

Indicator description	Cost per person of providing sustainable access to an improved sanitation facility
Technical definition / Methodological summary	<p>This input indicator is calculated by dividing DFID's bilateral spend on providing access to sanitation facilities by the number of people provided with access (results achieved), from the related impact indicator.</p> <p>The expenditure is calculated with reference to the programmes with results reported under the related impact indicator. For each of these programmes, the sector codes and other information (e.g. expenditure against logframe outputs) is used to estimate the expenditure on sanitation. In line with the impact indicator, this may include expenditure on education or hygiene promotion activities which result in communities building sanitation facilities and/or becoming open defecation free.</p> <p>For these programmes, sanitation spend is the total of input sector code 14032 (basic sanitation) plus a proportion of other input sector codes (mainly 14030 (basic drinking water, can include sanitation), 14070 (water supply and sanitation unspecified), 14081 (education and training WASH) and other codes including humanitarian and urban/rural development). The proportions of these sector codes included are calculated with reference to project documentation.</p> <p>Multilateral results and expenditure are not currently within the scope of this indicator as data availability is limited.</p>
Rationale	Capturing unit costs of outputs will help to assess the cost-effectiveness of DFID's investment as well as ensuring accountability that we're using the most cost effective programming to bring about results.
Country Office Role	Country offices have a key role in ensuring that expenditure is allocated to the most relevant and detailed input sector codes available to allow expenditure on sanitation to be estimated. Country Offices also have a role in providing more detail on budgets as necessary to identify spend on sanitation related to results achieved reported under the

	impact indicator (including general/sector budget support).
Data source	ARIES supplemented by additional data analysis as described and country office returns on results achieved.
Data included	Bilateral results achieved and related expenditure.
Reporting Organisation	DFID
Formula / Data calculations	(Results achieved reported for latest two financial years)/Expenditure on sanitation for the relevant programme in the relevant years
Worked example	<p>A project has provided access to sanitation facilities for 510,000 people in 2011/12 and 400,000 people in 2012/13 (a total of 910,000). The total expenditure of the project for these years was £14,000,000. £4,000,000 of this expenditure was under sector code 14032 (basic sanitation). All of this expenditure is included. £10,000,000 of the project's expenditure was under sector code 14070 (water supply and sanitation unspecified). In the logframe, it can be seen that approximately 60% of this expenditure (£6,000,000) is related to sanitation outputs. Therefore, total sanitation expenditure for this programme is £4,000,000 + £6,000,000 = £10,000,000.</p> <p>The cost per person of providing sustainable access to an improved sanitation facility is $\frac{£10,000,000}{910,000} = £10.99$.</p>
Most recent baseline	This methodology has been used for the first time at the end of 2012/13. This can be considered the baseline for future comparisons.
Good Performance	This is complex to assess as the inputs provided by DFID in each instance will vary and higher quality and more sustainable facilities are likely to cost more, but with greater benefits. These considerations should be taken in to account when assessing changes in the indicator over time.
Return format	Financial units.
Data dis-aggregation	None
Data availability	Annual
Time period/ lag	A lag of more than 12 months may occur before bilateral results achieved are reported.

	<p>When calculating this input indicator for the previous financial year, results achieved for that financial year and the year previous are considered to ensure that results reported with a lag of up to 2 years are considered. The time period for the expenditure is any financial year for which results achieved have been reported for any particular project.</p>
Quality assurance measures	<p>Ongoing work with country offices to assess the accuracy of estimates of expenditure on sanitation.</p>
Data issues	<p>It is difficult to accurately estimate expenditure on sanitation specifically due to issues such as apportionment of general/sector budget support and use of less detailed sector codes.</p>