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WASH
4 WORK

WASH Benefits Accounting Framework

Guidance for Use Webinar

July 30, 2024

LimnoTech 
Water | Scientists
Environment | Engineers

Guidance for Use Webinar



WASH Benefits Accounting Framework



AGENDA (:60)

1. Introduction to Applying the Framework
2. WASH Project Scenarios
3. Step 1: Understand WASH Risks & Identify Gaps in WASH Access
4. Step 2: Define Project Goals, Activities & Partners
5. Step 3: Select WASH Benefits Indicators & Methods
6. Step 4: Gather Project Data & Calculate WASH Benefits
7. Q&A

New Release: WASH Multi-Benefit Accounting



WASH BENEFITS ACCOUNTING FRAMEWORK

A Standardized Approach for Estimating and Valuing the Multiple Benefits of Corporate Investments in Drinking Water, Sanitation and Hygiene Access

Introduction & Summary Report



WASH BENEFITS ACCOUNTING FRAMEWORK

A Standardized Approach for Estimating and Valuing the Multiple Benefits of Corporate Investments in Drinking Water, Sanitation and Hygiene Access

Standardized Methods Report



- **Beyond #beneficiaries to socio-economic, environmental & institutional outcomes & impacts**
- ***Climate resilience, gender equality, financial ROI***
- **Alignment with VWBA, NBS, Water Quality Benefit Accounting**
- **Standardized benefit indicators and accounting methods**

www.wash4work.org

Table ES1: WASH Benefits

Socio-Economic

- Improved safety and resilience of drinking water, sanitation and hygiene access
 - Improved health and well-being
 - Improved economic and livelihood opportunities
 - Improved educational opportunities
 - Improved gender equality
-

Environmental

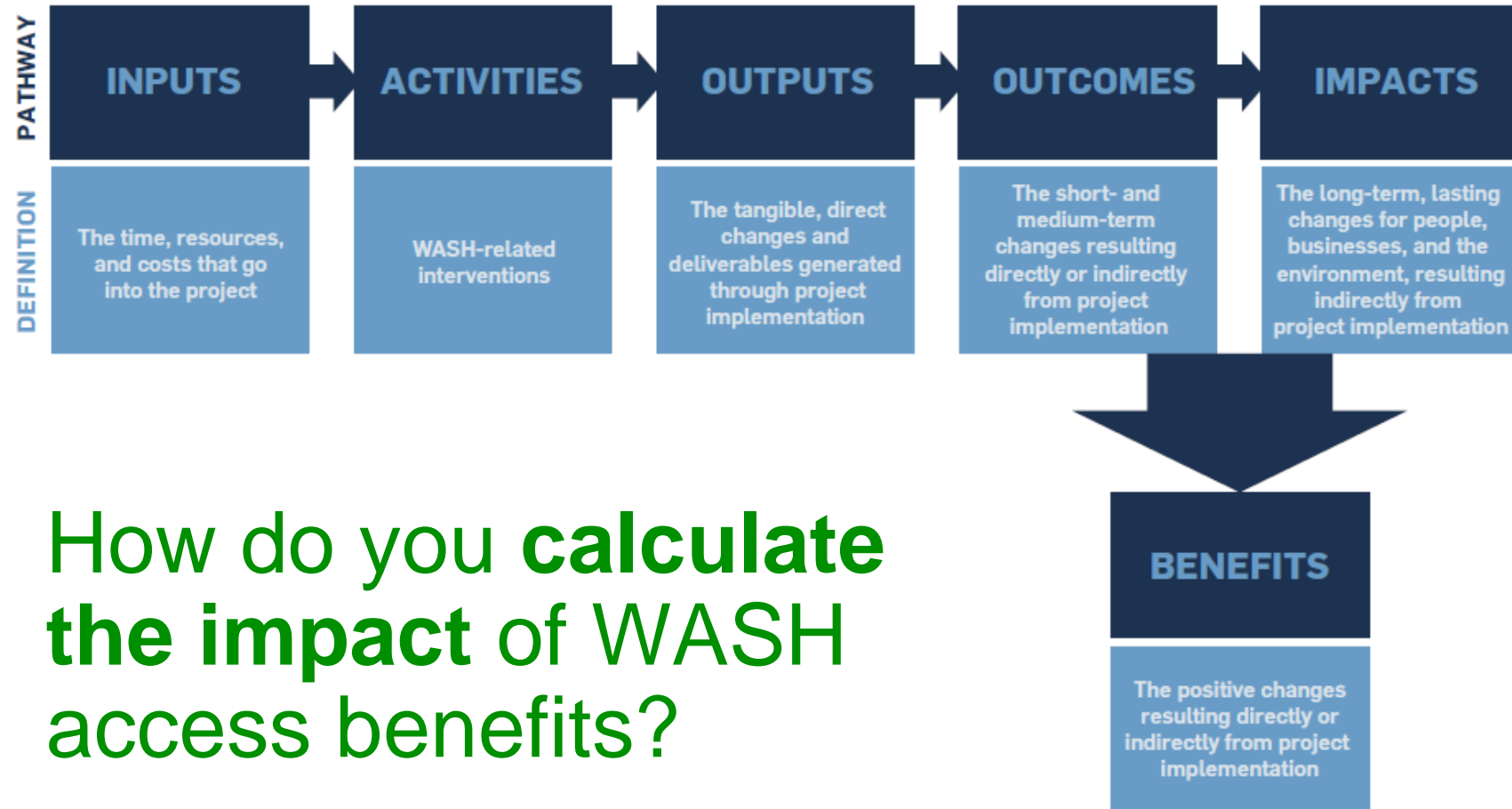
- Improved water quality
 - Improved climate adaptation and mitigation
-

Institutional

- Improved financial return on investment
 - Improved reputation and license to operate
 - Improved employee satisfaction
 - Improved water governance
 - Improved property and land value
 - Improved knowledge, awareness and understanding
 - Improved community resilience
-

What are the
multiple benefits
of WASH access?

Figure ES1: WASH Impact Pathway



How do you **calculate** the **impact** of WASH access benefits?

Standardized Methods Report

WASH BENEFITS ACCOUNTING FRAMEWORK

A Standardized Approach for Estimating
and Valuing the Multiple Benefits of
Corporate Investments in Drinking Water,
Sanitation and Hygiene Access

Standardized Methods Report

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What's inside?

- Indicators & Accounting Methods for calculating WASH benefits
- Guidance for Application of the Framework
 - Defining the scope of interest
 - Selecting indicators & methods
 - Comparing to a baseline
 - Disaggregating indicators
 - Data collection
 - Tracking & reporting

Figure ES2: Process for Application of WASH Benefits Accounting Within Corporate Water Stewardship Programs



How do you **get started?**

How do you **create a baseline and collect necessary data to calculate WASH access benefits?**

Four-Step Process for Application (Step 1)

STEP 1: UNDERSTAND WASH RISKS & IDENTIFY GAPS IN WASH ACCESS

- a. Identify WASH Risks for the Business
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- c. Understand the Local Context of WASH Challenges

STEP 2: DEFINE WASH PROJECT GOALS, ACTIVITIES & PARTNERS

- a. Identify Implementation Partners and Stakeholders
- b. Define WASH Project Goals (Target Results) & Activities

STEP 3: SELECT WASH BENEFITS INDICATORS & METHODS

- a. Select Core and Advanced WASH Benefits Indicators & Methods
- b. Record Baseline Data related to Outputs, Impacts and Outcomes Indicators

START WASH ACTIVITY

STEP 4: GATHER PROJECT DATA & CALCULATE WASH BENEFITS

- a. Gather Required Project Data (based on Indicator & Methods selection)
- b. Calculate WASH Benefits (with WASH Benefit Methods)
- c. Track & Report Impact Results

WASH risk assessment

WASH Pledge

Business Declaration on
Climate Resilient WASH

**WASH
BENEFITS
ACCOUNTING
FRAMEWORK**

**Philipp Kuest,
Reckitt**

WASH Benefits Accounting Framework

WASH4Work Webinar



Universal access to WASH is one of the world's greatest challenges with huge gaps to achieve SDGs & a focus area for Reckitt and its brands



6 CLEAN WATER AND SANITATION

CLEAN WATER





3 GOOD HEALTH AND WELL-BEING

2.2 billion people	115 million people
Lack access to safe drinking water	Still drink surface water



6 CLEAN WATER AND SANITATION


SANITATION






3 GOOD HEALTH AND WELL-BEING


3.5 billion people	419 million people
Lack access to safely managed sanitation	Still practice open defecation



6 CLEAN WATER AND SANITATION


HYGIENE






3 GOOD HEALTH AND WELL-BEING

2 billion people	653 million people
Lack basic hygiene services	Living without any hygiene facilities



5 GENDER EQUALITY



17 PARTNERSHIPS FOR THE GOALS

GENDER LENSE - Empowering women and girls with our partners

In 7 out of 10 households, women are primarily responsible for water collection

Over half a billion people share sanitation facilities with other households and women are more likely than men to feel unsafe

Lack of safe and privately managed menstruation due to inadequate WASH services

WASH topics are material across Reckitt's value chain and affect people, planet and profit

		WA ter	S anitation	H ygiene
Upstream	Design/R&D	Product Water Footprint Chemistry and Pollutants Water use at factory	Advanced products Access in value chain Waste water Mgmt	Advanced products Access in value chain
	Sourcing			
	Operations			
Downstream	Consumer	Access to clean water Water infrastructure Nature-based solutions	Sanitation behaviour Sanitation facilities Safe management	Hygiene behaviour Community practices Pollutants/AMR
	Communities			
	Ecosystem			

Setting clear and ambitious WASH goals to guide our strategy

Upstream/Operations

Our targets

30% reduction in water use by 2025¹

Water positive in water-stressed locations where we operate by 2030

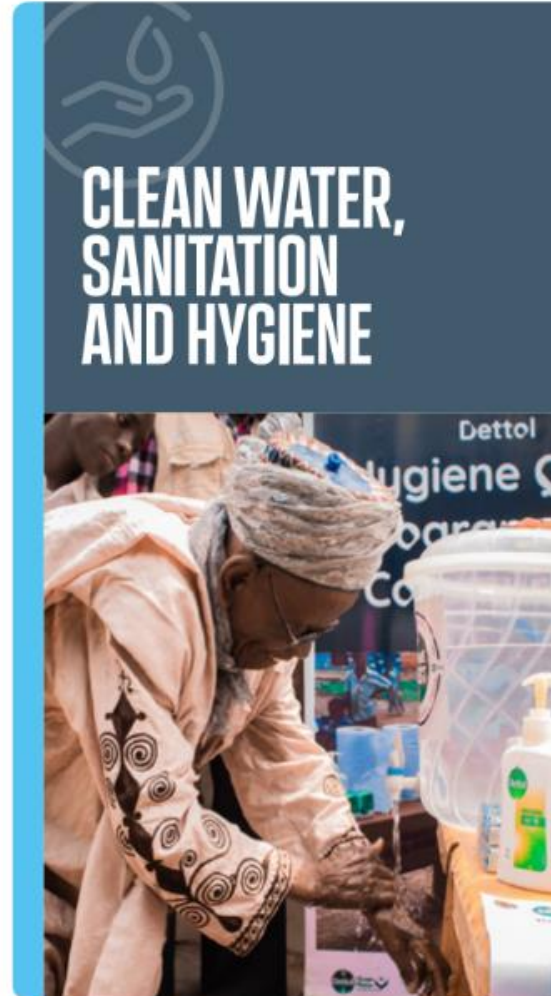
50% reduction in product water footprint by 2040¹

Downstream/Communities

Our targets

Engage 2 billion people with purpose-led partnerships, programmes and campaigns to promote awareness for a cleaner, healthier world

Social impact investment that averages the equivalent of 1%, adjusted operating profit over three years



More than 2 billion people still lack access to clean water, sanitation and hygiene, resulting in a preventable disease burden. In 2023, we have leveraged innovative finance, scaled WASH innovation and shaped hygiene habits, meaning more people have access to basic human dignities and can protect themselves and their loved ones.



£14.6m

Invested across all initiatives.

30 MILLION

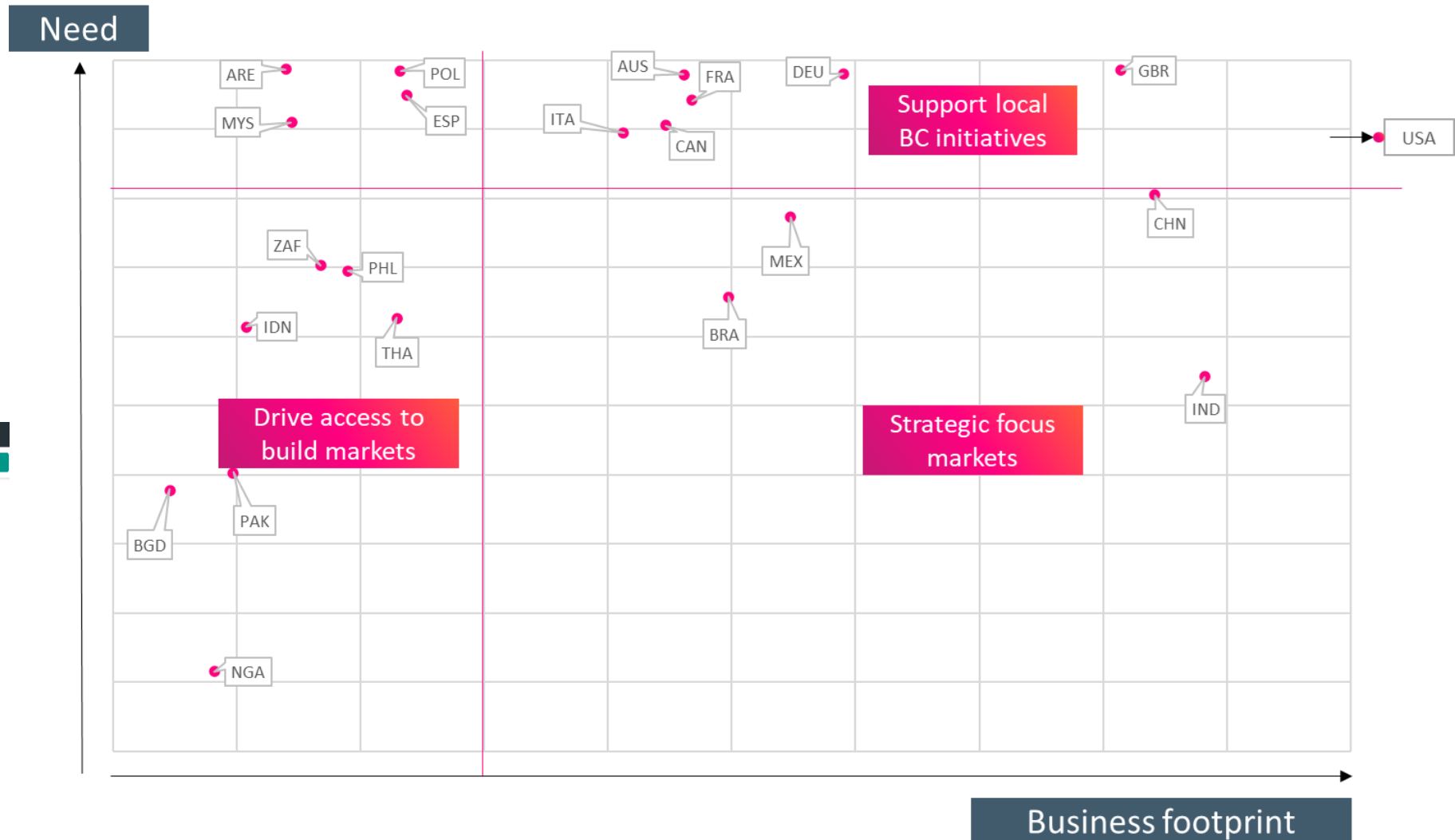
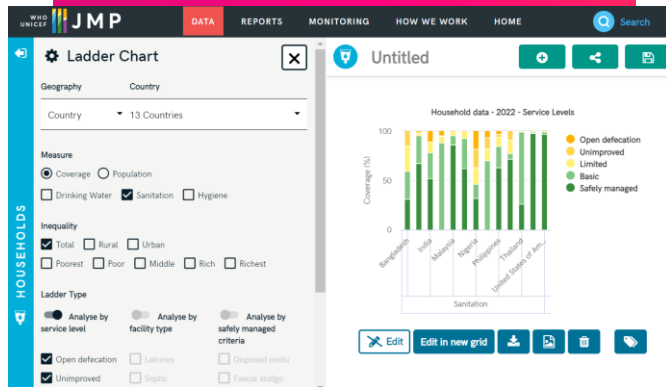
people engaged in health and hygiene initiatives.

6.6 MILLION

people with better knowledge of health and hygiene practices.

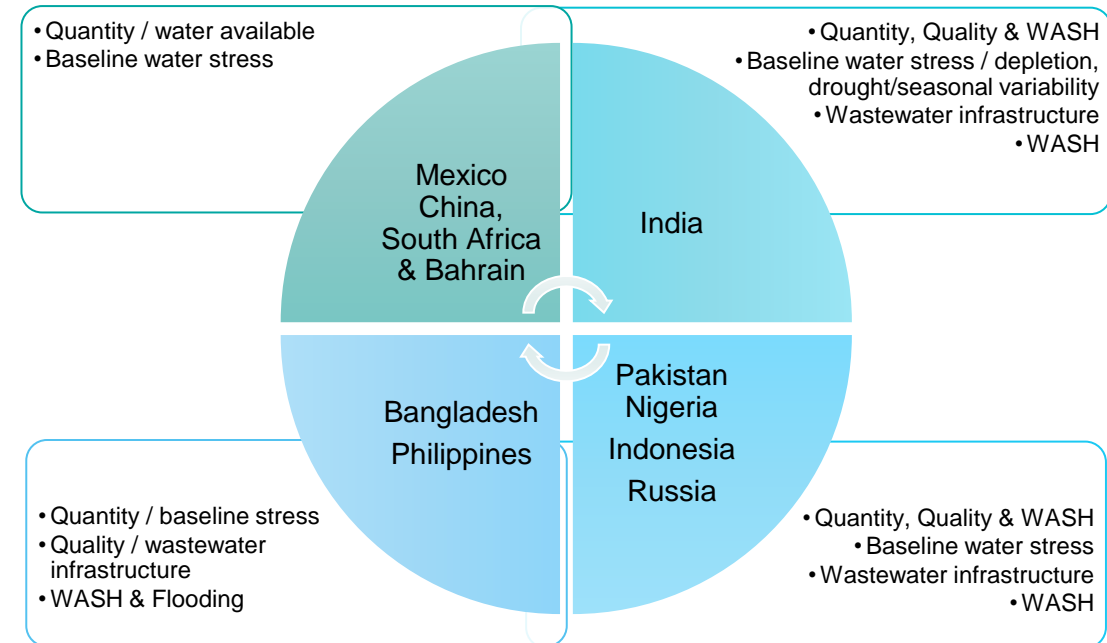
Selecting where to focus: Combining business relevance with WASH need

To identify focus countries look at business footprint in terms of revenue & operations and mapped it with WASH needs locally e.g. using JMP data



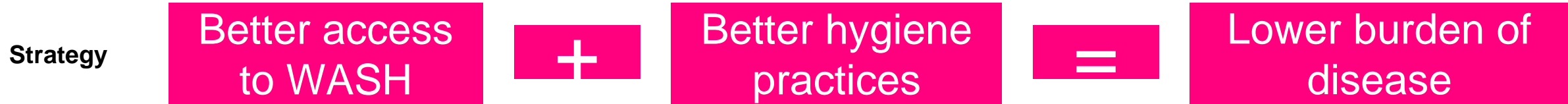
Upstream Focus: Water stress and risk category mapping – WRI Aqueduct Tool & CEO Water Mandate/ WRC

(WRI) Aqueduct tool	WRI water risk Subcategories	CEO Water Mandate & WRC Water stress risk categories
Overall Water Risk		
<ul style="list-style-type: none"> Physical risk quantity 	Baseline water stress Baseline water depletion Interannual variability Seasonal variability Groundwater table decline Riverine flood risk Coastal flood risk Drought risk	Availability (quantity)
<ul style="list-style-type: none"> Physical risk quality 	Untreated connected wastewater Coastal eutrophication potential	Quality
<ul style="list-style-type: none"> Regulatory and reputational risk 	Unimproved/no drinking water Unimproved/no sanitation Peak RepRisk country ESG risk index	Access



Downstream WASH Case: Building hygiene as the foundation of health

Problem **2.2 billion** people **lack access** to clean water and sanitation **50%** of parents + teachers believe children's handwashing habits have **little effect** on their health **1.6 million people die** each year due to poor water access, sanitation and hygiene



Strategic partners & programmes



Four-Step Process for Application (Step 2)

STEP 1: UNDERSTAND WASH RISKS & IDENTIFY GAPS IN WASH ACCESS

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START WASH ACTIVITY

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- a. Gather Required Project Data (based on Indicator & Methods selection)
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Define goals, scope, & objectives

Select WASH activities & partners

Table 1. Classification of WASH Activities

CATEGORY	ACTIVITY	DESCRIPTION
Water Access	Access to water source	Infrastructure to access and distribute a surface or groundwater source, including well construction and rehabilitation, household water connection and piped water systems
	Water collection and storage	Collection and storage of water for direct use, including rainwater harvesting and storage tanks
	Water treatment	Water treatment for direct use, including a water treatment facility, household filters and wetland treatment systems
	Efficiency and resilience improvements	Reduced water use through technology, processes or products, including leak detection and repair in distribution systems or buildings
	Water access training and education	Training or educating people in key topics, including accessing water, sustainable water use, cost recovery, maintenance and management, and water quality management
Sanitation Access	Access to sanitation	Infrastructure to provide access to improved sanitation facilities, including workplace, household or community toilets
	Wastewater and sewage treatment	Facilities and systems designed to remove pathogens and pollutants from wastewater discharge, including sewage treatment plants and fecal sludge treatment plants
	Efficiency and resilience improvements	Sanitation systems designed to be climate resilient, energy efficient, low-carbon and enable the reuse of treated wastewater, sewage and fecal sludge
	Sanitation training and education	Training or educating people in key topics, including maintenance and management of sanitation infrastructure, gender-specific considerations and ending open defecation

Hygiene Access	Access to handwashing and/or bathing facilities	Availability of a handwashing or bathing facility with soap and water
	Access to menstrual hygiene products, facilities and information	Ability to access adequate menstrual hygiene products and facilities, including use of menstrual materials, access to a private place to wash and change and participation in activities during menstruation
	Hygiene training and education	Training or educating people in key topics, including proper handwashing, food hygiene and menstrual hygiene
Institutional	Stakeholder engagement	Initiating and sustaining relationships and conversations with and between stakeholders related to WASH access
	Community dialogues	Facilitating discussions of social and cultural norms that may form barriers to WASH, particularly related to gender
	Water governance	Direct engagement in water governance, policy and public water management, including community water committees
	Capacity building	Data collection and analysis, financing, planning, training and other activities that increase knowledge and build capacity related to topics such as climate-resilient WASH, integrated water resources management, urban planning, non-revenue water reduction, gender equity, WASH systems operations and maintenance and the importance of ending open defecation
	Monitoring and evaluation	Monitoring and evaluation of activity performance (e.g., water quality testing) and progress towards national, regional and/or global WASH-related targets (e.g., climate resilience, water security)
	Communications and reporting	Communicating and reporting on WASH access and activities

What is a WASH Activity?

**WASH
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FRAMEWORK**

Heather Arney,
Water.org

Four-Step Process for Application (Step 3)

STEP 1: UNDERSTAND WASH RISKS & IDENTIFY GAPS IN WASH ACCESS

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Standardized Methods Report provides a **menu of WASH indicators** and detailed accounting **methods** to show a change from the without-project/baseline condition

- Core Indicators
- Advanced Indicators

What are standardized WASH access output indicators and calculation methods?

Improved provision of water	Volume provided	Measured volume provided (A-3)
		Estimated volume provided (capacity) (A-3)
		Estimated volume provided (beneficiaries) (A-3)

Improved allocation of finances	Amount of capital invested or mobilized for WASH	Capital invested or mobilized (A-6)
	Amount of money saved	Dollars saved

Improved opportunities	Number of people trained or educated in WASH-related areas	Number of beneficiaries (A-2)
	Number of people empowered with new leadership opportunities	

Table 2. Recommended Outputs, Indicators, and Calculation Methods

BENEFIT CATEGORY	OUTPUT	INDICATOR	CALCULATION METHOD (APPENDIX)
Socio-economic	Improved drinking water, sanitation and hygiene access systems	Number of new or restored water access systems	Number of systems (A-1)
		Number of new or restored sanitation access systems	
		Number of new or restored hygiene access systems	
		Number of new or restored female-friendly sanitation/hygiene systems	
	Increased number of beneficiaries	Number of direct beneficiaries	Number of beneficiaries (A-2)
		Number of indirect beneficiaries	Number of indirect beneficiaries
Improved provision of water	Volume provided		Measured volume provided (A-3)
			Estimated volume provided (capacity) (A-3)
			Estimated volume provided (beneficiaries) (A-3)
Environmental	Reduced pollution	Volume treated	Measured volume treated (A-4)
			Estimated volume treated (capacity) (A-4)
			Estimated volume treated (beneficiaries) (A-4)
	Reduced or avoided pollutant or nutrient load	Direct monitoring or modeling of reduced or avoided pollutant or nutrient load	
	Reduced water demand	Reduced withdrawal	Withdrawal (A-5)
Created resources	Amount or volume of beneficial resources created	Amount or volume of beneficial resources created	
Institutional	Improved allocation of finances	Amount of capital invested or mobilized for WASH	Capital invested or mobilized (A-6)
		Amount of money saved	Dollars saved
	Improved opportunities	Number of people trained or educated in WASH-related areas	Number of beneficiaries (A-2)
		Number of people empowered with new leadership opportunities	
		Number of entrepreneurs or businesses supported	
Improved governance	Number of strategies or plans developed and/or implemented	Number of strategies or plans developed and/or implemented	

Notes: Core indicators and methods are bolded while advanced indicators and methods are not. Core indicators and methods are described in detail in [Appendix A](#) while advanced indicators and methods are generally described in [Appendix B](#)

What are standardized WASH access outcome / impact indicators and calculation methods?

Improved safety and resilience of drinking water, sanitation and hygiene access	Increased proportion of people with access to basic services (drinking water, sanitation or hygiene)	Service level (A-7)
	Increased proportion of people with access to safely managed services (drinking water or sanitation) [6.1.1, 6.2.1]	
	Reduced time spent on water access activities	Time savings (A-8)
	Reduced distance traveled to access WASH services	Survey of the average distance traveled daily to access WASH services
	Survey of the percentage of the population within a 30 minute round trip walk from the nearest water source (including queuing)	
	Survey of the percentage of the population (or number of people) practicing open defecation	
	Reduced incidence of open defecation	Reported number of communities verified as open defecation free and the total number of people in those communities from census results

Improved health and well-being	Increased proportion of people practicing good hygiene behavior at critical times	Survey of the percentage of the population practicing proper handwashing at critical times
	Reduced incidence of waterborne diseases	Incidence of communicable diseases (A-9)
	Reduced incidence of vector-borne diseases	
	Reduced healthcare spending	Reported average amount of annual healthcare spending per household
		Survey of the average annual healthcare costs per household
	Reduced prevalence and severity of water insecurity	Application of the Water Insecurity Experiences Scales survey methodology
	Increased mental well-being	Survey of the average perceived level of mental well-being, considering stress, anxiety, shame and embarrassment

Table 3. Recommended Outcomes/Impacts, Indicators and Calculation Methods

BENEFIT CATEGORY	OUTCOME/IMPACT	INDICATOR [SDG TARGET, IF RELEVANT]	CALCULATION METHOD (APPENDIX)
Socio-economic	Improved safety and resilience of drinking water, sanitation and hygiene access	Increased proportion of people with access to basic services (drinking water, sanitation or hygiene)	Service level (A-7)
		Increased proportion of people with access to safely managed services (drinking water or sanitation) [6.1.1, 6.2.1]	
		Reduced time spent on water access activities	Time savings (A-8)
		Reduced distance traveled to access WASH services	Survey of the average distance traveled daily to access WASH services
			Survey of the percentage of the population within a 30 minute round trip walk from the nearest water source (including queuing)
		Reduced incidence of open defecation	Survey of the percentage of the population (or number of people) practicing open defecation
			Reported number of communities verified as open defecation free and the total number of people in those communities from census results
		Increased proportion of people practicing good hygiene behavior at critical times	Survey of the percentage of the population practicing proper handwashing at critical times
		Reduced incidence of waterborne diseases	Incidence of communicable diseases (A-9)
		Reduced incidence of vector-borne diseases	
Improved health and well-being	Improved health and well-being	Reduced healthcare spending	Reported average amount of annual healthcare spending per household
			Survey of the average annual healthcare costs per household
		Reduced prevalence and severity of water insecurity	Application of the Water Insecurity Experiences Scales survey methodology
		Increased mental well-being	Survey of the average perceived level of mental well-being, considering stress, anxiety, shame and embarrassment
		Increased safety while accessing WASH services	Survey of the average perceived level of safety while accessing WASH services
			Reported number of harassment and assault incidents annually while performing WASH activities
			Survey of the number of harassment or assault incidents experienced annually while performing WASH activities
		Increased sense of dignity related to WASH services	Survey of the average perceived sense of dignity related to WASH services
		Improved affordability of WASH services	Survey of the average percentage of household annual income expended on WASH services
	Improved economic and livelihood opportunities	Improved economic and livelihood opportunities	Increased income
Increased quality of life			Survey of average time spent daily on income-generating activities
Increased social return on investment			Calculation of social return on investment
			Reported average number of missed days per student per school year
Improved educational opportunities	Improved educational opportunities	Increased school attendance	Reported number of children in the community not attending formal school
			Survey of the average woman's perceived role in household decision-making related to WASH
Improved gender equality	Improved gender equality	Increased role in household decision-making related to WASH for women	Survey of the average woman's perceived role in household decision-making related to WASH
		Increased proportion of positions in WASH management and leadership held by women	Management and leadership (A-10)
		Increased access to sanitation facilities when needed by women and girls	Survey of the percentage of women and girls that have had adequate access to sanitation facilities and products over the past year, when needed

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Heather Arney,
Water.org

Four-Step Process for Application (Step 4)

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START WASH ACTIVITY

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- Gather Required Project Data (based on Indicator & Methods selection)
- Calculate WASH Benefits (with WASH Benefit Methods)
- Track & Report Impact Results

Calculation Methods

included in appendices

- Relevant activity types
- Method description and equations
- Inputs and assumptions

Guidance on best practices for data collection and tracking / reporting of results

Beneficiaries Method

A-2. NUMBER OF BENEFICIARIES METHOD

Activities & Indicators

The Number of Beneficiaries method may be used to estimate the non-volumetric benefit associated with the following activities and indicators:

RELEVANT ACTIVITY CATEGORY	INDICATOR (TYPE)
	Number of direct beneficiaries (output)
Water Access; Sanitation Access; Hygiene Access; Institutional	Number of people trained or educated in WASH-related areas (output)
	Number of people empowered with new leadership opportunities (output)

This method is relevant to a wide range of WASH activities, including those that involve physical infrastructure or training and education.

Method Description

This method quantifies the number of beneficiaries that directly benefit from the project activities. Beneficiaries are commonly defined as the number of people, households, communities, schools or hospitals.

Number of beneficiaries = Number of beneficiaries that directly received a required level of benefit

The number of beneficiaries, which can be disaggregated many ways (see [Disaggregating Indicators](#) section), should be conservatively determined to prevent overcounting individuals that may not in reality benefit from the activities. There are multiple ways to determine the number of beneficiaries, including but not limited to:

- Direct counting of the number of people receiving access from project activities;
- Surveying the number of people reporting improvements in their life as a result of project activities;
- Estimating based on secondary, reported data (e.g., census data for a village that has received a new water source; school attendance records; health care facility patient numbers); or
- Estimating based on a combination of primary and secondary data (e.g., number of household loans and average household size; volume of water provided and average water use per person).

The level of benefit required to be considered as a direct beneficiary will vary based on the activity and purpose. In accordance with the WHO/UNICEF JMP definition of basic service, water should be accessible for beneficiaries within a 30-minute round-trip walk (including queuing), sanitation should be on premises and not shared with other households, and hygiene should be on premises (WHO & UNICEF, 2023). Additionally, if the number of beneficiaries is being used to estimate a volumetric water benefit (e.g., number of people with minimum reasonable access to at least 20 liters of water per person per day; see [Appendix A-3, Approach 3](#)) or is related to specific requirements (e.g., basic or safely managed service level), then those requirements should be considered when defining the level of benefit required. See [Appendix A-7](#) for more details regarding the definition of basic and safely managed service.

The number of people trained or educated in WASH-related areas should be determined based on documentation from training events (e.g., sign-in sheet) or something similar. If there is a desire to increase rigor and ensure that all individuals are adequately trained/educated, this indicator could be applied only to those that received training and displayed improved knowledge or skills afterwards (e.g., pre- and post-training survey results, passed a test related to the training).

For the number of people empowered with new leadership opportunities, examples of leadership opportunities include involvement in water user associations or WASH committees. For each project, it is recommended to define empowerment (e.g., trained for opportunities vs. directly given opportunities) and disaggregate by gender (with a target of equal representation by men and women) and duration of the opportunity (e.g., temporary vs. long-term).

Inputs & Assumptions

EQUATION	VARIABLE	INPUT
Number of beneficiaries (direct; trained/educated; empowered with leadership opportunities)	Beneficiaries	Number of people, households, communities, schools or hospitals
	Level of benefit required	Varies by activity and purpose

- Direct counting of the number of people receiving access from project activities;
- Surveying the number of people reporting improvements in their life as a result of project activities;
- Estimating based on secondary, reported data (e.g., census data for a village that has received a new water source; school attendance records; health care facility patient numbers); or
- Estimating based on a combination of primary and secondary data (e.g., number of household loans and average household size; volume of water provided and average water use per person).

Volume Provided Method

Approach 1. Measured Volume Provided

This approach quantifies the volume of water provided using measured/metered flows.

$$\text{Volume provided} = \text{Average annual volume of water provided}$$

Approach 2. Estimated Volume Provided (Capacity)

This approach estimates the volume of water provided using some measure of the system's design capacity. For systems that rely on pipes and pumps (e.g., groundwater wells, piped water systems, connected sanitation or hygiene systems), this may be estimated based on the pumping or delivery design capacity of the system and the average operating time at this capacity. If it is known that the system will be running at less than the design capacity, the average flow rate that is anticipated can be used instead of the design capacity.

$$\text{Volume provided} = \text{Capacity of system} * \text{Average operating time at capacity}$$

For systems that capture water (e.g., rainwater harvesting), the volume captured and provided can be estimated based on the minimum of the available supply and the storage potential. The storage potential can be estimated based on the capacity/potential of the system to capture and hold water and the average number of times it fills to capacity each year. The equations below originate from Appendix A-4 in Reig et al. (2019; VWBA version 2.0 in progress); see the report for additional details.

$$\text{Volume captured and provided} = \text{Min [Available supply, Storage potential]}$$

$$\text{Available supply} = \text{Catchment area draining to the system} * \text{Runoff coefficient} * \text{Average annual rainfall}$$

$$\text{Storage potential} = \text{Design storage capacity} * \text{Average annual number of times filled to capacity}$$

Approach 3. Estimated Volume Provided (Beneficiaries)

This approach estimates the volume of water provided using the number of direct beneficiaries receiving reasonable access to water and a conservative estimate of per-capita volume provided, as described below.

$$\text{Volume provided} = \text{Number of direct beneficiaries} * \text{Per-capita volume (water provided per beneficiary per day)} * \text{Number of days of access per year}$$

Refer to [Appendix A-2](#) (Number of Beneficiaries method) and the requirements described above (purpose, quantity, quality, reliability, accessibility) when determining the number of direct beneficiaries. Because it can be difficult to determine who is using a particular water source, it is recommended that someone familiar with the project determine the number of direct beneficiaries for water supply projects.

The table below provides guidance on the minimum per-capita water volumes required for a variety of WASH-related uses. These volumes, which it should be noted will vary depending on a number of factors (e.g., climate, activity level, socio-economic level, social and cultural norms, gender), can be conservatively used to define the per-capita volume of water provided based on the activity and primary use of the water. For general water access activities (e.g., household water, well access), in accordance with Reig et al. (2019), it is recommended to use the WHO and UNICEF definition of reasonable access (WHO & UNICEF, 2000), which is commonly cited elsewhere as the minimum quantity required for basic needs (Reed & Reed, 2013; WHO, 2022). WHO & UNICEF define reasonable access as the availability of at least 20 liters per person per day from a source within one kilometer of the user's dwelling. For activities that provide water for more specific uses (e.g., handwashing stations, schools, toilets), the per-capita volume should be adjusted based on those uses and the guidance provided below. Practitioners should work with the local implementing partner to arrive at a reasonable per-capita estimate that is reflective of actual water use during the hours of operation.

USE	TYPE	MINIMUM VOLUME FOR SURVIVAL (LITERS PER PERSON PER DAY)	SOURCE
Reasonable/basic access	All	20	WHO & UNICEF, 2000; Reed & Reed, 2013; WHO, 2022
	All	7.5-15	Sphere Association, 2018
Intermediate access	All	50	WHO, 2022
Optimal access	All	100	WHO, 2022
Full realization of the human right to water	All	50-100	UN, 2010
Basic hygiene practices	Hygiene	2-6	Sphere Association, 2018
Basic cooking needs	Hygiene	3-6	Sphere Association, 2018
Handwashing (public)	Hygiene	1-2	Sphere Association, 2018
Schools (drinking and handwashing only)	Access/ Hygiene	3	Sphere Association, 2018
Drinking water	Access	2-5.3	WHO, 2022
Conventional flushing toilets	Sanitation	20-40	Sphere Association, 2018
Pour-flush toilets	Sanitation	3-5	Sphere Association, 2018
Toilet cleaning	Sanitation	2-8 (per toilet)	Sphere Association, 2018
Hospitals and other health centers (outpatient)	All	5	Sphere Association, 2018
Hospitals and other health centers (inpatient)	All	40-60	Sphere Association, 2018

**WASH
BENEFITS
ACCOUNTING
FRAMEWORK**

Heather Arney,
Water.org

Case Studies

Company Pilots of the Framework



“The Framework **was instrumental in efforts to refine our impact assessment approach**, ensuring transparency and accountability in sustainability initiatives.”

“Applying the Framework **highlighted the importance of embedding it into program design from the start, aligning it with project aims, and acknowledging its ease of use.**”

“Applying the Framework **helped us identify outputs, outcomes, and impacts that we were not considering during project scoping.** These insights will also help us to improve our water access initiatives more broadly.”

**WASH
BENEFITS
ACCOUNTING
FRAMEWORK**

QUESTIONS?

Next Steps: WASH Multi-Benefit Accounting

WASH BENEFITS ACCOUNTING FRAMEWORK

A Standardized Approach for Estimating
and Valuing the Multiple Benefits of
Corporate Investments in Drinking Water,
Sanitation and Hygiene Access

Introduction & Summary Report



WASH BENEFITS ACCOUNTING FRAMEWORK

A Standardized Approach for Estimating
and Valuing the Multiple Benefits of
Corporate Investments in Drinking Water,
Sanitation and Hygiene Access

Standardized Methods Report



Guidance for Corporate
Use Webinars
- October 2024



2024 Engagement Opportunities

2024
LEADING PRACTICE



- Complete WASH Risk Assessment – *including climate risk*
- Apply WASH Benefits Accounting Framework to *impact reporting*
- Engage in WASH Collective Action Opportunities

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