

Guidance on Costing of Rural Sanitation Approaches

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Glossary and abbreviations

BCC	Behaviour change communication
CLTS	Community-Led Total Sanitation
GLAAS	Global Analysis and Assessment of Sanitation and Drinking-Water
JMP	WHO-UNICEF Joint Monitoring Programme for Water Supply and Sanitation
NGO	Non Governmental Organisation
ODF	Open defecation free
SDG	Sustainable Development Goal
SWA	Sanitation and Water for All
TrackFin	Tracking Financing to WASH
UNC	University of North Carolina at Chapel Hill, Water Institute
UNICEF	United Nations Children's Fund
WASH	Water, Sanitation and Hygiene (Sector)
WHO	World Health Organization
WSP	World Bank Water and Sanitation Program

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Key Contributors:

Clarissa Brocklehurst, Consultant (Ex-UNICEF Global WASH Chief)
Jonny Crocker, UNC Water Institute Consultant
Simon Early, WaterAid
Barbara Evans, Leeds University Professor of Public Health Engineering
Peter Feldman, WaterAid
Guy Hutton, UNICEF Senior WASH Adviser
Jan Willem Rosenboom, Bill & Melinda Gates Foundation, Senior Programme Officer for Sanitation and Hygiene
Sophie Tremolet, World Bank Water Global Practice, Senior Economist
Matteus van der Velden, Global Sanitation Fund Senior Programme Officer
Carolien van der Voorden, Global Sanitation Fund Senior Programme Officer, Learning and Documentation

Key Partners:

Ada Oko Williams, WaterAid
Andrés Hueso, WaterAid
Brooke Yamakoshi, UNICEF
Erik Harvey, WaterAid
Julia Stricker, UNICEF
Mike Gnilo, UNICEF
Mimi Coultas, Plan International UK

Consultant:

Andy Robinson, independent

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1. Background

International donors, NGOs and governments have invested considerable capacity and resources in improved access to safe and affordable rural sanitation services. This effort has resulted in a wide range of approaches that target demand generation, behaviour change, and supply and demand for sanitation. However, there is significant variation in programming within and across organisations, and the Sustainable Development Goal (SDG) sanitation targets now encourage more focus on equity, sustainability and safe management of sanitation services.

2. About this Guidance Note and the Series

This Guidance Note is part of a series of outputs from a joint initiative by WaterAid, UNICEF and Plan International entitled ***Rural Sanitation Approaches and Costing Analysis***. The aim of the project is to review and consolidate existing evidence and experience in three tasks:

1. Review of rural sanitation approaches, published in August 2017. Available [here](#).
2. Rural sanitation costing guidance (this document), published in December 2018. Available [here](#).
3. Guidance on Programming for Rural Sanitation, published Feb, 2019. Available [here](#).

This costing guidance note was developed based on: a) desk review of other approaches to rural sanitation costing (including Review of rural sanitation approaches and the UNC paper on “true costs of participatory sanitation” paper); b) remote interviews with key sector informants on rural sanitation costing (and cost-effectiveness assessments); and c) available cost and effectiveness data (on rural sanitation approaches).

3. Purpose

The main aim of this costing guidance is to improve the assessment of the costs of rural sanitation programmes to enable better comparison and analysis of rural sanitation costs across programmes and organisations, and inform future rural sanitation policy, planning and programming by governments, development partners and other local actors.

Achievement of this goal will require that cost tracking and reporting are considered and conducted during all stages of rural sanitation programmes, including the planning, implementation and evaluation phases. An iterative process is envisaged for the improvement of rural sanitation cost data. Efforts to plan programmes better, track costs better during the life of the programmes, and then evaluate costs in detail at the end of the programmes, will eventually lead to more reliable and appropriate unit cost data being available for most rural sanitation activities and programme components. In turn, these will inform better planning and budgeting of programmes, and encourage a virtuous circle.

This Guidance Note focuses on assessment of the cost of a rural sanitation programme, and does not attempt to provide guidance on national financial flows in the rural sanitation sector.

For further information on methodologies to identify and track finance to the sanitation sector visit the WHO TrackFin website:

http://www.who.int/water_sanitation_health/monitoring/investments/trackfin/en/

4. Who should read this Guidance Note?

The audience for this guidance includes governments, donors, implementing agencies, NGOs and private sector actors who would like to budget better for new programmes, evaluate costs, optimise the use of programme capacity and resources, and strengthen monitoring and evaluation systems for better tracking of cost and effectiveness.

A secondary audience is academics and researchers interested in the measurement of programme costs to inform assessments of WASH cost-effectiveness or comparative analysis of alternative approaches to WASH programme delivery.

The partners (Plan International, UNICEF and WaterAid) envisage that the costing guidance note will be used by their staff while supporting government partners to plan and budget for programmes and evaluate programme cost. The partners also hope that the content will form the basis of a training course on rural sanitation and hygiene cost assessment that can be rolled out to other partners over time.

Box 1: Cost assessment or evaluation of cost-effectiveness?

The Guidance Note does not provide guidance for the evaluation of cost-effectiveness in rural sanitation and hygiene programmes¹. The focus of this note is on better tracking and assessment of rural sanitation and hygiene costs. It is hoped that, over time, improved cost data will contribute to more reliable evaluation of cost-effectiveness and that these improvements contribute to better policy, programming and practice in the rural sanitation and hygiene sub-sector.

The level of rural sanitation service promoted, including investments in safe management and sustained use of the service, will influence programme costs (and other costs). Therefore, wherever possible in sanitation and cost assessments, efforts should also be made to assess the level of service promoted and the main sanitation outcomes achieved.

¹ Cost-effectiveness is used here in the broader sense of evaluating the cost of programme effectiveness through metrics such as the cost per programme output or outcome (rather than the narrower health sector definition of cost-effectiveness as the cost per health gain, with health gains typically measured in disability-adjusted life years, DALYs).

5. Scope of this costing guidance note

The Costing Guidance Note provides guidance on the planning, implementation and evaluation of the costs of a large-scale rural sanitation and hygiene programme. The note includes three main sections:

- The next section focuses on the **Costing Framework** i.e. what costs should be reported, including the main cost actors and cost categories. Find the Costing Framework [here](#).
- The subsequent section outlines a **step-by-step approach to cost assessment** over time, with a focus on how and when to assess costs.
- The note concludes with **Next Steps** and **Further Guidance**.

6. The Costing Framework

The Costing Framework is based on a review of rural sanitation approaches undertaken in the first part of the joint initiative on **Rural Sanitation Approaches and Costing**, which examined the main programme activities undertaken in each approach and grouped them together into activity categories. These activity categories were then further refined into the main “cost categories”, with some additional categories added to allow for programme components that support the scaling up of implementation, the management and sustainability of services, and higher levels of collective sanitation outcome.

The following Cost Categories are included in the Costing Framework:

- A. Planning
- B. Formative Research
- C. Programme Mobilisation
- D. Capacity Development
- E. Programme Management
- F. Community Implementation
- G. Supply Strengthening
- H. Sanitation Service Chain
- I. Sanitation Finance
- J. Monitoring & Evaluation
- K. Sustainability Support
- L. Environmental Sanitation
- M. Enabling Environment
- N. Knowledge Management

DEFINITIONS

Activity-based cost assessment: tracking, analysis and costing of all implementation activities and contributions, including those by government staff and local actors, during the life of the programme. Data collection tools (e.g. surveys, meeting checklists) are used to collect data on the financial costs, time contributions and in-kind contributions involved in each activity.

Costing framework: a set of cost categories (based on activities) designed to encourage comprehensive tracking and reporting of rural sanitation and hygiene programme costs.

Expenditure-based cost assessment: uses budget and expenditure data from accounting and other systems, which is simple and effective when all costs are paid by the same actor, recorded in the same system and adequately disaggregated. In practice, programme budgets and expenditures rarely cover all programme costs, as unreported cross-subsidies often take place between higher and lower levels; budgets and expenditures are rarely well disaggregated (e.g. water and sanitation programmes often do not separate the sanitation budget for management, overheads, training etc.); and a number of actors contribute to programme costs, often through non-financial contributions.

Life cycle costs: aggregate costs of service delivery over the full life cycle, including capital investments, operation costs, repairs and maintenance, until the facility or service is eventually retired or replaced.

Sanitation service chain: chain of services from excreta capture and storage, emptying or replacement of the pit or tank, to transport of contents, treatment and end use or disposal.

Sustainability support: services to promote, support and monitor both the sustained use and safe management of sanitation and hygiene facilities, and sustained collective sanitation outcomes (e.g. ODF status).

The costing approach aims to tackle three common costing problems:

- a) Double counting: reporting of the same programme costs twice (e.g. USD 100,000 funding provided by a donor agency and USD 100,000 spent by the implementing agency).
- b) Hidden costs: programme activities that do not appear in programme expenditure records, such as non-financial contributions (e.g. time contributions by communities).
- c) Failure to allow for life cycle costs: costs related to the management and use of facilities and services by different actors should be assessed over the entire life cycle of these facilities and services.

In order to avoid double counting, costs should be attributed to the actor that paid them – the final payment is the important one, rather than the initial source of the finance. The Costing Framework encourages recognition that **costs relate to particular actors**, who “pay” these costs either through direct finance of activities or through contributions of their time, resources and other assets.

The exception is where the main implementing agency (programme agency) has contracted sanitation services from another actor, in which case the contract payments (made by the programme agency to the contractor)

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generally provide a more reliable summary of sanitation costs² than detailed records of contractor expenditures or costed activities.

The Costing Framework also encourages **activity-based categorisation of costs** with the aim of reducing hidden costs, through efforts to identify all key programme activities and ensure that the costs of these activities are assessed and attributed to the actors who paid for them. Checks must be made to ensure that costed activities (or expenditures) are only counted once, particularly when activities are financed through contracts paid by the programme agency, or where programme finance passes through several entities (e.g. lower levels of government or sub-contractors).

Finally, new cost categories have been added to assess life cycle costs, including sustainability support and sanitation service chain costs. The intention is to identify and track costs linked to the adoption of different levels of sanitation facility and service, with some low-cost facilities likely to require regular but potentially cheap repairs and relatively rapid replacement, and other more durable facilities requiring fewer but potentially more expensive repairs and longer periods before replacement is required.

Two main approaches to cost assessment are promoted in the sector: “activity-based costing” (also known as bottom up costing), and “expenditure-based costing” (also known as top down costing). Activity-based costing is more comprehensive, but requires that all activities through the life of the programme are tracked, analysed and costed, which is likely to be beyond the capacity and resources of most programmes. In contrast, expenditure-based costing is simple but may exclude some costs, notably those that are paid from other budgets or by actors other than the main programme agency.

This Guidance Note advocates for an **activity-based categorisation of costs** through the Costing Framework, which provides a comprehensive list of key programme activities and the actors that finance or contribute to these activities. The intention is that these categories, sub-categories and activities can be easily expanded and improved over time³, as the framework is used and refined by the partner organisations.

The aim is that all key programme activities are considered in the cost assessment, with detailed expenditure data used wherever possible. The tracking of activities and related costs (and contributions) should be undertaken only where reliable expenditure data are not likely to be available.

The framework encourages thinking from the start of the programme on how to track the costs of each of these components and recommends that the

² Except in cases where the contract covers more than sanitation (e.g. contracts for water supply, sanitation, hygiene and other services) and the allocation of sanitation costs is not reported. In these cases, direct expenditure or activity costing may be required.

³ The Costing Framework spreadsheet includes expandable sections (expanded by clicking on the plus sign at the left of each cost category) to which other sub-categories and activities can be easily added.

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costs should be separated out and presented by actor, including the following key actors:

6.1 Main actors in cost assessments

The main implementation agency: referred to here as the programme agency, is likely to be a government entity, implementation agency or NGO. The programme agency is normally responsible for the majority of programme expenditures, including payments to programme partners and finance of main programme staff, activities, materials, equipment and operational costs.

Box 2: Examples of data sources for programme agency

- Management checklists (records of management activities)
- Training checklists (records of training activities)
- Village visit checklists (records of village activities)
- School visit checklists (records of school-based activities)
- Project financial records (expenditure records)
- Government contracts (per diems, payments for monitoring & ODF certification)
- NGO contracts (salaries, office expenses, transport)
- Estimates of travel expenses (discussions with project teams)
- Web searches (fuel costs)

Source: UNC, 2017.

Where some programme activities are financed or managed by other organisations, these costs should be reported as paid by one of the other actors (see below).

Additional government support (in addition to programme agency role): other national or local government entities may also support and contribute to the programme. Even where the main implementation agency is a government entity, local governments and extension workers often support programme activities. Two main types of indirect government support costs should be tracked:

- Salaries of government staff (outside the programme agency) who support and monitor programme activities, with the amount of time on programme activities tracked where possible.
- Indirect support of programme activities (contribution of training venues, project offices, vehicles, fuel and equipment) that is not paid by the programme agency.

Box 3: How to cost government time contributions

Government time contributions reflect the use of time paid for by the government, through government wages, for programme activities. Where a government body is the main programme agency, these time contributions (and equivalent proportions of salary) will comprise part of the programme agency expenditures (although often paid from another budget). Where the

programme agency is not government-led, government time contributions need to be carefully assessed.

Government time contributions are based on typical government salaries or wages, converted to hourly wage rates that are used to estimate the financial value of the government time contribution. UNC used web searches, local actor surveys and discussions with the programme teams to assess government and minimum wage rates, and fuel costs. In Ethiopia, the typical government wage was found to be ETB 1,233 per month (USD 67), or about USD 0.40 per hour; whereas in Ghana, the typical government wage was estimated to be USD 3.13 per hour.

It is recommended that government time costs are counted only when it has been established that the time contributions were additional to routine government activities (which will continue when the programme finishes).

In the absence of any detailed activity data on government time contributions to the programme, UNC data on the Plan CLTS programmes in Ethiopia and Ghana suggest that government officials and health extension workers in low intensity programmes (or activities) contributed around 5% of full-time weekly hours per person, and up to 10% in high intensity programmes (or activities), over the life of the programme. These estimates will be strongly influenced by local government capacity and by the demands of the programme.

External support (direct support by external agencies): contributions may include direct finance of specific programme activities, direct finance of activities by other actors, or time and resource contributions by external support agencies that are not paid for by the programme agency. Any direct expenditures or other contributions by these external support agencies should be reported under this cost heading.

Local support: including contributions by partner NGOs, advocacy organisations, community-based organisations and savings and loan associations that are not paid for by the programme agency. Local organisations often provide support to programme activities, usually through time and resource contributions by their staff.

CSO contract payments should be part of the programme expenditure records, and reported under programme agency costs. Activity-based cost tracking and local actor surveys should be used to identify any additional (unpaid) contributions made by CSOs to programme activities and outcomes. Where detailed activity records and survey information are not available, CSO staff should be asked to estimate the time and resources contributed without programme payment. Time contributions should be assessed as a proportion of the full-time working week to determine the burden that these additional contributions make on the organisation or individual, and then typical wage rates applied to the number of hours contributed to assess the cost.

Private sector: includes unpaid contributions to sanitation services and marketing, including development and promotion of products and services.

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Appropriate tools (e.g. activity tracking reports, surveys) will be needed to collect expenditure or activity data on private sector contributions.

In most cases, these costs are either supported by development finance or recovered from customers. Therefore, care should be taken to avoid double counting (e.g. household contributions from purchase of sanitation products or services may reimburse private sector research and development costs).

Community: time and in-kind contributions to programme activities and services are often made on a voluntary basis. Community representatives and member often participate in programme activities (e.g. planning meetings, CLTS triggering sessions and monitoring activities). Community members may also contribute materials and labour to assist in the construction and management of private or communal sanitation facilities and services, particularly for disadvantaged or vulnerable households that may not be able to build and manage facilities themselves.

Community costs and contributions should be tracked by the programme – see Box 4 for guidance on assessing time contributions.

Box 4: Time contributions presented as proportions of time available

Time contributions should be estimated through activity tracking tools (e.g. programme staff estimates of participation numbers and duration of activities) or surveys of households and local actors (household and local actor estimates of participation numbers and time contributions).

It is recommended that unpaid time contributions are presented as a proportion of the time available (e.g. time per person per full-time working week) rather than as an economic cost (often estimated based on shadow wage rates). This approach encourages analysis of the burden of these contributions on the actor involved (e.g. individual, household or community) and avoids the risk of over-estimation of the value and significance of voluntary time contributions.

Where economic valuations of time contributions are included in the cost assessment, it is important that these costs are compared against results (effectiveness or benefits) in order to recognise and encourage effective contributions. Otherwise high time contributions may appear worse than other comparators (as they are suggestive of higher costs) even where they resulted in more effective interventions and better outcomes, and *vice versa*.

Household: household contributions to private (household) facilities and services should be reported separately (i.e. distinct from household contributions to community activities and services). Many of these household costs relate to the construction, management and maintenance of private sanitation and hygiene facilities (reported under the cost category: Sanitation service chain).

As household costs will vary depending on the nature of the facilities and services constructed and used by each household, these costs are usually

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presented as a range of household costs (minimum household cost to maximum household cost), including the average costs estimated for each of the main types of sanitation facility (e.g. pit latrine with slab), as well as the number and proportion of households (and people) using each type of facility, and the number and proportion of households and people that either do not use, or have made no investment in sanitation facilities.

These costs are private household costs (rather than programme costs) that reflect individual household choices and preferences, thus should be reported separately to programme costs. Some of these costs will be financial costs (e.g. amounts paid to purchase materials and services) and others will be time and in-kind contributions (e.g. time to dig latrine pits, and local materials collected and used to construct latrine superstructures) – see Box 4 for guidance on assessing time contributions and Box 5 for guidance on tracking recurrent household costs.

Box 5: Recurrent household costs

Household recall of operation and maintenance events and related costs is often partial or unreliable⁴, so additional tools are recommended to improve these data, including:

- routine sustainability monitoring (community monitoring of the lifespan of toilets, the number of latrine pits that have filled, and what happens when latrine pits become full); and
- service provider surveys (to collect reliable data on service costs and payments, frequency and extent of emptying etc.) that allow the triangulation of data on facility lifespans and other costs.

Studies (WASHCost: Burr and Fonseca, 2011; Leeds University: Balasubramanya et al, 2017) suggest that the recurrent (annualised) cost of safely managed rural sanitation, including the cheapest viable options for pit emptying services, is around USD 1-4 per toilet per year⁵. However, an IRC WASHCost study in Mozambique reported no financial expenditures for operation and maintenance of rural pit latrines, with the surveyed households reporting no cost to these activities as all of the costs were voluntary time contributions or in-kind material contributions.

Recurrent household costs appear to be generally low in rural areas. Nevertheless, these costs may vary significantly depending on context, thus require specific investigation where no reliable cost data are available, or where there is evidence that households have to invest in more expensive repair, replacement, emptying or disposal services.

Disadvantaged groups: cost assessments should also aim to analyse any different costs incurred (and benefits gained) by disadvantaged groups,

⁴ Burr and Fonseca (2011) p.10: “Despite the thousands of households surveyed in each country, many households could not remember what they spent on sanitation facilities. This led to some difficulties in gathering relevant [capital, operational or maintenance cost] data.”

⁵ The Leeds University study estimated that an average rural pit emptying event cost around USD 13, which equated to around USD 4 per toilet per year when annualised.

including women and girls, within target communities. The assessment of the costs incurred by the target (disadvantaged or other) groups will require that the cost tracking tools, such as activity tracking tools and household surveys, include adequate samples from these groups, and that disaggregated reporting is made of differential costs incurred by these target groups.

Additional budget may be required for the assessment and reporting of disaggregated cost data from priority disadvantaged (or other) groups (e.g. due to the need for larger sample sizes or for separate surveys), which may mean that it remains a research activity until better tools and methodologies are available.

Box 6: Activity checklists

UNC developed simple checklists to collect data on activity-based costs (included in Annex A). These could be expanded and revised for future costing or research work, with the potential to incorporate similar simple checklists into a smartphone application that would allow instant uploading and processing of the activity data.

6.2 Cost categories

The Costing Framework and main rural sanitation Cost Categories are summarised below. Each of these categories is further divided into more detailed categories and activities, as explained in the rest of this section.

The cost categories attempt to avoid duplication of activities in different categories in order to minimise the size of the framework. For instance, supply strengthening activities may include mason training, entrepreneur training and sales agent training, but these training activities are included under Category D Capacity Development (rather than under Category G Supply Strengthening). The intention is to encourage rationalisation of activities wherever possible. **For a fuller understanding of the Costing Framework, the Excel spreadsheet version should be consulted while reading this guidance.**

Cost Category A. Planning

Programme preparation and planning often incurs costs. The programme planning team should undertake situation analyses and capacity appraisals, and use these to inform the design of a programme tailored to the context.

The programme team and its partners (such as the private sector) have to develop the programme (including its budget and outline implementation plans), orient higher levels of government, conduct advocacy where the programme requires political or social acceptance and recruit implementation teams and contract local partners.

Cost Category B. Formative Research

Formative research activities often occur early in the life of a programme in order to inform the design of key implementation components such as sanitation marketing or hygiene behaviour change interventions. Most actors are involved to some extent in formative research activities, although the main costs usually relate to the contracted expertise used to conduct the research and development.

Baseline surveys are considered part of the routine monitoring and evaluation activities (rather than formative research), hence are included under cost category J Monitoring and evaluation.

Cost Category C. Programme Mobilisation

Programme mobilisation concerns the set-up of programme offices (where required); purchase and use of equipment, vehicles and materials (where required); orientation and mobilisation of programme staff and local partners; and preparation of implementation plans and operational manuals.

Other mobilisation activities include the development of capacity development and training materials, BCC and other promotional materials (based on formative research activities). The testing and development of rural sanitation finance mechanisms has also been included in this category, as these activities often need to be completed before the main implementation activities start and scale up.

Cost Category D. Capacity Development

Capacity development is one of the most important rural sanitation cost categories. Participatory development approaches, such as CLTS, require significant training and capacity development inputs at programme start-up and during the life of the programme. Refresher training courses are often required to top up capacity and skills, and allow for mobility and turnover in implementation agencies, partner organisations and among local support actors.

Specific capacity development costs to consider:

- Training of trainer (by master trainers) and training events
- Wages for trainers/master trainers
- Transport costs (to and from training venues, field visits)
- Venue (rental costs for training location)
- Food (for trainers, trainees and support staff)
- Accommodation (for trainers, trainees and support staff)
- Per diems or expenses (where additional to other costs)

Box 7: Training costs - Plan International, Ghana & Ethiopia

The UNC cost study analysed local actor training costs in the Plan International interventions (in Ghana and Ethiopia) and found that they comprised above 50% of total project costs.

Over half of these training costs came from expenditures on accommodation and meals, with trainee transport the next largest cost component. These training costs were high due to the relatively small project scale and the action research involved. Nevertheless, these findings highlight the importance of attention to the budgeting and cost tracking of capacity development activities (UNC, 2017).

Cost Category E. Programme Management

Programme management is another important cost category. Key programme management activities include: implementation supervision, coordination, communications, reporting, office and transport overheads, and head office support (which is often not included in project expenditure heads).

Finance for programme management is sometimes provided from other sources than direct funding, including from other budgets (e.g. from higher levels of the government or organisation, such as when senior managers are involved in programme management but their salaries are not included in the programme budget) or from NGO funds raised through charity donations and sponsorship. These different sources of finance allow flexibility of use, but are often accounted in different ways from conventional finance thus need to be carefully examined and assessed.

Box 8: Plan International, programme management costs

Programme management costs ranged from 10% to 30% in the two Plan projects evaluated by UNC (UNC, 2017). Another Plan study, which reviewed WASH expenditure data from 45 Plan country offices, reported 16% of total WASH expenditures were on programme management and support costs (Robinson, 2009). Programme management costs are important, both because of their magnitude, and because of the impact that good management has on the quality and efficiency of large-scale programmes.

Cost Category F. Community Implementation

Community implementation includes all of the main implementation activities that take place in communities: triggering activities, community development (committee formation and management), promotion of sanitation and hygiene, community campaigns, community incentives and rewards (such as ODF celebrations), and activities to encourage sanctions and enforcement of local bylaws.

This cost category is likely to include time contributions from all of the actors involved in community level implementation, including: local government officials, health (and other sector) extension workers, local leaders (including ward and village leaders, political leaders, councillors, religious leaders), teachers, health workers, natural leaders, community health volunteers, women's groups, community members and disadvantaged groups.

Cost Category G. Supply Strengthening

Only core rural sanitation supply strengthening activities, such as demand activation and sales events for rural sanitation products and services, technical guidance for upgrading toilets, and the establishment of supply chain networks, are included in this cost category.

The Costing Framework differentiates costs associated with **demand activation** (as part of supply-side activities) from those linked to **demand generation** (also known as demand creation) as part of community behaviour change activities (reported under Cost Category F). The key difference is that demand activation (reported in this cost category) aims to persuade customers to convert awareness into a purchasing or adoption decision, whereas demand generation aims to build more general awareness and interest in hygienic sanitation behaviours and improved sanitation products and services.

Cost Category H. Sanitation Service Chain

This cost category captures costs linked to the full sanitation chain, including safe and hygienic confinement of human excreta; pit and tank emptying; pit replacement; collection and transport; and safe final treatment, disposal or productive use of faecal sludge.

This category includes programme costs related to safely managed sanitation services, including the establishment and support of these services (e.g. pit emptying, treatment and disposal services). It also includes private household costs related to household payments, time contributions and in-kind materials invested in latrine construction, latrine operation, latrine repair and replacement, septic tank or pit emptying (by the household itself, or through payment to a service provider or government), septage treatment and disposal, and reuse of pit or tank contents.

Over time, it is likely that higher levels of sanitation service will become available in rural areas, including septic tanks and sewer systems (in some contexts) and that other aspects of the sanitation service chain (e.g. vacuum tanker emptying and transport, and septage treatment) may become relevant. Therefore, some provision has been allowed for the costing of these services.

Cost Category I. Sanitation Finance

This cost category captures costs related to the financing of rural sanitation improvement, including microfinance loans to households or small businesses, village savings and loan groups, external toilet subsidies (up-front subsidies, vouchers, rebates), community support to disadvantaged or vulnerable households or individuals, and programme financing charges (i.e. interest or other financial charges on programme funding).

Increasingly, large-scale rural sanitation programmes utilise some form of sanitation finance to increase toilet uptake and reach disadvantaged groups who might otherwise struggle to develop sustained use of improved

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sanitation. This might be microfinance, or household subsidy (such as up-front toilet subsidies, vouchers, rebates, conditional community grants, conditional cash transfers) or business development finance (working capital loans, research and development subsidies, human-centred design, prototyping, credit subsidies to interest rates).

Cost Category J. Monitoring & Evaluation

Monitoring and evaluation activities cut across all aspects of rural sanitation programmes. The costing framework attempts to separate routine programme monitoring activities from more evaluation-focused household surveys conducted by the programme agency or its partners, and from activities linked to national monitoring systems. Reporting all monitoring and evaluation costs in one place may encourage rationalisation of the systems and instruments used and lead to lower costs. The cost of programme cost tracking and assessment should also be reported under programme monitoring.

Cost Category K. Sustainability Support

Sustainability support is an area that is currently under-budgeted, which means that sustainability outcomes are often under-reported in rural sanitation programmes. Therefore, a separate cost category has been included in the costing framework to encourage greater attention to these costs.

Two of the activities included in this category relate to monitoring and evaluation: sustainability surveys and ODF re-verification. These activities could be costed under the monitoring and evaluation cost category, but were included here to highlight the need for longer-term monitoring and support in these areas (beyond the conventional programme implementation period), and to emphasise the importance of explicit budgeting and costing of these important activities.

Similarly, the development of sustainability follow-up systems are included here, in addition to the post-triggering activities to be reported as community implementation costs, as these activities are part of the transition to a longer-term and more sustainable process led by local government (or other local partners) rather than core programme activities.

Cost Category L. Environmental Sanitation

The Environmental Sanitation category captures costs linked to broader environmental sanitation improvement, which many programmes are now including as part of push to tackle more faecal exposure routes and achieve higher rural sanitation and hygiene outcomes (e.g. beyond ODF outcomes) with wider health and other impacts.

Core household sanitation and hygiene interventions are included in Cost Category F: Community Implementation, with higher level environmental health interventions included in this category. Checks should be made to ensure that there are no overlaps between these two categories.

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Activities to be considered in this cost category include: solid and liquid waste management, institutional sanitation services (in schools, healthcare facilities and other public buildings and spaces), institutional hygiene services (for instance, where ODF criteria require that all public institutions have hygienic sanitation facilities with handwashing with soap facilities), animal excreta management and safe water management.

These broader environmental sanitation activities are sometimes included as part of the main package of rural sanitation and hygiene promotion. However, there is increasing recognition that more effective and sustainable improvement in these behaviours requires specific capacity, targeted activities and detailed monitoring, all of which have associated costs.

Cost Category M. Enabling Environment

Activities to strengthen the rural sanitation enabling environment may not directly relate to programme results, as sometimes these activities are either too high level, or too long-term, to affect implementation. Nevertheless, enabling environment and WASH governance activities are increasingly important to the achievement and sustainability of large-scale results, particularly those that take place at regional or local government levels.

Enabling environment activities include development of the five sector building blocks⁶: sector policy and strategy; institutional arrangements; sector financing; planning, monitoring and review; and capacity development. Enabling environment costs to be reported in this category relate to the development and strengthening of sector systems and technical support in these areas rather than the actual activities.

For instance, costs linked to the development of a national or large-scale capacity development programme are enabling environment costs, whereas the costs of any capacity development activities undertaken should be reported under Cost Category D: Capacity Development. Similarly, enabling environment costs reported as support to national monitoring and evaluation should relate to the development and operationalization of new or improved systems for sanitation monitoring and evaluation rather than the direct costs of the monitoring and evaluation activities (which should be reported under Cost Category J: Monitoring & Evaluation).

Other enabling environment costs might be: support to develop sanitation policies and strategies, efforts to develop or support national finance mechanisms that provide rural sanitation funding to local governments or direct to households (e.g. through conditional cash transfer programmes) and investments in developing improved coordination mechanisms. These costs are outside the normal implementation of many sanitation and hygiene programmes and, therefore, are reported separately. However, consideration should be given to the inclusion of relevant enabling environment investments

⁶ Sanitation and Water for All: building blocks of a well-functioning WASH sector.
<http://sanitationandwaterforall.org/priority-areas/building-blocks/>

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in any costing where they relate directly to programme aims, activities or systems.

Cost Category N. Knowledge management

Knowledge management is also a cost category, and it is an area that is often under-budgeted and under-capacity. Knowledge management costs may include a wide variety of activities: support to develop better knowledge management systems; internal and external capture, sharing and dissemination of programme news, outputs achieved, and lessons learned; peer learning from other programmes and countries; and support to networking and collaboration platforms.

7. Cost assessment: a step-by-step approach

The programme design team should review the programme components required to achieve large-scale and sustainable improvement in rural sanitation and hygiene outcomes, and the key actors that will be involved in the programme.

Factors influencing the programme design, and the costs that will need to be tracked, may include: duration of the programme, context, institutional landscape, geographical scale, mix of implementation agencies, and the main results to be achieved (including the population groups to be targeted).

DEFINITIONS

Institutional model: the institutional arrangements or organisational structure through which the programme delivers specific services or implements specific activities. For example, CLTS interventions may be conducted by health extension workers, with training provided by the district health service and support provided by an international NGO with good experience of community-based behaviour change.

Step 1: Selection of the main programme components

This process will require that the full range of programme components is considered, including some assessment of the institutional arrangements for implementation (see Step 2) and of how well these arrangements match the programme context and key programme components.

See the related [Guidance on Programming for Rural Sanitation](#) for more information on the recommended programme components for the implementation of large-scale, effective and sustainable rural sanitation programmes.

Step 2: Choice of institutional arrangements for implementation

Once the main programme components are determined, the advantages and disadvantages of the different institutional options for implementation need to be considered. These choices are usually influenced by the programme

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agency, its existing relationships and experiences with other sector actors, and the capacity available to conduct activities and deliver interventions.

Different components may require different institutional models (e.g. the supply strengthening activities may involve some private sector or NGO expertise, whereas the sanitation demand generation may be implemented by local governments). An assessment of the strength of partner capacity and systems, and mapping of the availability of different partners in different programme areas, should inform the consideration of the different institutional options for implementation (see Section 1.4 Capacity Appraisal in the [Guidance on Programming for Rural Sanitation](#)).

There are also cost effects to consider: local government implementation may be cheaper than other options, but if local government has limited capacity and low political priority for rural sanitation then it may be worth investing in more expensive but more cost-effective options (while working to develop capacity and improve resources in local government).

The selection of the institutional model will influence how costs are tracked, depending on the strength of the expenditure reporting systems within the key actors (e.g. government expenditure reporting may be weak and require the use of additional cost tracking tools – see Box 3 on tracking government costs) and may also affect the unit costs that are used to budget the programme in the next step.

Step 3: Preparation of an outline programme budget

One of the first steps in the programme planning should be the preparation of an outline budget. Unit costs will be required to estimate the outline budget, with a range of unit costs applied to the different activities required by the key programme components. Unit costs may also be affected by the institutional model selected, hence the requirement that the institutional model is selected before preparing the outline budget. Where possible, identify comparable programmes with relevant unit cost data.

Where only limited unit cost data are available, with some cost elements missing, programme budgeting is challenging. Estimates of unit costs often have to be made based on the best available information.

For this reason, an iterative process is envisaged for the improvement of rural sanitation cost data. Efforts to plan programmes better, track costs better during the life of the programmes and then evaluate costs in detail at the end of the programmes, will eventually lead to more reliable and appropriate unit cost data being available for most rural sanitation activities and programme components. In turn, these will inform better planning and budgeting of programmes, and encourage a virtuous circle.

Step 4: Decide whether a research or routine costing is required?

An early decision should be made on whether a routine or research costing approach will be adopted. A routine costing approach should be used in all programmes, with the aim of tracking the main programme expenditures and

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activities so that a reliable evaluation can be made of programme (and other) costs at the end of the programme. Additional efforts may need to be made to track all detailed costs, including the development of specific cost tracking tools and systems, with the aim of producing more comprehensive and reliable unit cost data. This “research costing” approach is unlikely to be relevant or affordable for all programmes but should be considered where programmes operate in new settings (with few comparable cost data); implement new activities, or have the skills and capacity to produce these detailed cost assessments (without undue burden on the programme team).

Routine costing approach: is the minimum, and should be utilised where reliable unit cost data are already available⁷ or where programme constraints limit the time and resources available for a costing exercise.

A mix of activity tracking and expenditure tracking should be used, with activity tracking recommended when the activities involve significant expenditures or time contributions that are not well reported or not adequately disaggregated in expenditure records. Any other data collection should be aligned with existing survey instruments to minimise the resources and capacity required by the costing assessment.

Improvements in the tracking and reporting of sanitation expenditures, particularly in areas with potential for missing, mis-reported or aggregated costs (e.g. sanitation costs combined with water supply costs) that are identified by the costing work, should be encouraged in all programmes.

Research costing approach: should be utilised where the programme will implement new approaches or combinations of approaches, or will operate in new areas, or face new challenges, in order to increase the relevance and utility of the unit cost data. The research costing approach involves detailed tracking of programme activities, supplemented by surveys of other activities and actors, throughout the life of the programme.

There are few reliable cost data on the life cycle costs and lifespans of rural sanitation facilities. Research costing efforts should aim to collect relevant data on toilet lifespans, repair and replacement costs, and overall household contributions and expenditures for sustained use and safe management of household sanitation and hygiene facilities.

In addition, research costing efforts should test and examine the optimal approaches for collecting disaggregated cost data from disadvantaged and vulnerable populations, including women and girls. This will require the development and use of dedicated cost tracking tools, such as activity tracking tools and household surveys, with adequate samples from these groups, as well as disaggregated reporting of any differential costs incurred by the target groups.

⁷ At the outset, when few reliable unit cost data are available, the proportion of programmes with full research costing should be higher in order to develop and expand the evidence base on rural sanitation costs.

Step 5: Review monitoring and evaluation of programme effectiveness

The ultimate aim of the costing work should be to enable improved evaluation of the cost-effectiveness of rural sanitation programmes. This requires that the monitoring and evaluation of programme effectiveness is considered alongside the costing approach during the planning stage, with the aim of ensuring that the cost data collected will combine with the proposed measures of effectiveness to produce useful and comparable cost-effectiveness data.

Post hoc evaluation of rural sanitation costs is extremely difficult if the activities and expenditure have not been well tracked and disaggregated through the life of the programme. Well-disaggregated rural sanitation costs should be easier to match with measures of effectiveness (emerging from the evaluation) to produce reliable estimates of cost effectiveness (that can be compared against other similar cost-effectiveness data). Wherever possible, details of the level of service or outcome achieved, the user population and the context should be reported in any costing assessment, in order to enable the appropriate comparison and use of these costs⁸.

Box 9: Measures of effectiveness to be used in cost-effectiveness evaluation

Wherever possible assessments and comparisons of cost-effectiveness should be based on the cost of achieving sustained outcomes (e.g. cost per genuine sanitation service user with a certain level of service at a specific point in time) or the cost of achieving impacts (e.g. actual population with improved health, education or other outcomes) rather than on more output-based metrics (e.g. cost per toilet constructed), which may reflect supply-driven results, may be based on over-estimates of the population using the services and may not allow for sustainability losses over time.

Step 6: Identification and tracking of key programme costs

Once the main programme components, proposed institutional arrangements and outline budget are determined, the key cost actors and main programme activities should be known.

A review of current expenditure tracking and reporting by the implementing agency (or whoever will be conducting the cost tracking and analysis) will usually be required to identify important cost categories that may be excluded (or aggregated into larger cost categories with other non-sanitation costs) by existing financial systems.

Where disaggregated expenditure tracking and reporting are not available, and additional categories cannot be added to current finance, planning, monitoring and reporting systems, alternative cost tracking tools should be developed (e.g. activity tracking tools or surveys) to ensure capture of all of

⁸ In recognition that sustained safe management of sanitation services is harder to achieve in some settings and among some populations than others, and that the level of service provided and sustainability of the services may vary significantly.

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the major costs including non-financial contributions (Annex A provides examples of activity tracking tools).

Activity tracking tools should generally aim to capture the following:

- name and purpose of the activity
- location, date and start time of the activity
- duration of the activity
- main actors involved
- time spent on the activity (by different actors)
- other contributions to the activity (materials, equipment, finance)
- achievements: completed activities, results, reports produced
- travel costs: travel mode, distance travelled, payments required

Activity tracking tools should use mobile-to-web monitoring systems wherever possible, in order to facilitate the rapid upload, processing and analysis of the activity data. The use of mobile-to-web monitoring systems also allows GPS and time data to be used to check the veracity of the activity reports, which tends to increase the reliability of the data.

The main focus of any costing approach should be reliable assessment of programme agency costs. The majority of programme costs are likely to be in the following six cost categories:

- Capacity Development
- Programme Management
- Community Implementation
- Supply Strengthening
- Sanitation Finance
- Sustainability Support

Efforts also need be made to examine and elaborate the costs linked to government support, external support, private sector, community and household costs (particularly if there is evidence that the proportion of total costs incurred by these actors may be higher than usual).

Step 7: Track and report costs during programme implementation

During implementation of the programme, the management team should ensure that the main programme expenditures are being tracked and reported, and that plans are in place (with appropriate capacity and resources) to collect activity data (to capture non-financial contributions), including: tracking of key programme activities and surveys of actors and outcomes that cannot be monitored by the programme staff (through the main activity tracking tools – see Annex A for examples of activity tracking tools).

Annual reviews of activity and cost data should be considered in order that any gaps or weaknesses in the cost tracking approaches can be identified and rectified. The annual reviews will also provide an opportunity to collect and update local cost data (relevant for costing programme activities), such as government wage rates (for all key contributors), minimum wage (labour) rates, fuel prices and so on. Some of these cost parameters can be highly

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variable during the life of a typical (5-year) programme, hence it is useful to record them on an annual basis wherever possible.

The monitoring and evaluation of effectiveness should also be checked during the life of the programme, to ensure that the key indicators being used to assess effectiveness will match the activity costs and expenditures being tracked. Again, where any revisions have been made in the results framework and evaluation metrics, adjustments should be considered to the costing approach to ensure that reliable cost-effectiveness data will be generated at the end of the programme.

Step 8: Evaluation and analysis of cost data

Interpretation of the results of a rural sanitation cost assessment requires understanding of the context, and the level of service and sustainability achieved. High unit costs may reflect more expensive implementation conditions⁹, promotion of higher levels of service, or more effective and sustainable implementation rather than inefficient or ineffective implementation. Wherever possible, unit costs should be compared against costs from similar programmes in similar contexts, with the most useful comparisons generally those between programmes implemented in the same country or sub-national unit.

Rural sanitation costs should be separated out and presented by actor in order to recognise that these costs are incurred by different actors in different ways and are perceived differently by different actors. The costs should also be summarised for each of the main cost categories.

It is recommended that rural sanitation unit costs are generally presented per capita rather than per household to recognise the large variations in household size that occur across regions and countries. It may also be useful to review per household unit costs as these relate more directly to the sanitation facility, but per household costs should be considered a secondary unit. Reliable data on populations and average household size should be obtained from household surveys (over the life of the programme) to ensure that both per capita unit costs and per household unit costs can be reliably assessed.

Costs accrue over time and are affected by changing inflation and exchange rates and by other factors (such as interest rates, opportunity cost and time preference), with important implications for the comparison and aggregation of programme (and other) costs. Given relatively short planning horizons in rural sanitation programmes, it is recommended that actual costs are used (rather than annualised costs) with adjustments made for inflation (see box below on the use of GDP deflators).

⁹ Prat et al (2015) *How to do Value for Money analysis for water, sanitation and hygiene (WASH) programmes* London: Tremolet Consulting and Oxford Policy Management, DFID VFM WASH project guidance note.

Box 10: Analysing programme costs over time – use of GDP deflators

The GDP deflator measures the change in price of all domestically produced goods and services over time. The World Bank provides a database of annual GDP deflators for most developing countries (currently up to 2016)¹⁰.

An example is given in the table below of the use of a GDP deflator to convert nominal 2010-2014 programme costs into real 2014 programme costs (for a CLTS programme in Ghana)**Error! Reference source not found.** The real 2014 programme costs equal the nominal annual costs multiplied by the 2014 GDP deflator, then divided by the GDP deflator for the year in question: the 2012 Ghana CLTS costs at real 2014 prices = 112,531 x 338.118/250.715 = 151,761.

Table: Example of GDP deflator application (Ghana, CLTS programme)

	2010	2011	2012	2013	2014	Total
Nominal program costs	81,548	178,100	112,531	168,274	57,275	597,729
Ghana, WB GDP deflators	191.039	217.624	250.715	289.779	338.118	
Real 2014 program costs	144,331	276,710	151,761	196,344	57,275	826,422

The example above suggests that GDP inflation was $(338.118/191.039 - 1.0) = 77\%$ over four years in Ghana, at an average of around 19% per year. Failure to allow for this level of inflation will have dramatic effects on apparent programme costs over time (costs will appear far lower than real costs) and limit the relevance of any comparisons with costs from a different period.

Wherever possible, costs should be presented in local currencies in order to minimise the effects of variable exchange rates and differences in purchasing power parity (PPP) and factor costs across countries and contexts. As a result, the least problematic cost comparisons are of programmes implemented in the same country at similar times.

Unit costs are often compared across countries, particularly when only limited cost data are available. Also, some rural sanitation programmes are financed or part-financed in foreign currencies. As a result, exchange rate effects need to be recognised both in the planning and the evaluation of rural sanitation costs. Exchange rates should be applied to the real local currency unit (LCU) costs (deflated to a fixed month or year). Exchange rate conversion is generally into US dollars (USD) for ready comparison against costs from other programmes.

For example, the WASHCost *Applying the life-cycle costs approach to sanitation* report (Burr et al, 2011) used GDP deflators to adjust all local currency expenditures to 2009 prices (accounting for inflation), and then used the 2009 mid-year official exchange rate to convert real costs into US dollars for comparison purposes.

¹⁰ <http://data.worldbank.org/indicator/NY.GDP.DEFL.ZS>

Activity and cost tracking smartphone application

One of the main lessons of the UNC research was that relatively simple tracking tools can be used effectively to track activities and contributions, and produce activity-based cost data. Nonetheless, the tracking “checklists” required paper records and manual data entry, followed by significant efforts to process and analyse all the activity data. Mobile-to-web smartphone applications, as used now in many rural sanitation surveys, offer the potential to allow real-time tracking of program activities, with easy and rapid data entry by programme staff during and after activities, and rapid review and utilisation of the data by the programme management or evaluation team.

The development and testing of appropriate smartphone applications, which could provide multiple options/checklists based on the actor and activity to be tracked, should be a high priority for organisations or programmes interested in the assessment of rural sanitation costs in large-scale programmes. A simple application could be used in routine cost assessments to provide better process monitoring and tracking of key activities and costs, and another more comprehensive activity tracking application could be used in cost research initiatives, with more detailed tracking and reporting of activities, investments and other costs.

8. Next Steps

The main study partners – WaterAid, UNICEF and Plan International – have agreed to test this costing framework and guidance through a series of pilots that will be designed to produce comparable rural sanitation cost and effectiveness data from different mixes of rural sanitation approaches in a range of contexts.

This Note will be revised based on reader and user comments, and on the findings of the proposed pilots. The intention is that the pilots will be followed by large-scale research initiatives and improvements in routine programming to enable cost assessment, based on the development and refinement of standard tools for activity and cost tracking.

9. Further Guidance

Sanitation costing tool

EAWAG, 2016.

http://www.eawag.ch/fileadmin/Domain1/Abteilungen/sandec/publikationen/ESP/Sanitation_Technology/Costing_Report_2016.pdf

TrackFin

GLAAS, 2016.

http://www.who.int/water_sanitation_health/monitoring/investments/trackfin/

WASHCost

IRC website:

<https://www.ircwash.org/washcost>

Value at the End of the Sanitation Value Chain

Leeds University, 2017.

<https://www.ircwash.org/resources/vesv-value-end-sanitation-value-chain-final-report>

Value for Money for WASH

OPM VFM-WASH, 2015.

<http://vfm-wash.org/>

Global Expenditure Review: Water supply and environmental sanitation

Plan UK, 2009.

<https://www.ircwash.org/resources/global-expenditure-review-water-supply-and-environmental-sanitation>

Financing on-site sanitation for the poor: six-country review

WSP, 2010.

http://www.wsp.org/sites/wsp.org/files/publications/financing_analysis.pdf

Sanitation finance in Cambodia

WSP (Robinson A), 2010.

<https://www.wsp.org/sites/wsp.org/files/publications/WSP-Sanitation-Finance-in-Rural-Cambodia.pdf>

Economics of Sanitation Initiative – Phase 2

WSP, 2012-2016.

<https://www.wsp.org/content/economic-impacts-sanitation>

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Burr P and Fonseca C (2011) *Applying the life-cycle costs approach to sanitation: Costs and service levels in Andhra Pradesh (India), Burkina Faso, Ghana and Mozambique* Delft: IRC International Water and Sanitation Centre, WASHCost Briefing Note 3.

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Dubé et al (2013) *Assessment of hygiene interventions: Cost-effectiveness study applied to Burkina Faso* Delft: IRC International Water and Sanitation Centre, WASHCost Working Paper 6.

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Potter et al (2011) *Assessing sanitation service levels* Delft: IRC International Water and Sanitation Centre, WASHCost Working Paper 3.

Prat MA, Trémolet S and Ross I (2015) *How to do Value for Money analysis for water, sanitation and hygiene (WASH) programmes* London: Oxford Policy Management, VFM-WASH, Guidance Note.

Robinson A (2012) *Sanitation Finance in Rural Cambodia* Washington DC: The World Bank, Water and Sanitation Program, Guidance Note.

Robinson A (2009) *Global Expenditure Review: Water supply and environmental sanitation* Woking: Plan Limited.

Trémolet S, Kolsky P and Perez E (2010) *Financing on-site sanitation for the poor: a six country comparative review and analysis* Washington DC: The World Bank, Water and Sanitation Program, Technical paper.

Ulrich L, Salian P, Saul C, Jüstrich and Lüthi C (2016) *Assessing the costs of on-site sanitation facilities* Dübendorf: EAWAG-Sandec Sanitation, Water and Solid Waste for Development, Report.

UNC (2017) *Review of rural sanitation approaches: inception report (revised)* UNC Water Institute, Report.

White Z and Burr P (2016) *Value for Money Study in Global Sanitation Fund Programmes – Synthesis Report* London: Oxford Policy Management, VFM-WASH, Report.

WHO (2016) *TrackFin Initiative: Tracking finance to sanitation, hygiene and drinking water at the national level* Geneva: UN-Water GLAAS, Guidance Document.

World Bank (2017) *Container Based Sanitation Cost-Effectiveness Analysis: Methodological Note* Washington DC: The World Bank, Draft Note.

WSP (2011) *Economic Assessment of Sanitation Interventions in Philippines: A six-country study conducted in Cambodia, China, Indonesia, Lao PDR, the Philippines and Vietnam under the Economics of Sanitation Initiative (ESI)* Washington DC: The World Bank, Water and Sanitation Program, Technical Paper.

WSP (2012) *Economic Assessment of Sanitation Interventions in Cambodia: A six-country study conducted in Cambodia, China, Indonesia, Lao PDR, the Philippines and Vietnam under the Economics of Sanitation Initiative (ESI)* Washington DC: The World Bank, Water and Sanitation Program, Technical Paper.

WSP (2012a) *Economic Assessment of Sanitation Interventions in Vietnam: A six-country study conducted in Cambodia, China, Indonesia, Lao PDR, the*

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Philippines and Vietnam under the Economics of Sanitation Initiative (ESI)
Washington DC: The World Bank, Water and Sanitation Program, Technical Paper.

WSP (2012b) *Economic Assessment of Sanitation Interventions in Yunnan Province, People's Republic of China: A six-country study conducted in Cambodia, China, Indonesia, Lao PDR, the Philippines and Vietnam under the Economics of Sanitation Initiative (ESI)* Washington DC: The World Bank, Water and Sanitation Program, Technical Paper.

WSP (2013) *Economic Assessment of Sanitation Interventions in Lao PDR: A six-country study conducted in Cambodia, China, Indonesia, Lao PDR, the Philippines and Vietnam under the Economics of Sanitation Initiative (ESI)* Washington DC: The World Bank, Water and Sanitation Program, Technical Paper.

Annex A UNC Checklists for Rural Sanitation Activity Tracking

Table A1 Management checklist

Category	Sub-category	Activity	Time estimate	Comment
(coordinator)				
Implementation management	Work planning	Scheduling trainings and field visits	_____ hours per week	
		Planning and organizing trainings (including writing TORs, contacting participants, planning activities)	_____ hours per week	
		Other work planning	_____ hours per week	
	Procurement and purchasing	Renting training venues	_____ hours per week; for _____ weeks preceding each training	
		Renting vehicles	_____ hours per week; for _____ weeks preceding each training	
		Issuing per-diems	_____ hours per training session	
		Other procurement and purchasing	_____ hours per week	
	Oversight of LNGO	Meetings	_____ hours per week	
		Communication (email and phone)	_____ hours per week	
		Review of LNGO field activities and reports	_____ hours per week	
		Other LNGO management and oversight	_____ hours per week	
		Reporting	Progress reporting	_____ hours per month
	Financial reporting		_____ hours per month	
	Meetings with RICCS, DICCS, EHSD, CWSA		_____ hours per month	
Other reporting	_____ hours per week			

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Non-implementation activities	Natural leader training manual development	Input and review of draft manuals	____ hours per week; for ____ weeks	
		Other training manual development work	____ hours per week; for ____ weeks	
	Research	Hosting USA teams (including preparation for visits)	____ hours per day during visit; ____ days UNC and USNO were visiting	
		Communication with research team (Emailing and Skype)	____ hours per week	
		Filling checklists and sending them by email	____ hours per month	
		Collecting and reviewing LNGO-filled checklists	____ hours per month	
		Support of household surveying	____ hours per week; for ____ weeks	
		Oversight of surveying (including reporting to UNC)	____ hours per week; for ____ weeks	
		Reviewing research documents (including surveys, academic papers, situational assessment)	____ hours per month	
		Other research support	____ hours per week	
		Dissemination	Conferences (including travel, preparation, and attendance)	____ total days
			Webinars	____ total hours
	Other dissemination		____ hours per month	
	Anything not part of the Gates project	Fundraising efforts	____ hours per month	
		Other trainings (e.g. gender mainstreaming)	____ days per [month / quarter] (circle one)	
Other WASH projects (e.g. PanAfrica)		____ hours per week		

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		CLTS grant)	
		Any other time spent not on the Gates CLTS grant	_____ hours per week
Implementation (field activities)	Training	Time training local actors (incl. travel, excl. preparation)	(This information is collected using other checklists)
	Facilitation	Time in villages (excl. oversight and auditing of contractors)	(This information is collected using other checklists)

Table A2 Plan International Ethiopia village visit checklist

PLAN INTERNATIONAL ETHIOPIA-Oromia PU

DATE: _____

VILLAGE VISIT RECORD CHECKLIST

RESPONSIBLE PERSON _____

Kebele	#	Village	Date triggered	Leadership present at triggering	Date village first self-reports ODF to kebele	Dates of kebele verifications	Date kebele is verified/certified by Woreda team	Date of celebration
(fill in kebele names)		(fill in village names)						
	1							
	2							
	3							
	4							
	5							
	6							
	7							
	8							
	9							
	10							
	11							
	12							
23								

Table A3 Plan International Ethiopia school visit checklist
PLAN INTERNATIONAL ETHIOPIA-
Oromia PU

DATE: _____

RESPONSIBLE
 PERSON: _____

SCHOOL VISIT RECORD CHECKLIST

ID	School location (kebele/village)	Grade s taught	Number of teachers	Number of male students	Number of female students	Number of boys' latrine holes	Boys' latrine cleanliness	Boys' latrine privacy	Boys' latrine quality	Number of girls' latrine holes	Girls' latrine cleanliness	Girls' latrine privacy	Girls' latrine quality
1													
2													
3													
4													
5													
6													

Table A4 Plan International Ghana Training checklist

Date	
PU/District	Circle one: Central/AAK Volta/Hohoe Upper West/Wa East
Start time	
End time	
Communities represented	
Plan staff present	
Other NGO or LNGO staff present	
Government present	
Any other people present	
Knowledge and information presented	
Skills trained	
Discussions held	
Any other topics or activities	
Additional notes	

Table B5 Plan International Ghana village visit checklist

Date	
PU/District	Circle one: Central/AAK Volta/Hohoe Upper West/Wa East
Community visited	
Arrival time	
Departure time	
Plan staff present	
Other NGO or LNGO staff present	
Government present	
Purpose of visit	Circle one: Pre-triggering Triggering Follow-Up ODF Verification ODF Celebration
Interactions with leadership	
Discussions with committees/groups	
Community Action Plan details	
Interaction with households /individuals	
Latrine and OD observations	
Other activities	
Additional notes	