



UN-Water Global Analysis  
and Assessment of Sanitation  
and Drinking-Water

## Section D: Finance

*Module 5: Overview of Questions*  
*GLAAS 2016/2017 cycle*



World Health  
Organization



# Why Finance?

## Finance is the thematic focus for this cycle

- Finance is one of the most critical aspects influencing sectoral planning
- Finance is a strong driver of progress
- Previous GLAAS cycles identified considerable data gaps in WASH finance, impeding sound decision-making and resource allocation

# Overview

- Section D consists of **11 questions** covering WASH financing
- Section D is the same for both the long and short versions of the survey
- This module will go through each of the questions

# Questions

**D1:** Financing Plan

**D2:** Government Budget

**D3:** Financial Reporting

**D4:** Cost recovery strategies

**D4:** Equity

**D6:** Affordability

**D7:** Utilisation (External)

**D8:** Utilisation (Domestic)

**D9:** External Financing

**D10:** Sufficiency of Financing

**D11:** Financial Flows

## Question D1 – Financing Plan

- This question aims to assess :
  - Whether there is a **financing plan or budget** for WASH or specific areas within WASH
  - Whether there are **links to a strategic financing** planning process
  - The extent of **plan implementation**

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## FINANCING PLAN

**D1. Existence of financing plan/budget:** Has the government defined a financing plan/budget for the WASH sector, and health sector (for WASH in health care facilities), clearly assessing the available sources of finance and strategies for financing future needs (i.e. who should pay for what), that is published and agreed? *(please select one applicable response in each row)*

Areas covered by plan

		No agreed financing plan/budget	Financing plan/budget in development	Financing plan/budget agreed, but insufficiently implemented	Financing plan/budget is agreed and used for some decisions	Financing plan/budget is agreed and consistently followed
a.	Urban sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b.	Rural sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c.	Urban drinking-water supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d.	Rural drinking-water supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e.	Hygiene	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f.	WASH in health care facilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g.	WASH in schools	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

h. Please name and attach a copy of the financial plan or provide a web link.

i. If a plan exists, is the plan based on future needs. Please give the timeframe.

## FINANCING PLAN

- D1. Existence of financing plan/budget:** Has the government defined a financing plan/budget for the WASH sector, and health sector (for WASH in health care facilities), clearly assessing the available sources of finance financing future needs (i.e. who should pay for what), that is published and agreed? *(please select one applicable response in each row)*

Range of responses

		No agreed financing plan/budget	Financing plan/budget in development	Financing plan/budget agreed, but insufficiently implemented	Financing plan/budget is agreed and used for some decisions	Financing plan/budget is agreed and consistently followed
a. Urban sanitation	a.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Rural sanitation	b.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Urban drinking-water supply	c.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Rural drinking-water supply	d.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Hygiene	e.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. WASH in health care facilities	f.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. WASH in schools	g.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- h. Please name and attach a copy of the financial plan or provide a web link.

- i. If a plan exists, is the plan based on future needs. Please give the timeframe.

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## Question D2: Government WASH Budget

- This question aims to:
  - Analyse the distribution of WASH budgets between different ministries and/or institutions
  - Track trends in budgets for WASH



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List all ministries involved with WASH

WASH (even if specific budgets  
can't be obtained)

institutions with responsibilities in WASH and their WASH budgets.<sup>39</sup> Please add lines or attach separate page if necessary. Please list each ministry/national institution even if data is not available.

Ministry/national institution	Total annual WASH budget	If disaggregated, please indicate annual budget					% of activities covered in WASH plan	No data is available
		Drinking-water	Sanitation	Hygiene promotion	WASH in health care facilities	WASH in schools		
								<input type="checkbox"/>
								<input type="checkbox"/>
								<input type="checkbox"/>
								<input type="checkbox"/>
								<input type="checkbox"/>
TOTAL								<input type="checkbox"/>

b. Please indicate the time period (e.g. financial year) for budget indicated:

c. Please indicate currency/units for budget stated above:

d. If unable to respond to budget information in format requested above, please provide annual WASH budget indicating what sub-sectors e.g. drinking-water or sanitation are covered by ministries

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## D2. Government budget specific to WASH

**List disaggregated budget if possible**

a. Please list ministries/national institutions with responsibilities in WASH and their WASH budgets.<sup>39</sup> Please add lines or attach separate page if necessary. Please list each ministry/national institution even if data is not available.

Ministry/national institution	Total annual WASH budget	If disaggregated, please indicate annual budget					% of activities covered in WASH plan	No data is available
		Drinking-water	Sanitation	Hygiene promotion	WASH in health care facilities	WASH in schools		
								<input type="checkbox"/>
								<input type="checkbox"/>
								<input type="checkbox"/>
								<input type="checkbox"/>
								<input type="checkbox"/>
TOTAL								<input type="checkbox"/>

b. Please indicate the time period (e.g. financial year) for budget indicated:

c. Please indicate currency/units for budget stated above:

d. If unable to respond to budget information in format requested above, please provide annual WASH budget indicating what sub-sectors e.g. drinking-water or sanitation are covered by ministries

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## D2. Government budget specific to WASH

- a. Please list ministries/national institutions with responsibilities in WASH and their WASH budgets.<sup>39</sup> Please add lines or attach separate page if necessary. Please list each ministry/national institution even if data is not available.

Ministry/national institution	Total annual WASH budget	If disaggregated, please indicate annual budget					% of activities covered in WASH plan	No data is available
		Drinking-water	Sanitation	Hygiene promotion	WASH in health care facilities	WASH in schools		
								<input type="checkbox"/>
								<input type="checkbox"/>
								<input type="checkbox"/>
								<input type="checkbox"/>
								<input type="checkbox"/>
TOTAL								<input type="checkbox"/>

**List total WASH budget too**

- b. Please indicate the time period (e.g. financial year) for budget indicated:

- c. Please indicate currency/units for budget stated above:

- d. If unable to respond to budget information in format requested above, please provide annual WASH budget indicating what sub-sectors e.g. drinking-water or sanitation are covered by ministries

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## D2. Government budget specific to WASH

- a. Please list ministries/national institutions with responsibilities in WASH and their WASH budgets.<sup>39</sup> Please add lines or attach separate page if necessary. Please list each ministry/national institution even if data is not available.

Ministry/national institution	Total annual WASH budget	If disaggregated, please indicate annual budget					% of activities covered in WASH plan	No data is available
		Drinking-water	Sanitation	Hygiene promotion	WASH in health care facilities	WASH in schools		
								<input type="checkbox"/>
								<input type="checkbox"/>
								<input type="checkbox"/>
								<input type="checkbox"/>
								<input type="checkbox"/>
TOTAL								<input type="checkbox"/>

**If there is a national WASH plan,  
estimate % of activities that align  
with the plan**

- b. Please indicate the time period (e.g. financial year) for budget indicated:

- c. Please indicate currency/units for budget stated above:

- d. If unable to respond to budget information in format requested above, please provide annual WASH budget indicating what sub-sectors e.g. drinking-water or sanitation are covered by ministries

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## D2. Government budget specific to WASH

- a. Please list ministries/national institutions with responsibilities in WASH and their WASH budgets.<sup>39</sup> Please add lines or attach separate page if necessary. Please list each ministry/national institution even if data is not available.

Ministry/national institution	Total annual WASH budget	If disaggregated, please indicate annual budget					% of activities covered in WASH plan	No data is available
		Drinking-water	Sanitation	Hygiene promotion	WASH in health care facilities	WASH in schools		
								<input type="checkbox"/>
								<input type="checkbox"/>
								<input type="checkbox"/>
								<input type="checkbox"/>
								<input type="checkbox"/>
								<input type="checkbox"/>
TOTAL								<input type="checkbox"/>

Please include time period and currency units

- b. Please indicate the time period (e.g. financial year) for budget indicated:

- c. Please indicate currency/units for budget stated above:

- d. If unable to respond to budget information in format requested above, please provide annual WASH budget indicating what sub-sectors e.g. drinking-water or sanitation are covered by ministries

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## Question D3: Financial Reporting

- This question aims to assess:
  - Whether funds spent are reported against funds committed
- Reports could come from the Ministry of Finance, line ministries, annual reports and financial statements

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**D3. Financial reporting:** Are expenditure reports publically available and easily accessible,<sup>40</sup> and do they allow actual spending on WASH to be compared with committed funding?

**Are reports available for external funds?**

Expenditure reports available for external funds?		Expenditure reports are not available	Expenditure reports available and include actual vs. committed for the following (please check all that apply)		
			External funding		Government expenditure
			ODA	Non ODA	
a.	Urban sanitation	a.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b.	Rural sanitation	b.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c.	Urban drinking-water supply	c.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d.	Rural drinking-water supply	d.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e.	Hygiene	e.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

f. If disaggregated reports on actual spending are not available, please describe other available sources of information.

g. Please provide a link or attach a copy of an expenditure report used to compile information for this section of the survey.

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## Explanatory Note – ODA vs. Non-ODA

As a guide, the OECD definitions are:

- **Official Development Assistance (ODA):** Financial flows provided by official government agencies and are concessional in character (at least a 25% grant element)
- **Non ODA:** Official flows that are not concessional in nature (e.g. private flows at market terms), or funds from non-governmental donors such as NGOs and charities



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**D3. Financial reporting:** Are expenditure reports publically available and easily accessible,<sup>40</sup> and do they allow actual spending on WASH to be compared with committed funding?

		Expenditure reports are not available	Expenditure reports available and include actual vs. committed for the following ( <i>please check all that apply</i> )		
			External funding		Government expenditure
			ODA	Non ODA	
a.	Urban sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b.	Rural sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c.	Urban drinking-water supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d.	Rural drinking-water supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e.	Hygiene	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Are reports available for government expenditure?**

f. If disaggregated reports on actual spending are not available, please describe other available sources of information.

g. Please provide a link or attach a copy of an expenditure report used to compile information for this section of the survey.

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**D3. Financial reporting:** Are expenditure reports publically available and easily accessible,<sup>40</sup> and do they allow actual spending on WASH to be compared with committed funding?

			Expenditure reports are not available	Expenditure reports available and include actual vs. committed for the following <i>(please check all that apply)</i>		
				External funding		Government expenditure
				ODA	Non ODA	
a.	Urban sanitation	a.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b.	Rural sanitation	b.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c.	Urban drinking-water supply	c.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d.	Rural drinking-water supply	d.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e.	Hygiene	e.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

f. If disaggregated reports on actual spending are not available, please describe other available sources of information.

**List here any challenges in obtaining disaggregated WASH expenditure reports and describe what information is available**

g. Please provide a link or attach a copy of an expenditure report used to compile information for this section of the survey.

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## Question D4: Cost Recovery Strategies

- This question aims to assess:
  - Whether operations and basic maintenance costs are covered by household contributions or tariffs
  - How much of these costs are covered by household contributions, if such a plan exists

## Cost Recovery for Operations

- Cost recovery is considered to be important for the sustainability of services
- **Operations and basic maintenance:** activities necessary to keep services running. This includes labour, fuel, chemicals, materials and ongoing maintenance, but does not include major repairs or renewals.

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**D4. Cost recovery strategies:** Are operations and basic maintenance covered by tariffs or household contributions?  
(please check one response in each row)

		Operations and basic maintenance (O&M) to be covered via tariffs <sup>41</sup>			Is this addressed in your financial plan/ budget?	
		Covers less than 50% of costs	Covers between 50% and 80% of costs	Covers over 80% of costs	Yes	No
a.	Urban sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b.	Rural sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c.	Urban drinking-water supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d.	Rural drinking-water supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

How much of the costs do tariffs cover?

e. If costs are not fully recovered via tariffs, is the gap covered and how? Please attach relevant provisions, provide a link or give details (including target recovery %). If the gap is not covered, please provide specific examples of the impacts on services.

f. Do you have a tracking mechanism for cost recovery? If so please describe.

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**D4. Cost recovery strategies:** Are operations and basic maintenance covered by tariffs or household contributions?  
(please check one response in each row)

If tariffs do not cover all  
the costs, how is this  
shortfall recovered?

		Operations and basic maintenance (O&M) to be covered via tariffs <sup>41</sup>			Is this addressed in your financial plan/ budget?	
		Covers less than 50% of costs	Covers between 50% and 80% of costs	Covers over 80% of costs	Yes	No
a.	Urban sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b.	Rural sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c.	Urban drinking-water supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d.	Rural drinking-water supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

e. If costs are not fully recovered via tariffs, is the gap covered and how? Please attach relevant provisions, provide a link or give details (including target recovery %). If the gap is not covered, please provide specific examples of the impacts on services.

f. Do you have a tracking mechanism for cost recovery? If so please describe.

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**D4. Cost recovery strategies:** Are operations and basic maintenance covered by tariffs or household contributions?  
(please check one response in each row)

		Operations and basic maintenance (O&M) to be covered via tariffs <sup>41</sup>			Is this addressed in your financial plan/ budget?	
		Covers less than 50% of costs	Covers between 50% and 80% of costs	Covers over 80% of costs	Yes	No
a.	Urban sanitation	a.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b.	Rural sanitation	b.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c.	Urban drinking-water supply	c.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d.	Rural drinking-water supply	d.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

e. If costs are not fully recovered via tariffs, is the gap covered and how? Please attach relevant provisions, provide a link or give details (including target recovery %). If the gap is not covered, please provide specific examples of the impacts on services.

**Is the cost recovery strategy reviewed and are adjustments made periodically?**

f. Do you have a tracking mechanism for cost recovery? If so please describe.

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## Question D5: Equity

- This question aims to assess:
  - Which vulnerable groups are the focus of equity measures
  - Whether these measures are funded through resources identified in the financing plan



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D5. **Equity:** Are there specific measures in the financing plan to target resources to reduce inequities in access and levels of service and are they being applied for the following?

### Scope of equity measures

- a. Disparity between urban and rural
- b. Disparity between formal urban, peri-urban and slums
- c. Disparity between rich and poor
- d. Disparity between genders
- e. Disparity with populations living in remote and hard-to-reach areas
- f. Disparity with indigenous populations
- g. Disparity with displaced populations
- h. Disparity with ethnic populations
- i. Disparity with people living with disabilities
- j. Disparity with populations with high burden of disease such as diarrhoea, undernutrition, neglected tropical diseases, and cholera
- k. Other disparities

	Specific measures for <b>sanitation</b> (please check one box per row)			Specific measures for <b>drinking-water supply</b> (please check one box per row)		
	No	Yes, but measures are not applied consistently	Yes and measures are applied	No	Yes, but measures are not applied consistently	Yes and measures are applied
a.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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D5. **Equity:** Are there specific measures in the financing plan to target resources to reduce inequities in access and levels of service and are they being applied for the following?

		Specific measures for <b>sanitation</b> (please check one box per row)			Specific measures for <b>drinking-water supply</b> (please check one box per row)		
		No	Yes, but measures are not applied consistently	Yes and measures are applied	No	Yes, but measures are not applied consistently	Yes and measures are applied
a.	Disparity between urban and rural	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b.	Disparity between formal urban, peri-urban and slums	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c.	Disparity between rich and poor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d.	Disparity between genders	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e.	Disparity with populations living in remote and hard-to-reach areas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f.	Disparity with indigenous populations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g.	Disparity with displaced populations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h.	Disparity with ethnic populations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i.	Disparity with people living with disabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j.	Disparity with populations with high burden of disease such as diarrhoea, undernutrition, neglected tropical diseases, and cholera	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k.	Other disparities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Are these applied?

**D1****D2****D3****D4****D5****D6****D7****D8****D9****D10****D11**

If other disparities are targeted, please describe. *(Refer to list of vulnerable groups in question A6)*

- l. For each listed above, and where applicable, please describe the measure taken to reduce inequities in access and levels of service, and provide a reference and/or link to the relevant section of the finance plan:

- m. If specific measures that target inequalities are financed by budget allocations, have these budget allocations been increasing or decreasing, or have they remained relatively constant over the past three years?

Increasing ☐ Relatively constant ☐ Decreasing ☐

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## Question D6: Affordability

- This question aims to assess:
  - Whether specific measures have been made to make WASH affordable for vulnerable groups
  - How widely these measures are used

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## Examples of Vulnerable Groups

- Poor populations (both rural and urban)
- Indigenous populations
- Refugees and internally displaced persons
- Women
- Ethnic minorities
- People living with disabilities



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**D6. Affordability:** Are there financial schemes to make access to WASH more affordable for vulnerable groups? *(These include for example voucher schemes, fee exemption schemes, block tariffs etc.)*

		No schemes exist	Affordability schemes exist, but are not widely used	Affordability schemes exist and are widely used
a.	Sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b.	Drinking-water supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- c. Please provide examples of affordability schemes in use and the scope of coverage, including how specific groups are targeted, for these schemes.

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Check appropriate box

**D6. Affordability:** Are there financial schemes to make access to WASH more affordable for vulnerable groups? *(These include for example voucher schemes, fee exemption schemes, block tariffs etc.)*

		No schemes exist	Affordability schemes exist, but are not widely used	Affordability schemes exist and are widely used
a. Sanitation	a.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Drinking-water supply	b.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

c. Please provide examples of affordability schemes in use and the scope of coverage, including how specific groups are targeted, for these schemes.

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## Question D7: Utilisation of External Funds

- This question aims to assess:
  - What % of external donor funds are utilised (absorbed) for WASH sector activities
  - Whether there are differences between different WASH areas
  - Reasons why commitments are under-utilised



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## Question D7: Definitions

- **Absorption Rate:** the % of donor commitments utilised over a given period
- **Commitment (donor):** a firm obligation expressed in writing and backed by necessary funds, undertaken by an official donor to provide assistance to a recipient country

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**Provide an estimate or  
specific value if possible**

**D7. Absorption of external funds:** What is the percentage utilized of official donor capital commitments for WASH (three-year average)?

			Less than 50%	50-75%	Over 75%	If available, please provide specific %
a.	Urban sanitation	a.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b.	Rural sanitation	b.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c.	Urban drinking-water supply	c.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d.	Rural drinking-water supply	d.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

- e. If donor capital commitments were under-utilized, please provide a brief explanation of the types of bottlenecks that delay or prohibit the use of committed funding.



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**D7. Absorption of external funds:** What is the percentage utilized of official donor capital commitments for WASH (three-year average)?

			Less than 50%	50-75%	Over 75%	If available, please provide specific %
a.	Urban sanitation	a.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b.	Rural sanitation	b.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c.	Urban drinking-water supply	c.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d.	Rural drinking-water supply	d.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

- e. If donor capital commitments were under-utilized, please provide a brief explanation of the types of bottlenecks that delay or prohibit the use of committed funding.

**Possible reasons could include:**

- **Delays in procurement**
- **Disbursement delays**
- **Conflict or geographic inaccessibility**

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## Question D8: Utilisation of Domestic Funds

- This question aims to assess:
  - What % of domestic WASH commitments are utilised (absorbed)
  - Whether there are differences between different WASH areas
  - Reasons why commitments may be underutilised

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Provide an estimate or  
specific value if possible

**D8. Domestic absorption:** What is the estimated percentage utilized of domestic capital commitments (three-year average)?

		Less than 50%	50-75%	Over 75%	If available, please provide specific %
a.	Urban sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b.	Rural sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c.	Urban drinking-water supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d.	Rural drinking-water supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

- e. If domestic capital commitments were under-utilized, please provide a brief explanation of the types of bottlenecks that delay or prohibit the use of committed funding.

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**D8. Domestic absorption:** What is the estimated percentage utilized of domestic capital commitments (three-year average)?

		Less than 50%	50-75%	Over 75%	If available, please provide specific %
a.	Urban sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b.	Rural sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c.	Urban drinking-water supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d.	Rural drinking-water supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

- e. If domestic capital commitments were under-utilized, please provide a brief explanation of the types of bottlenecks that delay or prohibit the use of committed funding.

**And if the absorption rate has improved over the last 3 years, please described what policies might have aided this**

## Question D9: External Funding

- This question aims to assess:
  - How much **external funding** is received
  - The degree to which donors are **coordinating** funding with the government
  - The distribution of external funding through different **channels**

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## Question D9: External Funding

- This question also includes questions on **integrated water resources management** and **agricultural water use**, in addition to water and sanitation
- This information is requested to help inform monitoring efforts for SDG Target 6a



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### D9. External funding: How are donor funds channelled to the sector?

## Details of donor commitments

	Drinking-water supply and sanitation <sup>42</sup>	Water conservation and rehabilitation <sup>43</sup>	Water sector policy and management <sup>44</sup>	River basin infrastructure development <sup>45</sup>
a. Number of donors providing funds to the water sector				
b. Time period (e.g. financial year) for donor expenditures shown in (d) below.				
c. Currency/units for donor expenditure shown in (d) below:				
d. Total donor expenditure/disbursement				
ON-BUDGET				
i. Funding provided for specific expenditures or lines in national budget, and are channeled through treasury (includes basket funding) <sup>46</sup>				
ii. Funding provided for specific expenditures or lines in national budget, but not channeled through treasury				
OFF-BUDGET				
iii. Direct funding to sector not through national budget or treasury				
GENERAL GOVERNMENT BUDGET SUPPORT				
iv. General budget support, funds channeled through treasury <sup>47</sup>				
e. Per cent of donor funds aligned with national WASH plan				

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**D9. External funding:** How are donor funds channelled to the sector?

	Drinking-water supply and sanitation <sup>42</sup>	Water conservation and rehabilitation <sup>43</sup>	Water sector policy and management <sup>44</sup>	River basin infrastructure development <sup>45</sup>
a. Number of donors providing funds to the water sector				
b. Time period (e.g. financial year) for donor expenditures shown in (d) below.				
c. Currency/units for donor expenditure shown in (d) below:				
d. Total donor expenditure/disbursement				
ON-BUDGET				
i. Funding provided for specific expenditures or lines in national budget, and are channeled through treasury (includes basket funding) <sup>46</sup>				
ii. Funding provided for specific expenditures or lines in national budget, but not channeled through treasury				
OFF-BUDGET				
iii. Direct funding to sector not through national budget or treasury				
GENERAL GOVERNMENT BUDGET SUPPORT				
iv. General budget support, funds channeled through treasury <sup>47</sup>				
e. Per cent of donor funds aligned with national WASH plan				

Channels used for funds

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- e. Per cent of donor funds aligned with national WASH plan

- f. If unable to provide disaggregation of donor funds according to categories in question (d) above, please describe and/or provide the available data below.

- g. Please provide information on difficulties encountered in the coordination and channelling of the external funding.

**Please describe if there were any challenges encountered in the coordination or channelling of external funds**

## Question D10: Sufficiency of Funding

- This question aims to assess:
  - Whether sufficient funds were allocated to meet national targets for WASH, as perceived by the country
- Responses should be based on current financing trends (both in national budgets and external assistance)

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Check the appropriate box

**D10. Sufficient finance to meet targets:** Going forward, do you estimate that financing allocated to water/sanitation/hygiene improvements are sufficient to national targets?

		Less than 50% of needs	Between 50 to 75% of what is needed	More than 75% of what is needed
a.	Urban sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b.	Rural sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c.	Urban drinking-water supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d.	Rural drinking-water supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e.	Urban water quality	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f.	Rural water quality	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g.	Water-use efficiency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h.	Implementation of Integrated Water Resource Management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i.	Protection and restoration of water-related ecosystems	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

j. Please indicate specific areas of funding gaps (e.g. expansion of services, operations and maintenance, etc.)

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**D10. Sufficient finance to meet targets:** Going forward, do you estimate that financing allocated to water/sanitation/hygiene improvements are sufficient to national targets?

		Less than 50% of needs	Between 50 to 75% of what is needed	More than 75% of what is needed	
a.	Urban sanitation	a.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b.	Rural sanitation	b.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c.	Urban drinking-water supply	c.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d.	Rural drinking-water supply	d.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e.	Urban water quality	e.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f.	Rural water quality	f.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g.	Water-use efficiency	g.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h.	Implementation of Integrated Water Resource Management	h.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i.	Protection and restoration of water-related ecosystems	i.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

These correspond to SDG6 targets

These correspond to SDG6 targets

j. Please indicate specific areas of funding gaps (e.g. expansion of services, operations and maintenance, etc.)

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**D10. Sufficient finance to meet targets:** Going forward, do you estimate that financing allocated to water/sanitation/hygiene improvements are sufficient to national targets?

		Less than 50% of needs	Between 50 to 75% of what is needed	More than 75% of what is needed	
a.	Urban sanitation	a.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b.	Rural sanitation	b.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c.	Urban drinking-water supply	c.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d.	Rural drinking-water supply	d.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e.	Urban water quality	e.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f.	Rural water quality	f.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g.	Water-use efficiency	g.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h.	Implementation of Integrated Water Resource Management	h.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i.	Protection and restoration of water-related ecosystems	i.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

j. Please indicate specific areas of funding gaps (e.g. expansion of services, operations and maintenance, etc.)

**Provide more information if available**

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## Question D11: Financial Flows

- This question aims to assess:
  - What is the total expenditure in the sector?
  - How are funds distributed among different WASH services?
  - Who pays for WASH services and how much?



# Collection of Data

## Possible sources of information:

- National planning documents
- National information systems (surveys, census data)
- Sector planning documents and information systems
- International databases (IBNET, OECD CRS)
- Studies, reviews and assessments
- Utility information

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## FINANCIAL FLOWS

**D11a. Financial flows for sanitation, drinking-water, and hygiene promotion:** This table aims to capture all financial flows in to the WASH sector, including sources and where the money is spent. The sources of financial flows are based on three broad categories: tariffs, taxes and transfers (3Ts), which we have classified under household, government and external sources of financing. The table should capture the sources of data, but also highlight any reporting gaps (i.e. data that was not readily available). For example, you may have expenditures for which data are not available. Information on these data gaps is essential. Please indicate in the relevant box where data sources may be missing, and provide a contact person. **Identify currency, year, and contact person**

Please complete as many boxes as possible.

Country:

Currency / units (e.g. USD millions):

Financial Year (2013, 2014 or 2015):

Contact Person:

Contact Email:

## Expenditure

Source of financing	Expenditure										Sources, and data gaps			
	Total	Water			Sanitation			Hygiene			General, unallocated			(additional space provided next page)
		Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	
1. Households														
- Tariffs for services provided														
- Households' out-of-pocket expenditure for self-supply														
2. Government or public authority														
- Central level														
- State / provincial level														
- Local level														
3. External sources														
- International public transfers (ODA)														
- Voluntary transfers (NGOs and foundations)														
4. Repayable financing (inflows)														
5. TOTAL EXPENDITURE														

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## FINANCIAL FLOWS

**D11a. Financial flows for sanitation, drinking-water, and hygiene promotion:** This table aims to capture all financial flows in to the WASH sector, including sources and where the money is spent. The sources of financial flows are based on three broad categories: tariffs, taxes and transfers (3Ts), which we have classified under household, government and external sources of financing. The table should capture the sources of data, but also highlight any reporting gaps (i.e. data that was not readily available). For example, you may be aware of expenditures for which data are not available. Information on these data gaps is essential. Please indicate in the relevant box where data sources may be missing, and provide a brief explanation of the nature and scope of this gap.

**Please complete as many boxes as possible.**

Country:

Currency / units (e.g. USD millions):

Financial Year (2013, 2014 or 2015):

Contact Person:

Contact Email:

Source of financing	Expenditure										Sources, and data gaps			
	Water			Sanitation			Hygiene			General, unallocated			(additional space provided next page)	
	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural		
<b>1. Households</b> - Tariffs for services provided - Households' out-of-pocket expenditure for self-supply														
<b>2. Government or public authority</b> - Central level - State / provincial level - Local level														
<b>3. External sources</b> - International public transfers (ODA) - Voluntary transfers (NGOs and foundations)														
<b>4. Repayable financing (inflows)</b>														
<b>5. TOTAL EXPENDITURE</b>														

**Tariffs and other household expenditures for services provided**

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## FINANCIAL FLOWS

**D11a. Financial flows for sanitation, drinking-water, and hygiene promotion:** This table aims to capture all financial flows in to the WASH sector, including sources and where the money is spent. The sources of financial flows are based on three broad categories: tariffs, taxes and transfers (3Ts), which we have classified under household, government and external sources of financing. The table should capture the sources of data, but also highlight any reporting gaps (i.e. data that was not readily available). For example, you may be aware of expenditures for which data are not available. Information on these data gaps is essential. Please indicate in the relevant box where data sources may be missing, and provide a brief explanation of the nature and scope of this gap.

**Please complete as many boxes as possible.**

Country:

Currency / units (e.g. USD millions):

Financial Year (2013, 2014 or 2015):

Contact Person:

Contact Email:

## Expenditure

Source of financing	Water			Sanitation			Hygiene			General, unallocated			Sources, and data gaps	
	Total	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	(additional space provided next page)
1. Households														
- Tariffs for services provided														
- Households' out-of-pocket expenditure for self-supply														
2. Government or public authority														
- Central level														
- State / provincial level														
- Local level														
3. External sources														
- International public transfers (ODA)														
- Voluntary transfers (NGOs and foundations)														
4. Repayable financing (inflows)														
5. TOTAL EXPENDITURE														

Government expenditure  
i.e. Government transfers  
that come from taxes or  
other revenue sources

**Government expenditure  
i.e. Government transfers  
that come from taxes or  
other revenue sources**

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## FINANCIAL FLOWS

**D11a. Financial flows for sanitation, drinking-water, and hygiene promotion:** This table aims to capture all financial flows in to the WASH sector, including sources and where the money is spent. The sources of financial flows are based on three broad categories: tariffs, taxes and transfers (3Ts), which we have classified under household, government and external sources of financing. The table should capture the sources of data, but also highlight any reporting gaps (i.e. data that was not readily available). For example, you may be aware of expenditures for which data are not available. Information on these data gaps is essential. Please indicate in the relevant box where data sources may be missing, and provide a brief explanation of the nature and scope of this gap.

**Please complete as many boxes as possible.**

Country:

Currency / units (e.g. USD millions):

Financial Year (2013, 2014 or 2015):

Contact Person:

Contact Email:

Source of financing	Expenditure										Sources, and data gaps			
	Total	Water			Sanitation			Hygiene			General, unallocated			(additional space provided next page)
		Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	
1. Households														
- Tariffs for services provided														
- Households' out-of-pocket expenditure for self-supply														
2. Government or public authority														
- Central level														
- State / provincial level														
- Local level														
3. External sources														
- International public transfers (ODA)														
- Voluntary transfers (NGOs and foundations)														
4. Repayable financing (inflows)														
5. TOTAL EXPENDITURE														

**International public transfers (ODA) and other voluntary donations (non ODA) that are pure grants**

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## FINANCIAL FLOWS

**D11a. Financial flows for sanitation, drinking-water, and hygiene promotion:** This table aims to capture all financial flows in to the WASH sector, including sources and where the money is spent. The sources of financial flows are based on three broad categories: tariffs, taxes and transfers (3Ts), which we have classified under household, government and external sources of financing. The table should capture the sources of data, but also highlight any reporting gaps (i.e. data that was not readily available). For example, you may be aware of expenditures for which data are not available. Information on these data gaps is essential. Please indicate in the relevant box where data sources may be missing, and provide a brief explanation of the nature and scope of this gap.

**Please complete as many boxes as possible.**

Country:

Currency / units (e.g. USD millions):

Financial Year (2013, 2014 or 2015):

Contact Person:

Contact Email:

Expenditure													
Source of financing										Sources, and data gaps			
	Water			Sanitation			Hygiene			General, unallocated			(additional space provided next page)
	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	
<b>1. Households</b>													
- Tariffs for services provided	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
- Households' out-of-pocket expenditure for self-supply	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
<b>2. Government or public authority</b>													
- Central level	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
- State / provincial level	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
- Local level	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
<b>3. External sources</b>													
- International public transfers (ODA)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
- Voluntary transfers (NGOs and foundations)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
<b>4. Repayable financing (inflows)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
<b>5. TOTAL EXPENDITURE</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

**All types of repayable financing, including loans (concessionary or non concessionary) and guarantees.**

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## FINANCIAL FLOWS

**D11a. Financial flows for sanitation, drinking-water, and hygiene promotion:** This table aims to capture all financial flows in to the WASH sector, including sources and where the money is spent. The sources of financial flows are based on three broad categories: tariffs, taxes and transfers (3Ts), which we have classified under household, government and external sources of financing. The table should capture the sources of data, but also highlight any reporting gaps (i.e. data that was not readily available). For example, you may be aware of expenditures for which data are not available. Information on these data gaps is essential. Please indicate in the relevant box where data sources may be missing, and provide a brief explanation of the nature and scope of this gap.

**Please complete as many boxes as possible.**

Country: \_\_\_\_\_  
 Currency / units (e.g. USD millions): \_\_\_\_\_  
 Financial Year (2013, 2014 or 2015): \_\_\_\_\_  
 Contact Person: \_\_\_\_\_  
 Contact Email: \_\_\_\_\_

**Indicate source of information,  
 where data gaps exist and extent of  
 the data gap**

Source of financing	Expenditure										Sources, and data gaps		
	Total	Water			Sanitation			Hygiene			General, unallocated		
		Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural
<b>1. Households</b>													
- Tariffs for services provided													
- Households' out-of-pocket expenditure for self-supply													
<b>2. Government or public authority</b>													
- Central level													
- State / provincial level													
- Local level													
<b>3. External sources</b>													
- International public transfers (ODA)													
- Voluntary transfers (NGOs and foundations)													
<b>4. Repayable financing (inflows)</b>													
<b>5. TOTAL EXPENDITURE</b>													



## Additional Notes

- Provide details on sources of financial data
- Establish WASH sector boundaries
- Avoid double counting between financing units/revenue sources
- Feel free to include comments about how accurately the existing data or estimates reflect actual spending





UN-Water Global Analysis  
and Assessment of Sanitation  
and Drinking-Water

**Thank you!**

*For additional information or assistance please  
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**World Health  
Organization**

