



# Financial Management of School WASH Programs

## Understanding the recurring costs for maintaining a school WASH program

### Background

School water, sanitation and hygiene (WASH) interventions have proven benefits on pupil attendance, health, and overall wellbeing.<sup>1</sup> But there is a risk of losing these benefits if programs are not financially sustainable for schools. In order to effectively advocate for school WASH funding, program implementers need to understand who manages the costs and what are the recurring costs of maintaining a school WASH program.

The Kenyan Ministry of Education provides primary schools with a funding source known as the Free Primary Education (FPE) Capitation Grant, the management of which has been decentralized from the government to become the responsibility of school officials, primarily head teachers and School Management Committees (SMC). The FPE funding of 370 Ksh per pupil (\$4.38 USD per pupil) does not provide dedicated funding to support school WASH. WASH systems must compete for funding with other needs that have designated budget lines in the FPE Grant, such as wages and quality assurance (which includes examination materials).

Organizations implementing school WASH programs have an understanding of the capital costs, such as materials and labor required to install systems; however, the recurring costs to maintain these systems are unknown or, at best, estimates based on assumptions of supply and service needs. **The goal of this study was to understand the recurring costs for primary schools in Nyanza Province to maintain a school WASH program.**

### Research

In 2007, 20 eligible public primary schools across three districts of Nyanza Province in Kenya were randomly selected out of the 185 schools involved in a larger school WASH study by the SWASH+ Project. Selected schools had received one of three intervention packages in 2007:

- Ten schools received the “base package,” comprised of water treatment supplies (one case of WaterGuard<sup>2</sup>), safe storage containers (plastic buckets with taps and securely fastening lids), handwashing facilities (large plastic buckets with spigots for handwashing) and hygiene education;

- Six schools received the “base/sanitation package,” including sanitation improvements in the form of new sanitation facilities and sanitation training and education; or
- Four schools received the “water package,” intended for schools without an improved water source. An improved water source (usually a borehole) was constructed with the intent of providing water to both the school and its associated communities.

Total enrollment at sample schools ranged from 125 to 674 pupils, with approximately 1:1 male to female pupil ratios. Schools were located in Kisumu, Nyando, and Rachuonyo districts. Data collection consisted of three primary activities: a school financial records examination, a supply pricing survey conducted at local shops, and a WASH purchasing and needs survey.

### Findings

#### Financial Planning in Schools

Head teachers were consistently responsible for budget management and had knowledge of school budgeting and spending practices. The role of the School Management Committee (SMC) in the school budget planning process varied across the schools. Two schools provided budget documents from their SMC meetings where budget and spending votes were taken, indicating more transparent financial management practices, with multiple stakeholders participating in the decision-making process. Seventeen other records examinations did not give any indication of the involvement or lack of involvement of SMCs in budget planning.

#### Characteristics of School Financial Documents

Of the nineteen schools that provided financial documents for the study team to examine, a majority of records (14) did not clearly differentiate between actual expenditures and budgeted amounts. Though a few schools documented FPE Grant allotment received or expected for the school year, budgets were not in place to use funds for either WASH or non-WASH expenses. All financial documents examined in this study revealed expenses being grouped under a single category, such as repair and maintenance, without full explanation of whether the expenses were for WASH purposes. Individual line items within the FPE Grant allotment categories and the amounts budgeted for these line items were inconsistently grouped, and in some cases nonexistent. No clear pattern or system of accounting emerged from the document analysis. **This inconsistency in methods indicates that standardized norms for accounting have not been enforced amongst head teachers, and may indicate a lack of training in accounting and financial planning.**

<sup>1</sup> Freeman MC, Greene LE, Dreibelbis R, Saboori S, Muga R, Brumback B, Rheingans R. (2011). ‘Assessing the impact of a school-based water treatment, hygiene and sanitation programme on pupil absence in Nyanza Province, Kenya: a cluster-randomized trial.’ *Trop Med International Health*, 17: 380-391.

<sup>2</sup> WaterGuard is 1.2% sodium hypochlorite solution manufactured by Population Services International (PSI) in Kenya. (<http://www.psi.org/our-work/healthy-lives/interventions/safe-water-solution>)

*This brief is based on the report, ‘An Evaluation of the Financial Management of WASH Programs in SWASH+ Primary Schools’ (2012). Prepared by: Kerry Gallo, Alex Mwaki, Bethany Caruso, Imelda Akinyi Ochari, Matt Freeman, Shadi Saboori, Robert Dreibelbis, Richard Rheingans.*





### Annual WASH Expenses

Sample schools displayed a wide range of spending on school WASH per pupil, based on the head teacher survey (see table 1 below). Some schools allocated 2 Ksh (\$0.02 US Dollars) per student per year, others allocated 263 Ksh (\$ 3.13 USD) for school WASH (1 Kenyan Shilling (Ksh) approximately .012 USD, 2012). Expenses were categorized by the systems they support water collection (sub-categorized into rainwater harvesting, borehole, and water purchasing), drinking and handwashing systems. The category with highest mean expenditure per pupil was water collection expenses. The category with the lowest mean expenditure per pupil, overall was Teacher/School Management Committee (SMC) WASH Education.

### Total expenditure Ksh (USD) in the past school year for WASH systems

| System                                    | Average School Expenditures, Ksh (USD) | Average per Student Expenditures, Ksh (USD) |
|---|--|---|
| All Water Collection:                     | 18,210 (\$216.70)                      | 62 (\$0.74)                                 |
| Rainwater Harvesting                      | 17,382 (\$206.85)                      | 54 (\$0.64)                                 |
| Borehole                                  | 10,596 (\$126.09)                      | 40 (\$0.48)                                 |
| Water Purchase                            | 5,517 (\$65.65)                        | 27 (\$0.32)                                 |
| Drinking Handwashing Systems              | 4,936 (\$58.74)                        | 14 (\$0.17)                                 |
| Sanitation                                | 9,935 (\$118.23)                       | 24 (\$0.29)                                 |
| Teacher/SMC Education School Health Clubs | 866 (\$10.31)                          | 2 (\$0.02)                                  |
| All WASH Systems                          | <b>33,903 (\$403.45)</b>               | <b>103 (\$1.23)</b>                         |

### Inadequate Funds

In addition to quantifying expenditures on WASH, the *WASH Purchasing and Needs Survey* provided data on unmet WASH needs. Head teachers provided estimates of the amount of WASH supplies needed in a school year to be sufficient for maintaining the program. Estimations revealed that sanitation and hygiene required the highest *annual funding amounts* at approximately 139,558 ksh (\$1,660.74 USD), followed by water collection 71,874 ksh (\$855.30 USD), drinking water and handwashing 10,195 ksh (\$121.32 USD).

### Supply Shortages

Shortages were widely reported for virtually all supplies. Toilet paper, latrine cleaning supplies, writing materials for school health clubs, and Waterguard were the most frequently mentioned shortages, followed by sanitary pads and drinking and handwashing containers. Schools

commonly reported insufficient funds to obtain necessary latrine

repair services, repair of drinking/handwashing containers, repair of the rainwater harvesting system, and latrine emptying services

### Donations

Just over half (11) of the schools received donations of new drinking water and handwashing vessels in the past school year. Schools also reported receiving donations of sanitary towels (7), water treatment products (6), WASH education materials (3), construction of a rainwater harvesting system (2) and sand for construction (1). Budgeting for these items prior to their donations varied across schools. No schools that received donations of sanitary towels, WASH education materials, or construction materials had previously budgeted for these items.

### Funding Sources

Nineteen of twenty schools surveyed utilized the FPE Grant to make purchases for school WASH in the past school year. In this sample, an average of 28% (range 0-71%) of the annual FPE Grant per student allotment of 360 Ksh (\$4.22 USD) was spent on school WASH. Without adequate WASH funding, schools use a variety of sources to supplement WASH services and supplies. Harambee (community donations), or from parents, individuals, SMC contributions, and teachers contribute to WASH funding, in addition to school fees, funds received from NGOs, churches, women's groups, or other charities. One school even used revenue from water sales from the school borehole for WASH needs. Overall, schools have been forced to become resourceful in order to obtain funds necessary for basic WASH supplies.

## Conclusions

Due to this lack of a designated funding source for WASH, head teachers appear to be fitting WASH expenses into the budget lines they feel most appropriate, namely the electricity, water and conservancy (EWC) and repair, maintenance, and improvement (RMI) budget lines of the FPE capitation grant. This raises the concern that funds allocated to these lines may not be sufficient to cover both WASH and non-WASH expenses.

A standardized school budget for all primary schools in Kenya, which includes line items for the FPE Capitation Grant, is recommended based on documentation analysis. Involvement of multiple stakeholders such as deputy headteachers, and SMC members in this process will increase transparency in the financial process and allocate responsibility for budgeting beyond the head teacher.

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SWASH+ is a five-year applied research project to identify, develop, and test innovative approaches to school-based water, sanitation and hygiene in Nyanza Province, Kenya. The partners that form the SWASH+ consortium are CARE, Emory University, the Great Lakes University of Kisumu, the Government of Kenya, and formerly the Kenya Water for Health Organisation (KWAHO), and Water.org. SWASH+ is funded by the Bill & Melinda Gates Foundation and the Global Water Challenge. For more information, visit [www.swashplus.org](http://www.swashplus.org).



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