

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



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WASH4Work

WASH4Work is a multi-stakeholder initiative launched in 2016 to mobilize business action on water access, sanitation and hygiene (WASH) in workplace operations, in communities where companies operate, and across supply chains. The WASH4Work Secretariat is hosted by the CEO Water Mandate.

WASH4Work | www.wash4work.org

LimnoTech

LimnoTech is a leading water resources and environmental science and engineering firm that provides water-related services to clients throughout the United States and internationally, including a specialized service area focused on water stewardship. LimnoTech supports companies with water stewardship program development and implementation, and collaborates with non-governmental organizations and multi-stakeholder initiatives to advance water stewardship.

LimnoTech | www.limno.com

CEO Water Mandate

The CEO Water Mandate seeks to mobilize a critical mass of business leaders to address global water challenges through corporate water stewardship in partnership with the United Nations, governments, civil society and other stakeholders. The Mandate is a special initiative established in 2007 by the UN Secretary General and the UN Global Compact (UNGC) in partnership with the Pacific Institute.

CEO Water Mandate | www.ceowatermandate.org

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For more information and resources relevant to WASH, please visit the WASH4Work website www.wash4work.org.

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Abbreviations and Acronyms

NGOs	Non-Governmental Organizations
SDG	Sustainable Development Goals
SROI	Social Return On Investment
UN	United Nations
VWBA	Volumetric Water Benefit Accounting
WASH	Drinking Water, Sanitation, and Hygiene Access
WHO/UNICEF JMP	World Health Organization and United Nations Children's Fund Joint Monitoring Program
AWS	Alliance for Water Stewardship
WRC	Water Resilience Coalition
M&E	Monitoring and Evaluation
MFI	Microfinance Institution

Executive Summary

Ensuring safely managed and climate-resilient drinking water, sanitation and hygiene access (WASH) for employees and workers—at work and home—can yield multiple benefits across communities, businesses and their supply chains.

The WASH Benefits Accounting Framework (“Framework”) aims to support companies in calculating the value of investments mitigating the increasing business risks of unsafe WASH. This tool can be used to assess the effectiveness of WASH interventions and to drive continuous improvements. This standardized accounting framework for corporate WASH outputs, outcomes and impacts advances leading practice for alignment with corporate water stewardship goals, and accounts for the multiple benefits of water stewardship activities.

- WASH benefits include the multiple socio-economic, environmental and institutional impacts and outcomes of ensuring safely managed and climate-resilient WASH services across corporate operations, supply chains and in the communities where the company operates.
- WASH benefit accounting provides corporate water stewardship practitioners with a standardized approach of recommended core and advanced indicators of WASH benefits, with calculation methods to quantify and communicate the socio-economic, environmental, institutional and financial benefits of corporate investments in safely managed and climate-resilient WASH services.
- This document introduces the Framework and summarizes steps for corporate use which include: (1) Understanding WASH risks and identifying gaps in WASH access; (2) Defining WASH stewardship project goals, activities and partners. The **Standardized Methods** document details the multiple benefit indicators and accounting methods, with guidance on (3) Selecting WASH benefits indicators & methods; and recording baseline data, (4) Gathering project data and calculating WASH benefits from each WASH project.
- Access to safely managed and climate-resilient WASH services are intrinsically linked, and should be considered as a system when planning WASH projects to optimize benefits. When addressed separately,

IN THIS DOCUMENT

This document introduces the WASH Benefits Accounting Framework with a summary of the approach and proposed steps to apply WASH benefits accounting in the broader context of corporate water stewardship goals and activities related to drinking water, sanitation and hygiene access. It is a companion document to **Standardized Methods for Estimating and Valuing the Multiple Benefits of Investments in Drinking Water, Sanitation, and Hygiene Access**.

This document is intended for corporate water stewardship leaders to inform broader corporate impact measurement and reporting, and for WASH stakeholders to inform leading practice on corporate WASH stewardship.

The **Standardized Methods** document provides detailed guidance for corporate WASH practitioners and implementing partners on how to apply the indicators and calculation methods of the WASH Benefits Accounting Framework.

unintended consequences may limit benefits or put benefits at risk.

- This Framework has been designed for consistency with other corporate water stewardship benefit accounting approaches such as Volumetric Water Benefit Accounting, Nature-Based Solutions Benefit Accounting, and the upcoming Water Quality Benefit Accounting. In addition, this Framework draws upon existing leading practice tools for corporate action on WASH (Appendices A and B).
- It is intended that this Framework be continuously updated with lessons learned from corporate use. This Framework has been developed through a multi-stakeholder process of discussions and inputs between June 2022 and April 2024, and informed by five corporate pilots conducted between July 2023 and February 2024 (Appendix A).

“ **There are now higher expectations on businesses to increase investments in climate-resilient WASH solutions, and to extend corporate responsibility, traceability and accountability for WASH access beyond workplace operations to supply chains and employee homes.**”

WASH4WORK Insights Report, 2022

THE MULTIPLE BENEFITS OF WASH INVESTMENTS

The business benefits of ensuring WASH access are becoming more defined, going beyond basic compliance to unlock multiple benefits. Important links are being made on how WASH access can contribute to corporate water stewardship commitments related to improved water quality and quantity, and corporate sustainability goals including gender equality, improved health and well-being, education, climate resilience and economic opportunities for communities.

There is new evidence of financial returns for the business on WASH investments as well. A study released in 2022 revealed proof of positive returns in the form of increased productivity, reduced absenteeism and overall health improvements. The financial return on investment of every \$1 invested in WASH for business has been calculated at between \$1.32 and \$2.05 for an average return, and between \$5.11 and \$9.04 on the high end (WaterAid, 2022).

Investments in WASH can yield a diverse array of socio-economic, environmental and institutional benefits, contributing to the development of healthy, resilient communities. Improved wastewater treatment can enhance water quality, reducing waterborne diseases and associated healthcare costs. The expansion of piped water systems can significantly cut the time spent collecting drinking water, providing more time for educational or income-generating activities. Access to menstrual hygiene products and education for young girls can enhance hygiene practices and reduce feelings of shame and embarrassment. These are just a few tangible benefits resulting directly or indirectly from investments in WASH (WBCSD, 2021).

“**Businesses have a unique opportunity to change the game and close the gap on WASH access through the broad reach and influence of their workforces and supply chains.**”

WASH4WORK Insights Report, 2022

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

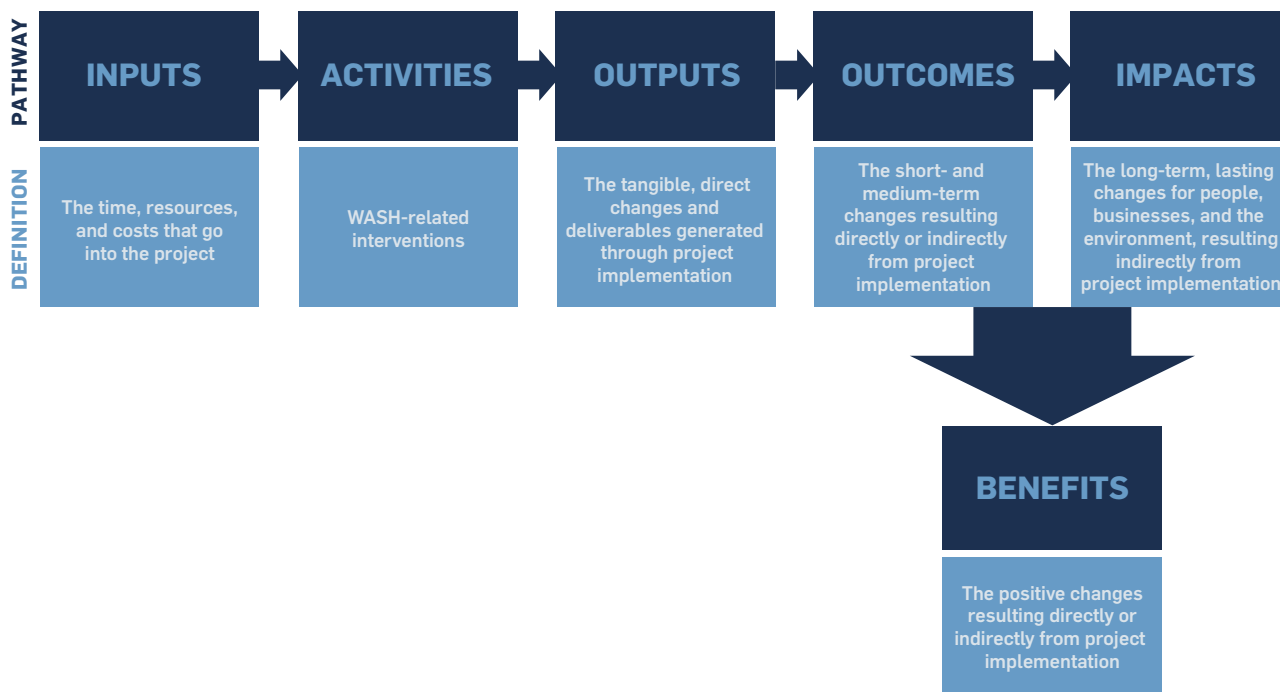
Institutional

- 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
-

THE WASH IMPACT PATHWAY

The general approach for accounting for the benefits of WASH activities follows the water stewardship activity impact pathway below (Figure ES1), which was modified from WaterAid (2018), WBCSD (2019), and Reig et al. (2019) to enable corporate water stewardship practitioners to link WASH benefits accounting and reporting to other water stewardship activities and initiatives.

Figure ES1: WASH Impact Pathway



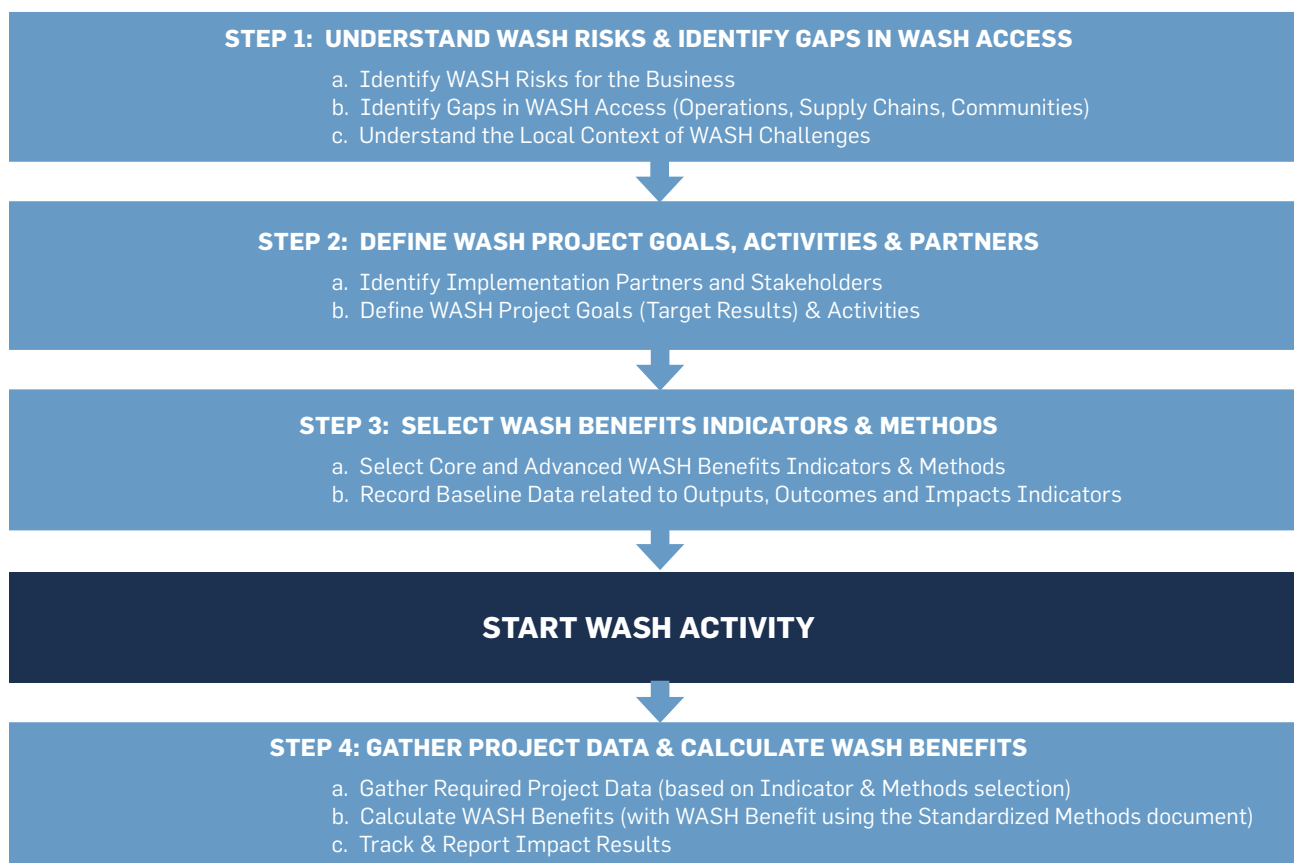
Sources: Modified from WaterAid (2018), WBCSD (2019) and Reig et al. (2019).

This Framework aims to standardize the most commonly accepted indicators of WASH access benefits (core indicators). In addition, the Framework includes new indicators which reflect the aspirational goals of WASH access, such as climate-resilient WASH, gender equality and financial return on investment (advanced indicators).

FOUR-STEP PROCESS FOR APPLICATION OF THE WASH BENEFITS ACCOUNTING FRAMEWORK WITHIN CORPORATE WATER STEWARDSHIP PROGRAMS

This document summarizes a four-step process to facilitate corporate adoption of WASH benefits accounting in the broader context of corporate water stewardship goals and activities related to drinking water, sanitation and hygiene access. The companion **Standardized Methods** document can be utilized to support estimating and valuing these multiple benefits.

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



Introduction

THE WASH CHALLENGE

The risks of unsafe drinking water, sanitation and hygiene services for business and communities are increasing.

According to 2022 data, from the Joint Monitoring Program on Sustainable Development Goal 6, "as we approach the mid-point of the SDG period, the world is not on track to achieve SDG targets 6.1 and 6.2. Achieving universal coverage by 2030 will require a sixfold increase in current rates of progress for safely managed drinking water, a fivefold increase for safely managed sanitation and a threefold increase for basic hygiene services." (WHO/UNICEF, 2023)

This data shows the levels of WASH access declining since 2000. Climate change is already disrupting the quality and quantity of water supplies, and the sustainability of sanitation and hygiene behaviors, especially for the most vulnerable. COVID-19 has contributed to the breakdown of WASH access systems. This sets back progress, causing a need for reinvestment.

“ In 2022: 2.2 billion people still lacked safely managed drinking water; 3.5 billion people still lacked safely managed sanitation; 2 billion people still lacked basic hygiene services; and gender inequalities are impeding the realization of the SDG 6 targets on WASH.”

WHO/UNICEF, 2023

THE BUSINESS CASE FOR CORPORATE ACTION ON WASH

Businesses rely on healthy people and communities for continuity and growth. Unsafe and unreliable WASH services at work or at home equally affects worker health and safety, productivity and security of business-critical raw materials (WaterAid, 2022). Lack of access to WASH in communities where businesses operate and withdraw water directly affects reputation, trust and license to operate.

There is a compelling and clear economic case for businesses to demonstrate leadership by addressing this situation. Many businesses have operations, employees, contractors and customers in countries lacking basic WASH access. The economic, social and environmental impacts of not having access to WASH can lead to various illnesses and fatalities, impair productivity and restrict markets for some products and services.

The business cost arising from preventable WASH-related diseases alone can be significant. Public health and the resilience of local and global economies are seriously affected by these negative impacts on human resources, not to mention the serious environmental damage caused to water polluted by untreated human waste. It need not be this way: it is estimated that for every USD \$1 invested in water and sanitation, USD \$4.3 is generated in returns through avoided costs, a healthier population and increased productivity (WBCSD, 2021).

New mandatory sustainability reporting laws are increasing pressure on businesses to provide more disclosure on exposure to risks due to lack of access to WASH, and the actions businesses are taking to mitigate these risks. The price of WASH risk has been calculated at \$6 billion amongst just 10 global companies (CDP, 2022). It is expected that new reporting and disclosure requirements will lead to increased investor pressure as well (WASH4Work, 2022).

THE SOLUTION

WASH benefit accounting provides corporate water stewardship practitioners with a standardized approach of recommended core and advanced benefit indicators, with calculation methods to quantify and communicate the socio-economic, environmental and institutional benefits of corporate investments in safely managed and climate-resilient WASH services. Prior to using the methods proposed, companies will need to assess the status of WASH services for employees and workers—at work and home—and exposure to risks due to local and community WASH challenges, as well as clear and well-defined corporate WASH goals and targets.

WASH benefits include the multiple positive outcomes and impacts of ensuring safely managed and climate-resilient WASH services for employees and workers—at work and at home, across corporate operations, supply chains and in the communities where the company operates—that reduce shared water challenges. Access to safely managed and climate-resilient WASH services are intrinsically linked, and should be considered as a system when planning WASH projects to optimize benefits. When addressed separately, unintended consequences may limit benefits or put benefits at risk.

The WASH Benefits Accounting Framework has been designed to help companies calculate and communicate the multiple benefits of WASH investments, that contribute to achieving corporate water stewardship goals and SDG targets (Appendix B). A four-step process is suggested to optimize benefits: 1) Understanding WASH risks and identifying gaps in WASH access; (2) Defining WASH stewardship project goals, activities and partners; (3) Selecting WASH benefits indicators & methods; and recording baseline data; (4) Gathering project data and calculating WASH benefits from each WASH project (Figure 2).

Corporate Water Stewardship Leading Practice

Corporate water stewardship is defined by the Alliance for Water Stewardship (AWS, 2019) as: "The use of water that is socially and culturally equitable, environmentally sustainable and economically beneficial, achieved through a stakeholder-inclusive process that involves site and catchment-based actions." One of the five main outcomes of the implementation of the AWS Standard is "Safe Water, Sanitation and Hygiene for All."

Corporations have a significant role to play in helping achieve universal access to WASH, and corporate investments have the potential to contribute to all SDG 6 targets.

CEO Water Mandate corporate endorsers commit to continuous improvement and reporting against six core elements of water stewardship, which includes WASH. Additionally, WASH4Work corporate members are committed to taking action towards universal access to WASH across operations, supply chains and in the communities where they operate—and recognize that WASH access is an important component of climate and water resilience actions (climate-resilient WASH). WASH is also a prominent focus of the Water Resilience Coalition (WRC), an "industry-driven, CEO-led coalition of the CEO Water Mandate that aims to elevate global water stress to the top of the corporate agenda and preserve the world's freshwater resources through collective action in water-stressed basins with ambitious, quantifiable commitments." (CEO Water Mandate, 2021). Coalition members have signed a pledge that includes a commitment to deliver climate-resilient WASH to 300 million people living in water-stressed basins by 2030.

CORPORATE WASH GOALS & TARGETS

Leading companies are leveraging the SDGs, AWS, CEO Water Mandate/WRC and other frameworks to develop water strategies and set public water stewardship goals. These goals and associated targets address their operational water use and also extend to engagement in local watersheds and communities of operations throughout their value chains. Water stewardship commitments may include operational water efficiency and wastewater targets, watershed targets (e.g., replenishment, watershed health) and separate WASH targets.

WASH targets typically speak to the number of individuals who will benefit from interventions (e.g., delivering water access to XX million people). While 59% of companies reporting to CDP Water in 2020 have set targets and/or goals that are monitored at the corporate level, only 7% have set WASH targets. This indicates a need for additional corporate commitment and investment in WASH interventions (CDP, 2020).

Summary of the WASH Benefits Accounting Framework

OBJECTIVES

As corporate water goals and targets expand in response to growing water-related risks, stakeholders have expressed the need for standardized methods for implementing and accounting for the multiple benefits of WASH activities. The accounting Framework is an outcome of a WASH4Work initiative that addresses this need by harmonizing existing WASH impact indicators and streamlining approaches that account for a range of socio-economic, environmental and institutional benefits of WASH activities. The Framework integrates current leading practice and the evolving expectations of WASH stakeholders.

The primary objectives of this WASH4Work initiative are to:

- Strengthen the business case for WASH investments;
- Link WASH more comprehensively to Volumetric Water Benefit Accounting;
- Move beyond beneficiary counting toward outcomes and impacts;
- Embed into the methods the integrated, systems-level approach of climate resilient WASH; and
- Address fragmentation of existing approaches.

The scope of this accounting Framework includes WASH-related activities related to employees/workplaces, communities/households, supply chains and the environment. Other types of non-WASH activities that can positively impact WASH, such as reforestation, were considered outside the scope of this effort and are addressed through separate initiatives (e.g., Reig et al., 2019; Brill et al., 2023).

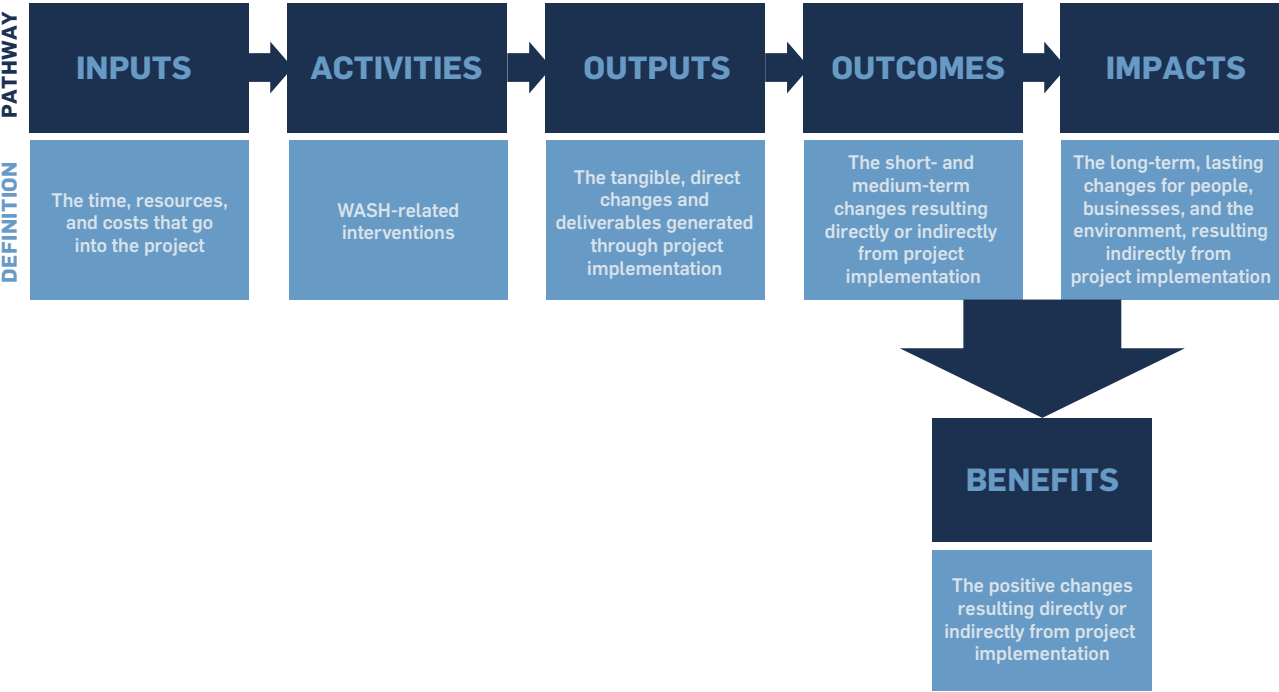
The WASH benefit accounting methods described in detail in the companion **Standardized Methods** document are intended primarily for corporate water stewardship practitioners and their implementing partners. They are designed to be practical and globally applicable, and help practitioners measure and monitor the improvements and multiple benefits of WASH activities and investments for people, workers, communities, the environment and companies.

THE APPROACH TO ACCOUNTING FOR WASH BENEFITS

The WASH Benefits Accounting Framework aims to standardize the most commonly accepted indicators of WASH benefits (core indicators). In addition, the Framework embeds new indicators of leading practice which reflect the forward looking goals for WASH access such as climate resilient WASH, gender equality and financial return on investment (advanced indicators).

The general approach for accounting for the benefits of WASH activities follows the water stewardship activity impact pathway below (Figure 1), which was modified from WaterAid (2018), WBCSD (2019) and Reig et al. (2019) to enable corporate water stewardship practitioners to link WASH benefits accounting and reporting to other water stewardship activities and initiatives.

Figure 1: WASH Impact Pathway



Sources: Modified from WaterAid (2018), WBCSD (2019) and Reig et al. (2019).

OUTPUTS, OUTCOMES & IMPACT INDICATORS

A core objective of the Framework is to go beyond historical beneficiary counting (people with WASH access) to focus more on the outcomes and impacts—the multiple benefits—that WASH investments can yield for employees/workers, communities, businesses and supply chains. Additionally, tangible output indicators have been added to provide additional indicators and methods for evaluating the direct deliverables of WASH implementation.

Outcomes are defined as the short- and medium-term changes resulting directly or indirectly from project implementation (definition adapted from WaterAid, 2018).

Impacts are defined as the long-term, lasting changes for people, businesses and the environment resulting indirectly from project implementation (definition adapted from WaterAid, 2018).

The multiple benefits of WASH include the multiple socio-economic, environmental and institutional outcomes and impacts of ensuring safely managed and climate-resilient WASH services across corporate operations, supply chains and in the communities where the company operates.

Table 1: WASH Multiple Benefits

*Full descriptions of indicators and accounting methods in Standardized Methods companion document

	OUTPUTS	OUTCOMES	IMPACTS
Socio-Economic			
	<ul style="list-style-type: none">Improved safety and resilience of drinking water, sanitation and hygiene accessImproved health and well-beingImproved gender equalityImproved educational opportunitiesImproved economic and livelihood opportunities		
Environmental			
	<ul style="list-style-type: none">Improved water qualityImproved climate adaptation and mitigationImproved water security		
Institutional			
	<ul style="list-style-type: none">Improved financial return on investmentImproved reputation and license to operateImproved employee satisfactionImproved property and land valueImproved water governanceImproved knowledge, awareness and understandingImproved community resilience		

ADVANCED INDICATORS

It is understood that the advanced indicators suggested in this Framework—such as those related to climate-resilient WASH, gender equality and financial return on investment—will be new to most companies (vs. the core indicators which follow commonly used and accepted indicators for measuring WASH benefits). However, the multi-stakeholder project team participating in the development of this Framework suggested that the Framework should not only measure what we know today to be WASH benefits, but also what we will want to know in the future, to continuously improve upon leading practice.

Climate-Resilient WASH

Climate-resilient WASH, is defined as “WASH services and behaviors that continue to deliver benefits, or that are appropriately restored, within a changing climate context and despite climate induced hazards.” (WaterAid, 2021). Climate-resilient WASH is considered the new direction of leading practice and advocated by WASH expert NGOs as well as WASH4Work. While not directly included in the activity classification, it has been considered as part of these methods and has the potential to relate to many of the defined activities.

While access to WASH generally helps build resilience to climate change, activities should go further to incorporate assessment of climate risk and considerations to prepare for and adapt to climate impacts on WASH activities.

“**Having access to WASH helps build people’s resilience to climate change.**

WASH4Work, 2022

According to the COP 27 Business Declaration for Climate-Resilient Water, Sanitation & Hygiene Access, a climate-resilient WASH Framework should include considerations for the assessment of climate risk, impacts of climate risks on WASH, preparedness and adaptation, solutions and implementation, testing and monitoring, and reporting and disclosure (WASH4Work, 2022).

Gender Equality

Gender equality is becoming central to many companies' sustainability strategies. "Related to WASH, significant evidence and decades of experience have shown how women and girls are disproportionately affected when communities lack clean water, decent toilets and good hygiene. Women and girls bear the brunt of inadequate WASH services." (WaterAid, 2022)

There is an opportunity to expand on the core indicators selected for this Framework to realize more benefits. This requires an integrated approach with robust planning, programming, monitoring and resourcing that puts women and girls at the center and goes beyond WASH projects that are 'just' taps and toilets.

For example, WASH activities provide opportunities to contribute to women's economic empowerment. When the burden of water collection is reduced, women may be able to enter the formal or informal workforce. Increasing science and engineering educational opportunities for women and working with WASH providers to create female-friendly workplaces contributes both to a more professional WASH sector and to women's economic opportunity. Financial literacy, business, access to finance and vocational training can enable women to start or grow WASH-related social enterprises or small and medium enterprises. Economies are more resilient, productive and inclusive when they reduce gender inequalities and actively support the equal participation of women in all spheres of life (WaterAid, 2022).

Financial Return on Investment

Between 2018 and 2022, WaterAid—in collaboration with Diageo, Gap Inc., HSBC, Twinings and ekaterra (which was part of Unilever when this project started)—conducted a first-of-its-kind research project to show the business benefits of investing in WASH. Data was collected from 10 workplaces in four different sectors across four countries: tea estates in India and Kenya, apparel and leather supply chains in Bangladesh and India, and agricultural smallholder farmers in Tanzania.

For every \$1 invested overall, the apparel and leather sector projects combined delivered a \$1.32 return on investment (ranging from \$-5.40 to \$9.04) during the project period. For every \$1 invested overall, the tea sector projects combined saw a \$2.05 return (ranging from \$-0.17 to \$5.11). (WaterAid, 2022)

Indicators of financial return on investment have been included in the institutional benefits of the Framework with accounting methods adopted from this study.

“Applying a gender lens to company WASH strategies and projects creates significant potential to make those investments go further and achieve greater impacts.

WaterAid, 2022

“There is now robust evidence of the financial value of investing in WASH via impact on absenteeism, productivity, attrition, punctuality and the number of medical incidents at the workplace.

WASH4Work, 2023

Four-Step Process for Application of the WASH Benefits Accounting Framework Within Corporate Water Stewardship Programs

This document introduces the WASH Benefits Accounting Framework and summarizes a four-step process to facilitate corporate adoption of WASH benefits accounting in the broader context of corporate water stewardship goals and activities related to WASH (Steps 1 & 2):

Figure 2. Process for Application of WASH Benefits Accounting Within Corporate Water Stewardship Programs



The **Standardized Methods** document provides details relevant to defining WASH inputs and activities (Step 2), describes indicators and calculation methods to calculate WASH benefits, along with guidance for application (Steps 3 and 4), and discusses considerations in tracking and reporting results (Step 4).

The persons responsible for each step will vary by company and type of project activity, depending, for example, on whether the company is implementing the project with its own staff, or if the company chooses to work with an implementing partner. As a scenario, it could be that the company's water stewardship staff take responsibility for Steps 1 and 2, and then assign responsibility for Steps 3 and 4 to an implementing partner.

This Framework aims to support companies in optimizing their impact measurement and evaluation of WASH projects, with standardized measurement methods for the multiple benefits of WASH. It is recognized that applying this Framework may increase the scope of a company's impact measurement approach, including the time, skills, technologies for data collection, and resulting resource needs for the WASH project.

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

Identifying WASH Risks

An important first step is understanding WASH risks for the business and conducting a self-assessment of the status of safely managed and climate-resilient WASH services for employees and workers—at work and at home—across corporate operations, supply chains and communities where the business operates.

Countries with WASH risks, reported by the WHO/UNICEF Joint Monitoring Program on Sustainable Development Goal 6, can be mapped against corporate operations and supply chains to identify potential WASH risks for the business. Companies can use the Water Action Hub [WASH Data tool](#).

Companies can sign the WASH Pledge and utilize the WASH self-assessment tool to understand the status of WASH access in operations, communities and supply chains, and prioritize actions. Find more information about the [WASH Pledge and its toolkit here](#).

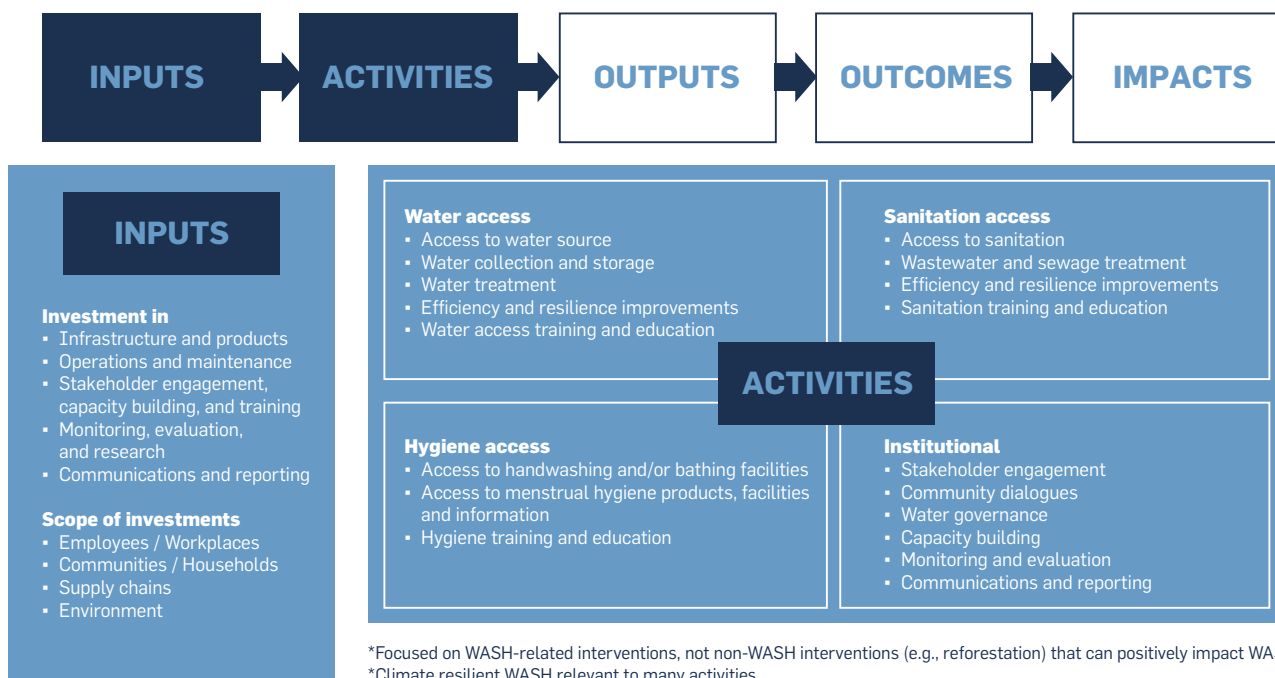
Companies can support the [Business Declaration on Climate Resilient WASH](#), which suggests a Framework to assess climate risks to WASH services.

Forward-looking businesses include WASH goals and targets as an important pillar alongside water quantity and quality in corporate water stewardship strategies.

STEP 2: DEFINE WASH PROJECT GOALS, ACTIVITIES AND PARTNERS

With WASH risks identified, and priorities for action to address gaps in WASH access determined, companies often work with WASH expert stakeholders to define the scope and goals of WASH project activities. WASH activities are defined as WASH-related interventions related to employees/workplaces, communities/households, supply chains, and the environment. The **Standardized Methods** document categorizes and defines common WASH activities, summarized in Figure 3 below.

Figure 3: Inputs and Activities



Before starting a WASH activity and implementing this Framework, it is important to define the spatial scope, target goals or results and area of interest (i.e. the problem or WASH risk to solve). The definition of this area should factor in the scale of the interventions (e.g., household vs. community vs. watershed), objectives of the project, and interests of relevant parties (e.g., connection to a company's manufacturing site or supply chain, communities, and other relevant stakeholders).

OPERATIONS & MAINTENANCE CONSIDERATIONS

In addition to the infrastructure needed to bring safe and resilient drinking water, sanitation and hygiene access to employees, workers, and communities, is the consideration of the on-going continuous operations and maintenance of the WASH service delivery, for long-term sustainability and impact. Considerations of future operations and maintenance needs of the WASH project will de-risk the potential of service interruption and intended impact for long term resilience.

STEP 3: SELECT WASH BENEFIT INDICATORS AND METHODS AND RECORD BASELINE DATA

The indicators and methods described in the **Standardized Methods** document provide a menu to help guide the benefit accounting process. Indicators and calculation methods should be selected based on the primary objective(s) and target goals or results of the project. Selection of the indicators to be measured or estimated should ideally be made during the design phase and in consultation with implementing partners in order to fully understand the associated time, skills and resource needs.

The design phase is also an appropriate time to gather and record baseline data, which reflects the “without-project” condition. The methods applied in Step 4 compare this baseline condition to a “with-project” condition. The difference is the output, outcome or impact generated by the activity. It is recommended that parties familiar with the project (e.g., local project implementer) be consulted when determining the baseline condition.

WASH & REPLENISHMENT CONSIDERATIONS

Replenishment of water through the selection of circular WASH systems for example, can be one of the benefits of WASH investments. The core indicators of this Framework focus on the establishment and/or improvement of safe and resilient drinking water, sanitation and hygiene access services for employees, workers and communities as the central goal of WASH projects. The multiple benefits of establishing and/or improving WASH services, including the possible replenishment of water supply, consider a more comprehensive approach to sustainable WASH provision that aims to build long term sustainability and resilience of WASH access systems.

STEP 4: GATHER PROJECT DATA AND CALCULATE WASH BENEFITS

Due to the variability in project attributes (e.g., activity, location, funding available, implementing partner, selected indicators and methods), the process for data collection as part of implementation of this Framework, along with the type and quality of data needed, will vary significantly between projects. The companion **Standardized Methods** document provides detailed methods for all core indicators, including documentation of relevant activity types, necessary inputs and assumptions, and additional context and guidance for calculation. Advanced indicators tend to require more resource-intensive methods of calculation and are likely to be project- or location-specific, so general guidance is provided rather than detailed equations. The **Standardized Methods** document also provides guidance on best practices for tracking and reporting results to help ensure that WASH systems are functioning as designed and continuing to generate benefits.

Lessons Learned from Pilot Case Studies

Five companies piloted this WASH Benefits Accounting Framework between July 2023 and February 2024 to inform the guidance for corporate use of the Framework.

Thank you to Coca-Cola, Diageo, Microsoft, Orbia and Reckitt for allowing us to share some of your reflections related to the use and benefits of the Framework for your impact measurement and evaluation of WASH projects.

COMPANY

The Coca-Cola Company and The Coca-Cola Foundation in collaboration with Global Water Challenge



PROJECT OBJECTIVE

To refine and optimize the reporting process for global sustainability projects, particularly focusing on water, sanitation, and hygiene (WASH) initiatives, aiming for clarity, consistency, and a nuanced understanding of socio-economic impacts.

PILOT NOTES

Comprehensive evaluation of impact assessment on previously completed projects, testing in diverse settings during the pilot phase, focusing on understanding cost implications and feasibility of data collection, especially at the community level.

MULTIPLE BENEFITS: Outputs, Outcomes, Impacts

The WASH4work Framework provided a better understanding of approaches to capture the full spectrum of benefits from each project, via alignment with core indicators, and upgraded outcomes/impacts indicators.

REFLECTIONS: Benefits of the Framework, Learnings to Evolve

Applying the Framework helped to better understand ways to enhance the capture of project benefits. The Framework was instrumental in TCCC's efforts to refine its impact assessment approach, ensuring transparency and accountability in sustainability initiatives.

To optimize the calculating of multiple benefits, projects will need to embed pre- and post- surveys in project requirements. To enhance impact measurement accuracy, additional details such as the number of communities affected by each project, specifying units of measurement and currency types in Output Indicators will prevent inconsistent reporting.

TCCC suggested that guidance on reporting outcomes and outputs for projects with multiple stakeholders and funders would be an added value for the Framework.

COMPANY

Diageo in collaboration with WaterAid



PROJECT OBJECTIVE

To address water supply challenges in Ghana, Nigeria, and Tanzania by enhancing rural water supply services, with a focus on post-construction performance and handover to local communities.

PILOT NOTES

Identified some constraints in applying the Framework, such as: limited time and resources for monitoring, short project timeframes, and insufficient capacity at the local authority level.

MULTIPLE BENEFITS: Outputs, Outcomes, Impacts

Outputs: Streamlined data collection, processing, and reporting; improved monitoring and evaluation (M&E) practices.

Outcomes: Better measurement of ongoing project effectiveness, enhanced focus on service quality over quantity, considerations for gender indicators, disaggregated data, safety assessments, and climate resilience.

Impacts: Improved effectiveness and sustainability of projects, better monitoring and evaluation practices, enhanced focus on service quality, gender considerations, safety assessments, and climate resilience in WASH initiatives.

REFLECTIONS: Benefits of the Framework, Learnings to Evolve

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.

Suggest that further discussions would be valued to clarify monitoring indicators, resource allocation for data collection, and conceptual framework for ongoing support post-replenishment targets.

Despite limitations in the evidence base due to the Framework not being part of the initial project design, the feedback provided insights into its potential benefits and areas for improvement in future water supply initiatives.

COMPANY

Microsoft in collaboration with Agua Segura



PROJECT OBJECTIVE

To increase water supply and mitigate against water quality challenges in a community in Chile. This project has two key components: 1) Installation of a well that will increase supply and improve quality (decreasing the concentration of nitrates) and 2) Implementation of educational workshops to reinforce water conservation and hygiene practices..

PILOT NOTES

The implementing partner (Agua Segura) tracked indicators beyond direct beneficiaries and covered most of the applicable core output indicators in the Framework. Getting information for the advanced output/outcome/impact indicators is challenging.

The project was co-designed with the community and with a private-public articulation with APR and the Local Municipality.

**MULTIPLE BENEFITS:
Outputs, Outcomes, Impacts**

Outputs: Installation of one new well providing ~83,000 m³/year to 3,894 people (1,454 women, 1,625 men and 815 children) with improved water access.

Outcomes/Impacts: The entire community has a new water source that is consistent, reliable and provides them with higher quality water, thus reducing their exposure to nitrates. Without the project, the community would have limited access to clean, safe water.

110 people from the community attended the WASH workshops.

**REFLECTIONS:
Benefits of the Framework,
Learnings to Evolve**

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.

The scale of our pilot facilitated data collection for core indicators, but the complexity and effort required for larger projects that span multiple communities need to be considered and discussed with partners during project design.

COMPANY

Orbia in collaboration with UNICEF Colombia



PROJECT OBJECTIVE

To address water access challenges faced by households in Soledad, Atlántico, Colombia, through the installation of water tanks and educational initiatives promoting safe water use and hygiene practices, particularly handwashing.

PILOT NOTES

Installation of 115 water tanks to meet increased need for drinking water storage, distributed through pipes from nearby municipalities, and implementation of educational initiatives.

**MULTIPLE BENEFITS:
Outputs, Outcomes, Impacts**

Outputs: Installation of 115 water tanks, representing a capacity of ~34,000 liters; and the implementation of hygiene promotion activities.

Outcomes: Improved water access in the region, increased awareness of safe water use and hygiene practices. Direct beneficiaries, more than 2,700 people, most of them children.

Impacts: Contribution to improved water access in terms of quality and continuity and hygiene practices, particularly among households in areas with a high immigrant population. Promoted empowerment and leadership around water management through the creation of a committee, led mainly by women (this contributes to the sustainability of the project in the medium and long term).

**REFLECTIONS:
Benefits of the Framework,
Learnings to Evolve**

Suggest that further guidance would be valued on: Selecting advanced indicators; integrating advanced indicators into the initial design phase; providing a more detailed overview of core indicators; including baseline requirements and population disaggregation; and incorporating secondary information for advanced indicators.

Future improvements may consider the development of a toolkit for specific evaluations and best practices for impact attribution in collective action programs.

Additional considerations: The potential for interlinking concepts, connecting SDG targets with WASH indicators; refining requirements for baseline and disaggregated populations to capture the impact of core and advanced indicators more effectively; further breakdown of advanced indicators; and additional guidance on complexity, and time horizons.

COMPANY

Reckitt in collaboration with Water.org



PROJECT OBJECTIVE

To accelerate access to safe water and sanitation in India and Indonesia through the WaterCredit program.

PILOT NOTES

The program mobilized \$138 million through partnerships with 10 Microfinance Institution (MFI) partners, financing 449,000 water and sanitation improvements, ultimately reaching 1.76 million individuals over five years.

**MULTIPLE BENEFITS:
Outputs, Outcomes, Impacts**

Outputs: 449,000 water and sanitation improvements financed, reaching 1.76 million individuals.

Outcomes: Socio-economic benefits assessed through household survey data, in alignment with the Framework indicators, utilizing 64 relevant indicators.

Impacts: Insights into economic impact and program improvements through Social Return on Investment (SROI) analysis.

**REFLECTIONS:
Benefits of the Framework,
Learnings to Evolve**

Future improvements may consider: A template for the projects' Theory of Change; spreadsheet tools for indicator-level information; and improvements around the quantification of health outcomes and the links between WASH and health as well as the primary, secondary and tertiary impact of improvements of an individuals life (e.g. own health) and links to livelihoods (e.g. economic or educational benefit).

Further corporate use may support further improvements, such as: Revising core indicators; providing decision guides for selecting evaluation methods; and offering insights into workplace absenteeism and indirect costs for a more comprehensive understanding of the program's impact.

Conclusion

The risks of unsafe WASH services for business and communities are increasing. In 2022, 2.2 billion people still lacked safely managed drinking water; 3.5 billion people still lacked safely managed sanitation; 2 billion people still lacked basic hygiene services; and gender inequalities still impeded the realization of the SDG 6 targets on WASH. (WHO/UNICEF JMP, 2023). Climate change is already disrupting the quality and quantity of water supplies, and the sustainability of sanitation and hygiene behaviors, especially for the most vulnerable.

Ensuring safely managed and climate-resilient WASH for employees and workers—at work and home—can yield multiple benefits across communities, businesses and their supply chains.

WASH benefits include the multiple socio-economic, environmental and institutional outcomes and impacts of ensuring safely managed and climate-resilient WASH services across businesses and communities. Access to safely managed and climate-resilient WASH services are intrinsically linked and should be considered as a system when planning WASH projects to optimize benefits. When addressed separately, unintended consequences may limit benefits or put benefits at risk.

By using this Framework, organizations can communicate internally and externally the benefits of their investments in WASH. Companies can use this Framework to track and communicate progress toward enterprise water stewardship goals and/or targets across activities, measured with standardized indicators and clearly stating the geographic origin of the benefits provided.

The WASH Benefits Accounting Framework has been developed through extensive stakeholder engagement, and decisions were made to ensure applicability and uptake by practitioners. This Framework has been designed for consistency with other corporate water stewardship benefit accounting approaches such as Volumetric Water Benefit Accounting, Nature-Based Solutions Benefit Accounting, and the upcoming Water Quality Benefit Accounting. In addition, this Framework draws upon existing leading practice tools for corporate action on WASH (Appendices A and B).

This document introduces the Framework and summarizes steps for corporate use. The **Standardized Methods** companion document details the multiple benefit indicators and accounting methods.

Moving forward, there are opportunities to improve and enhance WASH benefit accounting. This can be achieved, for example, by incorporating activities and indicators currently excluded, and adding tools to facilitate large-scale adoption. WASH benefit accounting can be enhanced with lessons learned from corporate use, monitoring, data collection and analysis to add additional benefits and validate assumptions. Further guidance may include a standardized way to monitor and evaluate the long-term sustainability of the WASH project.

The WASH Benefits Accounting Framework aims to support companies in calculating the value of investments mitigating the increasing business risks of unsafe WASH. This tool can be used to assess the effectiveness of WASH interventions and to drive continuous improvements. This standardized accounting Framework for corporate WASH outputs, outcomes and impacts advances leading practice for alignment with corporate water stewardship goals and accounting for the multiple benefits of water stewardship activities.

With this standardized approach for estimating and valuing the multiple benefits of corporate investments in WASH access, we hold the aspiration that it encourages and facilitates more companies to take action on WASH. The broad adoption of WASH benefits accounting, via this Framework, will support the mitigation of increasing risks for businesses, and contribute to achieving Sustainable Development Goal 6: Universal access to safely managed drinking water and sanitation.

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Appendix A: Landscape Assessment & Methods Development

HOW WAS THE WASH BENEFITS ACCOUNTING FRAMEWORK DEVELOPED?

The first phase of this initiative involved a landscape assessment to identify existing WASH benefit approaches, indicators and calculation methods that may be integrated into the standardized accounting methods. This included desktop research and interviews with stakeholders, including:

- Review and assessment of existing approaches, from stakeholders and companies, that account for WASH outcomes and impacts;
- Review and assessment of existing multi-benefit accounting methods (outside of WASH); and
- Identification and assessment of common indicators used for WASH benefits, integrated water resource management, social return on investment and financial return on investment.

Despite the long history of WASH sector implementation and evaluation, this assessment found little consistency in the literature around how to account for WASH activities. Evaluation methodologies were found to be wide ranging, and often unique to a project site or country. WASH benefit accounting methods are commonly developed from theoretical underpinnings and conceptual Frameworks rather than strong quantitative approaches. A key outcome of the landscape assessment was an initial classification of potential benefits, beneficiaries and indicators. These findings were integrated into the methods development process.

The following studies were identified through the landscape assessment and found to be most relevant and informative to the methods development process:

- **Volumetric Water Benefit Accounting (VWBA): A Method for Implementing and Valuing Water Stewardship Activities** (Reig et al., 2019) provides a template for quantifying volumetric water benefits of activities and touches on indicators and methods relevant to WASH activities.
- **Strengthening the business case for water, sanitation and hygiene: How to measure value for your business** (WaterAid, 2018) and **Boosting business: why investing in water, sanitation and hygiene pays off** (WaterAid, 2022) provide an impact pathway and categorization of benefits.
- **Measuring what matters: analysis and proposals for indicators on water, sanitation and hygiene (WASH) in the Sustainable Development Goals (SDGs)** (WaterAid, 2015) provides recommendations for key WASH indicators based on data already monitored as part of SDG 6.

- **Water and Sanitation Interlinkages across the 2030 Agenda for Sustainable Development** (UN-Water, 2016) connects WASH to many of the SDG targets.
- **ABCG Freshwater Conservation and WASH Monitoring and Evaluation Framework and Indicators** (ABCG, 2014) provides a Framework and indicators for assessing the outcomes of integrated WASH and freshwater conservation projects.
- **Benefit Accounting of Nature-Based Solutions for Watersheds: Guide** (Brill et al., 2023) provides a template for how to categorize and account for a variety of benefits.
- **WASH Climate Resilient Development** (UNICEF & GWP, 2017) and **Programme Guidance for Climate Resilient WASH** (WaterAid, 2021) provide guidance on climate-resilient WASH.

The landscape assessment and methods development process also considered important indicators and methods relevant to gender equality, and was particularly informed by the following reports:

- **The Women & Water Ripple Effect Toolkit** (WADA, 2022) and associated reports provide many indicators/metrics and describe how WASH activities impact key outcomes and impacts.
- **Integrating gender** equality into water, sanitation and hygiene projects (WaterAid et al., 2022) helps companies work with NGO partners to turn their strategic commitments on WASH and gender equality into integrated projects that result in better, more sustainable WASH outcomes that are critical on the pathway to gender equality and women's empowerment.

An active project team representing corporate sponsors and NGO WASH experts provided input throughout the methods development process to ensure that the methods are beneficial to and practical for these entities. Additionally, five WASH4Work corporate members pilot tested the methods with active or completed WASH projects, providing practical feedback on the usability of the methods, classification of core and advanced indicators, commonly available data, necessary clarifications, and any additional learnings. The Framework was piloted by the following companies (NGO partners in parentheses):

- Diageo (WaterAid)
- Microsoft (Agua Segura)
- Orbia (UNICEF)
- Reckitt (Water.org)
- The Coca-Cola Company and The Coca-Cola Foundation (Global Water Challenge)

Appendix B: Alignment with the Sustainable Development Goals

In 2015, all United Nations Member States adopted 17 Sustainable Development Goals (SDGs) to provide a shared blueprint for action by all nations. Every year, the UN Secretary-General presents an SDG progress report based on global indicators and national/regional data. Table A1 lists the SDG goals and targets that are potentially impacted by the WASH interventions within the scope of this effort (UN, 2023a).

Table A1: SDGs that relate to WASH interventions (UN, 2023a).

SUSTAINABLE DEVELOPMENT GOAL	POTENTIALLY RELEVANT TARGETS
SDG 1: End poverty in all its forms everywhere	1.1, 1.2, 1.4, 1.5
SDG 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture	2.1, 2.2
SDG 3: Ensure healthy lives and promote well-being for all at all ages	3.2, 3.3, 3.9
SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	4.1, 4.2, 4.3, 4.4, 4.5, 4.6, 4.a
SDG 5: Achieve gender equality and empower all women and girls	5.2, 5.4, 5.5
SDG 6: Ensure availability and sustainable management of water and sanitation for all	6.1, 6.2, 6.3, 6.4, 6.5, 6.6, 6.a, 6.b
SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	8.1, 8.5, 8.6
SDG 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	9.1, 9.4
SDG 10: Reduce inequality within and among countries	10.1
SDG 11: Make cities and human settlements inclusive, safe, resilient and sustainable	11.1, 11.3, 11.5, 11.6, 11.b
SDG 12: Ensure sustainable consumption and production patterns	12.2, 12.6
SDG 13: Take urgent action to combat climate change and its impacts	13.1, 13.2, 13.3,
SDG 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	16.1, 16.6, 16.7

While there are targets that potentially relate to WASH in most of the SDGs, SDG 6 most directly relates to WASH as it calls for the availability and sustainable management of water and sanitation for all by 2030. The six SDG 6 targets include universal access to safe and affordable drinking water (6.1), sanitation and hygiene services (6.2)—but also improved water quality from reductions in water pollution and the safe treatment of wastewater and sewage (6.3); increased water efficiency (6.4); improved integrated water resources management (6.5); and the protection of water ecosystems (6.6). While significant progress and acceleration needs to be made to reach the 2030 targets (WHO & UNICEF, 2021), it is expected that the SDGs will continue to catalyze action and the tracking and reporting of progress. Thus, the indicators and methods in this Framework are aligned with the SDG indicators wherever possible (e.g., increased proportion of people with access to basic or safely managed services indicators) and reference SDG-specific guidance and data sources (e.g., WHO/UNICEF JMP data for SDG targets 6.1 and 6.2) to encourage alignment between the SDGs and this Framework.

SDG 6 Targets

6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all

6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations

6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally

6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity

6.5 By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate

6.6 By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes

6.A By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies

6.B Support and strengthen the participation of local communities in improving water and sanitation management

The WHO/UNICEF Joint Monitoring Programme for Water Supply, Sanitation and Hygiene, the custodian for the SDG targets related to WASH, reports that achieving universal coverage for safely managed drinking water services, safely managed sanitation services, and basic hygiene services by 2030 will require a six fold increase in current rates of progress (WHO/UNICEF, 2023).



More information about the WASH4Work initiative is available at www.wash4work.org.
Contact the WASH4Work Secretariat directly at secretariat@wash4work.org.