinized in the light of efficiency and market conformity.

Chairpersons - Prof Maarten Keune and Prof Paul de Beer, in daily life directors University of Amsterdam/AIAS

Member of the board - Catelene Passchier , in daily life member of the board of FNV, the Dutch Confederation of Trade Unions.

Member of the board - Warren Hammond, managing director Monster Benelux.

## 5. People

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### 5.1 General Remarks

The teams making up the international network of people keeping the WageIndicator online, up to date, and reaching out to ever growing numbers of working people worldwide – including those without internet access – remain basically stable. Yet, the network increases. And it becomes more dense, as the coordinating and supportive impact of the regional offices leads to more and more frequent bilateral contacts between teams in adjacent countries, forming regional consultative groups. In terms of specialized fields of interest and institutions, the network is rooted in research institutes, media, trade unions, employers' associations and (individual) journalists. Moreover, these specialists work at different, mutually complementary levels, within a loose organizational structure.

Every 2 months the international management sends an online update to all WageIndicator team members worldwide.

The following overview of people, grouped according to the different levels at which the teams operate, reflects the most recent inclusion of countries from francophone West Africa, as well as further extension in East Africa and Central America.

### 5.2 WageIndicator International

#### GENERAL MANAGEMENT

- |                     |                                    |
|---------------------|------------------------------------|
| • Paulien Osse      | Director                           |
| • Dirk Dragstra     | Deputy Director                    |
| • Tendayi Matimba   | Finance Director                   |
| • Irene van Beveren | Global Content - SEO- VIP database |
| • Kea Tijdens       | Research Director                  |

#### REGIONAL/ NATIONAL MANAGERS

- |                                |   |
|--------------------------------|---|
| • Taisa Bandarenka             | WEB – Russia, NIS countries               |
| • Irene van Beveren            | WEB - USA                                 |
| • Dani Ceccon                  | WEB - Francophone Africa, southern Europe |
| • Vacancy                      | GENERAL - Francophone manager             |
| • Miquel Loriz                 | WEB - Spain                               |
| • Oscar Mkude                  | GENERAL East Africa                       |
| • Geni Marguez                 | WEB – Brazil                              |
| • Khushi Mehta                 | WEB - Asia                                |
| • L. Ponce de Leon             | WEB Latin America                         |
| • Angelica Flores              | GENERAL Latin America                     |
| • Karen Rutter                 | WEB - Africa English                      |
| • Egidio Vaz                   | WEB - Mobile Judge - Africa Portuguese    |
| • Fiona Dragstra/Niels Peuchen | WEB - The Netherlands                     |
| • Leontine Bijleveld           | WEB - The Netherlands                     |

#### DATA & RESEARCH - University of Amsterdam

- Kea Tijdens Research management
- Maarten van Klaveren Research
- Janna Besamusca Research assistant - offline reports

#### DATA & RESEARCH - WageIndicator Office BRATISLAVA - CELSI

- Martin Kahaneč/Marta Kahancová Management
- Martin Guzi Wage calculations global
- Brian Fabo Coordination - Data management/Surveys
- Tomáš Mamrila Wage Reports/Data Management
- Maria Holečková VIP, SEO, Global comparisons
- Matej Bašťák Salary Check

#### RESEARCH AND DATA on OTHER SPOTS

- Fikret Oez, Reinhard Bispinck Wage calculations for Germany
- Victor Beker Wage calculations Argentina
- Sanne van Zijl Backup data management

#### MINIMUM WAGES Indian Institute of Management, AHMEDABAD

- Biju Varkkey & Khushi Mehta & team

#### DECENT WORK CHECKS

- Iftikhar Ahmad

#### OFFLINE SURVEYS and CBA DATABASE - University of Dar es Salaam & network

- Godius Kahyarara Management
- Ngeh Ernest Tingum Collective Agreement Database
- Arcade Ndoricimpa Collective Agreement Database

#### IT Plone, Salary Check, Salary Survey, Hosting

- Huub Bouma
- Duco Dokter
- Wietze Helmantel

#### SEO

- Irene van Beveren SEO policy worldwide

#### TECHNICAL SITE TECHNIQUE

- Amitesh

#### DESIGN

- Nienke Dirkse
- Yanina Ronconi

And on national level many, many more!

## 6. Financial Information

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### GENERAL

In this report an overview is given of the income and expenditure in 2012 of the WageIndicator.

### INCOME

Total income increased from € 1.2 million in 2011 to € 1.7 million in 2012 as a result of an increase in project grants. This is € 240.000 less against a budgeted income of 1.9 million, as there were fewer expenses on the various projects compared to their budgets.

Despite the economic developments income from Income Generating Activities (€ 135.000) remained at a similar level as compared to 2012, however, € 4.000 less compared to the 2012-budget.

### EXPENSES

Expenses have increased from € 1.2 million in 2011 to € 1.6 million in 2012, which is equally a result of more subsidised activities in 2012. Compared to the budgeted expenditure, realised expenditure on projects was also less for an amount of just under € 250.000.

### RESULT

The result comes to a surplus of € 16.200 compared to € 49.800 in 2011. The budgeted result was € 6.800.

### BALANCE

#### BANK AND CASH BALANCES

The policy of the WageIndicator is to deposit grant funds of the projects that have been received, but not yet expended on a savings account. Periodic the liquidity position is reviewed by the managing board.

The bank and cash balances per year end reduced sharply from € 337.000 in 2011 to € 52.000 in 2012. This decrease is the result of a drop in the work capital of the WageIndicator. Per end of 2012, outstanding project grants amounted to € 393.000 as against € 181.000 per end of 2011. Furthermore, short term liabilities decreased from € 482.000 per end of 2011 to € 427.000 per end of 2012. The combined effect is that the liquidity position decreased per 31 December 2012.

### GENERAL RESERVE

The policy of the WageIndicator is to build up a general reserve from its own fundraising i.e. income generating activities, that will enable the WageIndicator to sustain itself during short periods of a low liquidity position, and innovations.

The result over 2012 of € 16.200 is added to the general fund, accumulating to a total of € 65.730 per end of 2012.

## 7. Financial Statements 2012

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### 7.1 BUDGET 2013

	<b>Budget 2013</b>
	€
<b>Revenues</b>	
Fees WI-countries	65.000
Income Generating Activities	134.700
Grants / Funds	1.599.205
Grants / Funds: still to secure	31.281
	<u>1.804.765</u>
<b>Direct Costs</b>	
WI-countries	136.850
Income Generating Activities	-
Grants / Funds	1.604.486
	<u>1.741.336</u>
<b>General Costs</b>	
General coordinatior	<u>43.550</u>
<b>Result before taxation</b>	<u><b>5.300</b></u>

## 7.2 BALANCE SHEET AS AT 31 DECEMBER, 2012

	<b>31 December 2012</b>		<b>31 December 2011</b>	
	€	€	€	€
<b>FIXED ASSETS</b>		1.021		1.392
<b>CURRENT ASSETS</b>				
Accounts receivable	393.188		181.427	
Taxation	<u>47.092</u>		<u>12.301</u>	
		440.280		193.728
Bank and cash balances		<u>51.689</u>		<u>336.806</u>
Total current assets		491.969		530.534
<b>CURRENT LIABILITIES</b>				
Deferred income	329.632		414.986	
Other current liabilities	<u>97.627</u>		<u>67.420</u>	
		427.260		482.406
Current assets minus current liabilities		<u>64.709</u>		<u>48.128</u>
<b>Assets minus liabilities</b>		<b><u>65.730</u></b>		<b><u>49.520</u></b>
<b>EQUITY</b>				
General reserve	<u>65.730</u>		<u>49.520</u>	
		65.730		49.520
		<b><u>65.730</u></b>		<b><u>49.520</u></b>



### 7.3 STATEMENT OF INCOME AND EXPENSES 2012

	<b>Realised 2012</b>	<b>Budget 2012</b>	<b>Realised 2011</b>
	€	€	€
<b>Income</b>	1.665.062	1.901.433	1.221.716
<b>Direct expenses</b>	1.619.599	1.862.843	1.128.941
<b>General expenses</b>	<u>25.200</u>	<u>31.800</u>	<u>32.324</u>
Result before taxation	20.263	6.790	60.450
Taxation last year	-	-	-1.450
Taxation current year	4.053	-	12.090
<b>Result after VPB taxation</b>	<b><u>16.211</u></b>	<b><u>6.790</u></b>	<b><u>49.810</u></b>

## 7.4 CASH FLOW STATEMENT

	<b>2012</b>		<b>2011</b>	
	€	€	€	€
<b>Result</b>		<b>16.211</b>		<b>49.810</b>
Depreciation	<u>371</u>	371	<u>371</u>	371
- Movements current assets	246.552		-88.511	
- Movements current liabilities	<u>-55.147</u>		<u>229.421</u>	
- Movements operating capital		<u>-301.699</u>		<u>140.910</u>
Cash flow from operating activities		-285.117		191.092
<b>Movements in cash</b>		<b><u>-285.117</u></b>		<b><u>191.092</u></b>
Cash per 1 January		336.806		145.714
Cash per 31 December		<u>51.689</u>		<u>336.806</u>
<b>Movements in cash</b>		<b><u>-285.117</u></b>		<b><u>191.092</u></b>

## 7.5 NOTES TO THE ANNUAL FINANCIAL STATEMENTS

### GENERAL

The WageIndicator, having its legal residence in Amsterdam was established on 17 September 2003 and registered at the Chamber of Commerce in Amsterdam nr. 34195586.

The financial statements have been prepared in accordance with the guideline 'organizations not for profit' (RJ 640), part of the guideline for the annual reporting. The financial statements have been prepared in euro's. The year coincides with the calendar year.

#### Translation of foreign currency

Receivables, liabilities and obligations denominated in foreign currency are translated at the exchange rates prevailing as at balance sheet date. Transactions in foreign currency during the financial year are recognised in the financial statements at the exchange rates prevailing at transaction date. The exchange differences resulting from the translation as at balance sheet date, taking into account possible hedge transactions, are recorded in the statement of income and expenses

### ACCOUNTING POLICIES

#### General

The annual financial statements have been prepared on the historical cost basis. Unless otherwise mentioned, assets and liabilities are incorporated at nominal value.

#### Fixed assets

Tangible fixed assets are presented at cost less accumulated depreciation. Depreciation is based on the estimated useful life and calculated as a fixed percentage of cost. Depreciation is provided from the date an asset comes into use.

The percentage of depreciation for the inventory is 20%. There is no rest value.

#### Current assets

Current assets are assessed at nominal value under deduction of a provision for irrecoverable considered claims. This provision is determined on the basis of individual assessment of all outstanding claims.

#### Cash and cash equivalents

Cash means are, insofar not otherwise mentioned at free disposal of the organisation and concern the readily convertible claims on financial/credit institutions.

#### Current liabilities

Current liabilities and deferred income concern debts with a maturity of no more than one year - and insofar not otherwise mentioned - incorporated at nominal value.

#### Determination of result

Considering above accounting policies the result will be determined as follows. The result concerns the difference between the income on the performance and the expenses in the accounting year. Income and expenses are attributed to the year to which they relate. Profits are accounted as they are realised, losses as soon as they are foreseen. Expenses are valued at historical cost prices. Vpb taxes and corrections of other years will be presented in the result.

#### Accounting principles of cash flow

The cash flow overview has been prepared according to the indirect method. The funds in the cash flow overview consist of cash means.

## 7.6 NOTES TO THE BALANCE SHEET

	<u>2012</u>	<u>2011</u>
	€	€
<b>Fixed Assets</b>		
Tangible fixed assets		
Acquisition as at 1 January	1.856	1.856
Cumulative depreciation as at 1 January	464	93
<b>Balance sheet value as at 1 January</b>	<b><u>1.392</u></b>	<b><u>1.763</u></b>
<b>Investments</b>	-	-
Depreciation	371	371
Movements during book year	371	371
Acquisition as at 31 December	1.856	1.856
Cumulative depreciation as at 31 December	835	464
<b>Balance sheet value as at 31 December</b>	<b><u>1.021</u></b>	<b><u>1.392</u></b>
	<b><u>31-12-2012</u></b>	<b><u>31-12-2011</u></b>
	€	€
<b>CURRENT ASSETS</b>		
<b>Accounts Receivable and other deferred expenses</b>		
<b>Accounts receivable</b>		
Debtors	22.439	47.845
Advance paid expenses CNV Asia	19.134	
Advance paid expenses CNV Africa	17.610	16.313
Advance paid expenses DECP	16.872	-
Advance paid expenses	7.555	805
Funds to receive CNV Asia	120.780	-
Funds to receive FNV	78.150	-
Funds to receive CNV Africa	60.800	-
Funds to receive CNV GFL	24.700	-
Funds to receive LA	16.486	-
Funds to receive NCDO	-	10.488
Funds to receive Wisutil	-	6.720
Funds to receive BUZA	-	6.152
Funds to receive DFL	-	85.912
Still to receive payments	8.661	7.190
	<b><u>393.188</u></b>	<b><u>181.427</u></b>
<b>Taxes</b>		
Taxation	2.401	-
Value Added Taxation	44.690	12.301
	<b><u>47.092</u></b>	<b><u>12.301</u></b>

## NOTES TO THE BALANCE SHEET (*continued*)

	<b>31-12-2012</b>	<b>31-12-2011</b>
	€	€
<b>Bank and cash balances</b>		
Rabobank 1217.99.298	26.858	73.169
Rabobank 1462.57.235	3.313	3.316
Rabobank 1142.05.973	270	273
Rabobank 1462.66.950	9	12
Rabobank (savings) 3630.420.877	21.113	260.000
Cash	127	36
	<b>51.689</b>	<b>336.806</b>
All cash means are directly due		
<b>CURRENT LIABILITIES</b>		
<b>Funds/Grants</b>		
Advance receipts project ITIC LRW	116.244	-
Advance receipts project DECP	78.061	97.800
Advance receipts project CNV Asia	67.818	52.587
Advance receipts project CNV Africa	42.351	-
Advance receipts project CNV GFL	24.700	-
Advance receipts project Latin America	458	-
Advance receipts project Latin America	-	264.599
Advance receipts project Decent Work Checks	-	-
	<b>329.632</b>	<b>414.986</b>
<b>Other current liabilities</b>		
<b>Accrued expenses</b>	<b>52.614</b>	<b>36.979</b>
Creditors	42.334	24.427
Taxation	-	5.636
Other liabilities	2.680	378
	<b>97.627</b>	<b>67.420</b>
<b>EQUITY</b>		
<b>General reserve</b>		
Balance per 1 January	49.520	-290
Accumulated result at the end of the year	16.211	49.810
<b>Balance per 31 december</b>	<b>65.730</b>	<b>49.520</b>

## 7.7 NOTES TO THE STATEMENT OF INCOME AND EXPENSES

	<b>Realised 2012</b>	<b>Budget 2012</b>	<b>Realised 2011</b>
	€	€	€
<b>Revenue</b>			
Fees WI -countries	54.372	63.300	70.688
Income Generating Activities	134.573	138.600	146.281
Grants/Funds	<u>1.476.117</u>	<u>1.699.533</u>	<u>1.004.746</u>
	<b><u>1.665.062</u></b>	<b><u>1.901.433</u></b>	<b><u>1.221.716</u></b>
 <b>Grants/Funds income</b>			
Enabling Social Dialogue - FNV Mondiaal/DECP	398.997	492.398	47.200
Decent Wages in Africa - CNV Internationaal	291.719	334.070	-
Decent Wages in Latin America - CNV Internationaal	281.085	281.085	46.875
Decent Wages in Asia - CNV Internationaal	255.497	274.780	279.268
Labour Rights for Women - ITUC	248.820	317.200	-
Decisions for Life - ITUC	-	-	348.226
Decent Work - Ministry of Foreign Affairs (MFA)	-	-	84.008
Zelfstandigen Zonder Personeel - Ministry of Social Affairs & Employment (MSZW)-	-	-	80.965
Meer Verdienen - NCDO	-	-	58.300
WISUTIL - AIAS/EU	-	-	33.600
Minimum Wage & Labour Law Publicizing Campaign Mozambique - FNV Mondiaal	-	-	14.604
Identification Mission - FNV Mondiaal	-	-	11.700
	<b><u>1.476.117</u></b>	<b><u>1.699.533</u></b>	<b><u>1.004.746</u></b>
 <b>Direct expenses</b>			
WageIndicator-countries	69.695	89.460	80.368
WageIndicator-Regional Costs	40.557	45.050	8.000
Income Generating Activities	3.724	800	4.360
Grants/Funds expenses	<u>1.505.623</u>	<u>1.727.533</u>	<u>1.036.213</u>
	<b><u>1.619.599</u></b>	<b><u>1.862.843</u></b>	<b><u>1.128.941</u></b>

## NOTES TO THE STATEMENT OF INCOME AND EXPENSES (*continued*)

	<b>Realised 2012</b>	<b>Budget 2012</b>	<b>Realised 2011</b>
	€	€	€
<b>Grants/Funds expenses</b>			
Enabling Social Dialogue - FNV Mondiaal/DECP	398.997	492.398	47.200
Decent Wages in Africa - CNV Internationaal	291.719	334.070	-
Decent Wages in Latin America - CNV internationaal	286.831	281.085	46.875
Decent Wages in Asia - CNV Internationaal	276.255	297.780	304.831
Labour Rights for Women - ITUC	251.820	322.200	-
Decisions for Life - ITUC	-	-	348.226
Decent Work - Ministry of Foreign Affairs (MFA)	-	-	84.008
Zelfstandigen Zonder Personeel - Ministry of Social Affairs & Employment (MSZW)	-	-	80.950
Meer Verdienen - NCDO	-	-	62.300
WISUTIL - AIAS/EU	-	-	35.200
Minimum Wage & Labour Law Publicizing Campaign Mozambique - FNV Mondiaal	-	-	14.604
Identification Mission - FNV Mondiaal	-	-	12.018
	<b><u>1.505.623</u></b>	<b><u>1.727.533</u></b>	<b><u>1.036.213</u></b>
<b>General overhead</b>			
General Costs	25.200	31.800	32.324
	<b><u>25.200</u></b>	<b><u>31.800</u></b>	<b><u>32.324</u></b>

## 8 Independent auditor's report



### INDEPENDENT AUDITOR'S REPORT

To: the Supervisory Board of WageIndicator Foundation, Amsterdam.

We have audited the accompanying financial annual report 2012 of WageIndicator Foundation, Amsterdam, which comprise the balance sheet as at 31 December 2012, the profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information.

#### *Management's responsibility*

Management is responsible for the preparation and fair presentation of these financial statements and for the preparation of the director's report, both in accordance with the Guidelines for annual reporting of the Dutch Accounting Standards Board, especially Guideline 640 'Organizations not for profit'. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### *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 Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about 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 internal control relevant to the foundation'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 foundation's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, 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 with respect to the financial statements*

In our opinion, the financial statements give a true and fair view of the financial position of WageIndicator Foundation as at December 31, 2012 and of its result for the year then ended in accordance with the Guidelines for annual reporting of the Dutch Accounting Standards Board, especially Guideline 640 'Organizations not for profit'.

Amsterdam, 26 June 2013

Dubois & Co. Registeraccountants

Signed on original:  
A.P. Butelijn

Dubois & Co. Registeraccountants is een maatschap van praktijkvennootschappen.  
Op alle ondertekeningen die een eenzijdige verklaring of een andere verklaring van betekenis hebben, wordt de naam van de ondertekenaar vermeld.

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drs. P.A.J.M. Bonants RA  
drs. R.W.J. Bruinooie RA  
SENIOR ORGANISATIEADVISEUR



## 9. Publications 2012

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In 2012, the WageIndicator survey data have been used for a wide variety of research publications in the area of work and wages. Some publications are focusing on one country only; other papers take a country-comparative approach. The topics relate to wages, but also to happiness/satisfaction with life, industrial relations or working hours. The German research partner WSI has published about wages in a number of occupations. The WageIndicator face-to-face surveys have generated wage reports for countries in Latin America and Africa. In addition, a number of methodological papers have been published, among others concerning the bias in the volunteer dataset and the measurement of occupations.

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- [Besamusca, J., Tijdens, K.G., Palma, S.I., Arenas, L.E. \(2012\) Wages in Nicaragua. Wage Indicator survey 2012.](#) Amsterdam, Wage Indicator Foundation, Wage Indicator Data Report October 2012 (EN)
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