

A woman with curly hair, wearing a pink floral patterned shirt and a face mask, is washing her hands at a public water tap. The tap is attached to a large black plastic water storage tank. The scene is outdoors, with a concrete sink and a red-painted curb in the foreground. The background shows a light-colored wall with a window. There are several blue circular graphic elements overlaid on the image.

2024

Results Count! Count Results!

The Netherlands' contribution to
access to clean drinking water and
sanitation in developing countries

**Netherlands
Court of Audit**

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1.

Executive summary

Clean drinking water, sanitary facilities and hygiene ('WASH') are the basics of human health. The United Nations (UN) accordingly agreed in 2015 that the world population should have access to safe and affordable drinking water and good sanitary facilities by 2030 at the latest. The Netherlands contributes to this goal by pledging to provide 30 million people with access to clean drinking water and 50 million people with access to sanitation between 2016 and 2030. The Minister for Foreign Trade and Development Cooperation (BHOS) spends nearly €100 million on this '30/50 goal' every year.

1.1 Main conclusions

The conclusions presented in this audit report largely correspond with the 15-year-old conclusions drawn in our 2008 audit report of drinking water in developing countries. The minister has done too little to resolve the problems we found in 2008, as explained below.

1. Poor policy formulation creates implementation problems

The minister has not formulated an effective policy for clean drinking water and sanitation. There is no underlying plan to achieve the 30/50 goal. Alongside the 30/50 goal, the minister has set 6 policy objectives. This accumulation of goals and objectives complicates the policy and makes it difficult to implement.

Furthermore, the minister's formulation of the 6 policy objectives is inadequate. Implementing organisations do not know what is expected of them, or how they should report on the objectives. If two or more objectives clash, it is uncertain which

has priority. For example, 'sustainability' (sustainable access to clean drinking water and sanitation) and 'reach the very poorest' are incompatible. Sustainability costs money (for maintenance and repairs), which the very poorest cannot afford. It is not known which of these objectives has priority.

It is uncertain whether the people reached by projects the minister funds have sustainable access to clean drinking water and sanitation. The minister has agreed with the House of Representatives that all grant decisions will include a sustainability clause obliging implementing organisations to guarantee that facilities will still be accessible in 15 years' time. The minister has not stipulated how implementing organisations must guarantee such access. Our audit found that sustainability clauses had been included in grant decisions for just 2 organisations. We visited completed projects and saw that not all facilities were in good order: toilets were broken and taps had been stolen. The minister is not aware of such defects. There is a risk that vulnerable groups will have only temporary access to clean drinking water and sanitation.

2. Accounting information not always prepared correctly and does not give a full and reliable view of results

The minister uses 2 indicators to account for her WASH policy: the number of people gaining access to an improved source of water, and the number of people gaining access to improved sanitary facilities and information on hygiene. There are 2 problems with these indicators:

- The indicators provide a limited view of what is achieved in the countries concerned. In practice, a lot more is achieved than the indicators suggest. The indicators do not answer whether and to what extent the minister's policy objectives are being met. For instance, they do not reveal which target groups have been reached or how sustainable the results are.
- The indicators' realisation figures are not reliable. It is not clear which results count or how they should be counted. Implementing organisations use their own methods and the minister counts more results towards the 30/50 goal than agreed with parliament.









We endorse the principle of formulating a goal and setting indicators. Progress towards the goal can then be monitored, results are transparent and the minister can steer policy where necessary. But a number of conditions must first be met: the goal must be clearly defined, the indicators must complement the goal and the indicators must be measured uniformly. Furthermore, implementing organisations must know how to measure results and the measurements must be checked. This report reveals that current working practice does not meet these conditions.

3. The minister has not adequately applied lessons of previous audits and evaluations to steer policy

On the one hand, the minister has made too little use of the lessons learned from previous audit and evaluations of drinking water in developing countries to steer policy. Many of our present findings have been known for some time. They largely correspond with the findings we published 15 years ago (Netherlands Court of Audit, 2008). The minister's follow-up on the findings has been poor. She has adopted in policy only 1 of the 8 recommendations we made in 2008.

Figure 1 Recommendations in our 2008 audit report and the minister's follow-up

The minister has adopted only 1 of the 8 recommendations in our 2008 audit report

Recommendation	Follow-up
▶ Release additional capacity without delay to underpin and operationalise the 50 million goal and steer implementation by results.	 No undertaking
▶ Integrate necessary conditions and criteria into the policy framework without delay.	 No undertaking
▶ Based on an informed policy framework, explain what activities help achieve the goal.	 No undertaking
▶ Underpin drinking water activities with good baseline surveys.	 No undertaking
▶ Develop a monitoring system to generate figures for annual reports and show where allocations are fixed.	 Adopted
▶ Select the regions/countries in which the goal must be achieved and prepare a plan to achieve it in 2008-2015. Proactively create opportunities and develop a monitoring system that generates effective management information.	 No undertaking
▶ Improve the quality of communication, in part by involving missions more closely, providing practical information and asking the right questions.	 Accepted by the minister but no firm undertaking linked to action
▶ Specify what the 50 million goal will cost.	 Accepted by the minister but no firm undertaking linked to action

On the other hand, the minister's policy evaluation is inadequate. She has not evaluated the 2004-2015 policy period, when her goal had been to provide 50 million people with access to clean drinking water and sanitation. Furthermore, she has not carried out an interim evaluation of the current policy period which she had promised to the House of Representatives. To learn from experience it is necessary to take a critical look at the past, to make timely changes and to apply lessons learned.

1.2 Our recommendations

We inspected many good and innovative projects in the 3 countries we visited. We also spoke to committed and well-informed implementing organisations. But we are critical of the minister's working methods. We accordingly make the following 2 recommendations:

1. Define what is meant by sustainability (sustainable access to clean drinking water and sanitation) and map out what is required to achieve sustainable results. An appropriate exit strategy is necessary to ensure that people retain access when the Netherlands' involvement ends.
2. Take a critical look at current working practice. Identify key policy goals and select the most appropriate indicators. Involve implementing organisations in the selection and make clear agreements on what has to be achieved and what information is needed to steer policy and inform parliament appropriately.

1.3 Response of the Minister for BHOS and our afterword

The Minister for BHOS responded to our draft report on 14 September 2023. Her response considered our 3 main conclusions. The minister's full response and our afterword are presented in chapter 10 of this report.

2.

About this audit



2.1 Water and sanitation

Clean drinking water and good sanitation are basic necessities of life. But they are not universally available to everyone in the world. In 2017, 844 million people worldwide had no access to clean drinking water and more than 2.3 billion had no access to good sanitary facilities (BZ/BHOS, 2018). Millions of people die every year from diarrhoea, cholera, worm infections, hepatitis and other preventable diseases. Most victims are children below the age of 5. Lack of access to clean drinking water and sanitation costs lives and disrupts economies. The UN therefore adopted 'access to water and sanitation for all' as 1 of its 17 Sustainable Development Goals (SDGs) in September 2015. By 2030, everyone in the world, regardless of who they are and where they are, must have access to safe and affordable drinking water and good sanitary facilities and hygiene.

The Netherlands' current development cooperation policy is set out in the policy document, *Doing what the Netherlands is good at* (BZ/BHOS, 2022). The Netherlands has set itself firm goals. The Minister for BHOS has pledged to provide 30 million people with access to clean drinking water and 50 million with access to sanitary facilities in 2016-2030. The minister has been spending nearly €100 million per annum on this '30/50 goal' in recent years.

The 30/50 goal targets people who currently do not have access to clean drinking water and sanitation. Good access to clean drinking water means that at least 20 litres of safe, drinkable water is available per person per day. The water must be accessible within 30 minutes from a village or neighbourhood pump, a water supply

system with domestic connections or a centrally located public water tapping point. Good access to sanitary facilities means that every home has a private toilet that is not shared with other households.

The minister had also set goals for the period before 2015 (before the SDG period). Between 2000 and 2015, policy had been based on the UN Millennium Development Goals. Between 2004 and 2015, the minister aimed to provide 50 million people with access to clean drinking water and 50 million people with access to sanitation.

2.2 Audit scope

This audit follows up on audits we carried out in 2008 and 2013. We have examined the Minister for BHOS's policy for the 30/50 goal: how she formulated it, how it is implemented and how she informs parliament of progress towards the goal. We evaluated the policy and the accounting information against the standards given in appendix 4. We asked, for instance, whether the policy was reasoned and substantiated and whether the minister informed parliament correctly, providing full information that correctly reflected the results achieved. We also determined whether the minister had applied the lessons learned from audits and evaluations performed by the Court of Audit and other organisations in the past 15 years to steer policy. We did so by comparing the findings of this audit with those of previous audits.

We visited 3 countries (Ghana, Bangladesh and Mozambique) to see how the minister's policy was being put into practice. Our selection of these 3 countries is explained in appendix 3, Methodology. During the field trips, we visited many projects and talked with embassy staff, project implementers, local government staff and local people. We also held telephone interviews with 9 Dutch embassies in other countries that had spent a substantial proportion of the water and sanitation budget between 2008 and 2021. These interviews enabled us to assess whether our findings from the 3 field trips were more widely applicable.

2.3 15 years of auditing clean drinking water

Several audits of the minister's water, sanitation and hygiene (WASH) policy have been carried out in the past 15 years. In 2008, we audited the minister's intention to provide 50 million people with clean drinking water between 2004 and 2015 (Netherlands Court of Audit, 2008). We concluded that the minister had not defined the goal adequately. It was not clear how many people the minister wanted to reach

in each of the countries concerned and the implementing organisations were not sure what was expected of them. The policy objectives the minister subsequently set added to the confusion because some were at odds with the sustainability requirement. Maintenance costs charged for the sustainable management of the results, for instance, conflicted with the requirement to reach the very poorest. The absence of clearly defined targets and base line surveys in the regions where the projects were implemented, moreover, meant progress was difficult to monitor.

In 2012, the Policy and Operations Evaluation Department (IOB) of the Ministry of Foreign Affairs (BZ) found that water and sanitary facilities were not sustainably managed (BZ/IOB, 2012). The facilities had a limited life, too little had been invested in maintenance and repairs, arrangements were not in place to empty septic tanks, etc. Furthermore, investment in sanitation was not a political priority, investment in water infrastructure was high-risk and lack of regulation prevented people from taking more responsibility and setting up their own water and sanitation businesses. The IOB further concluded that the quality of the water often deteriorated between its collection and consumption.

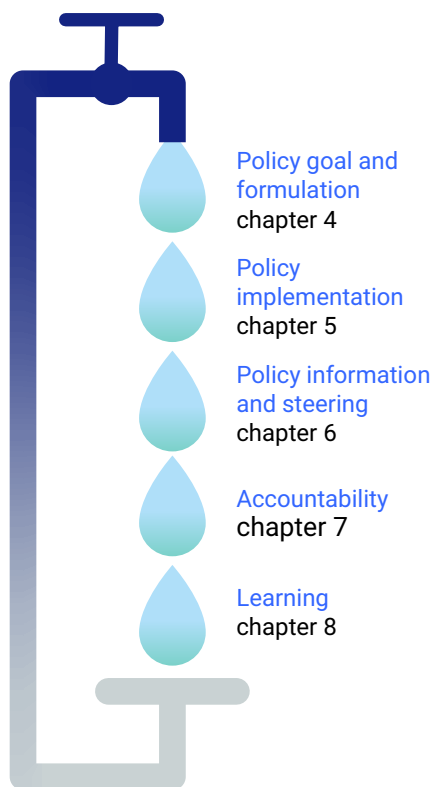
Between 2011 and 2016, the Court of Audit issued 6 reports on development cooperation expenditure. The reports were in response to the fragmentation and lack of focus in the Ministry of BZ's activities (Netherlands Court of Audit, 2016). We concluded that the minister had only limited insight into policy impact. In 2013 we observed that simply providing physical infrastructure such as toilets and water pumps was not impactful (Netherlands Court of Audit, 2013). Impact also required a positive change in people's behaviour, for instance by showing them that better hygiene reduced disease and illness. Providing access to clean drinking water and toilets was only meaningful if accompanied by behavioural change.

The findings in this report largely repeat the findings of our previous audits and the IOB's evaluations. In the past 15 years, the minister has not done enough to resolve the problems. To show which findings are repeated, this report regularly refers to the previous audits and evaluations.

2.4 Structure of this report

This report has been compiled in accordance with the policy cycle shown in figure 2.

Figure 2 Structure of this report follows the policy cycle



Chapter 3 considers the funds involved and the results achieved. Chapter 4 looks at how the minister formulated her WASH policy. We conclude that it can be improved in 3 areas: sustainability, policy objectives and counting of results. Chapter 5 describes policy implementation. The projects are appropriate, but poor policy formulation creates implementation problems. Chapter 6 shows that the problems have a negative impact on the quality of policy information and thus on ability to steer policy. This in turn has accountability consequences. Chapter 7 accordingly looks at the provision of information to parliament. Chapter 8 concludes that the minister did not adequately apply the lessons learned from previous audits and evaluations to steer policy. Our conclusions and recommendations are presented in chapter 9. Chapter 10 closes with the minister's response and our afterword.

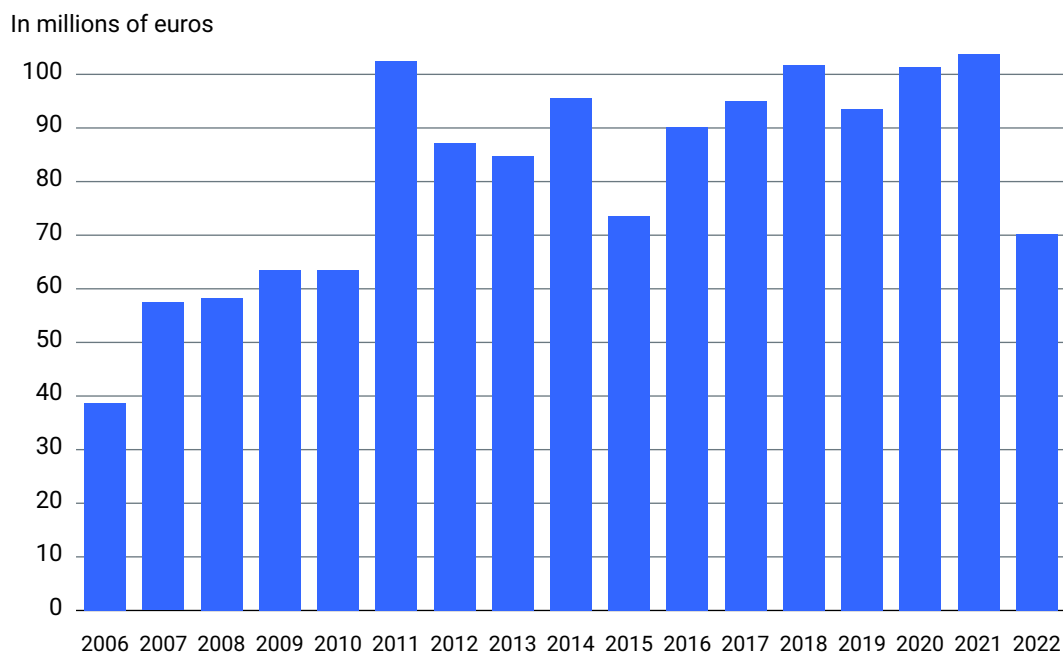
3.

Funds and results

The minister reports on the number of people reached and expenditure on access to clean drinking water and sanitation in the BHOS annual report. She also publishes the results on <https://www.nlontwikkelingssamenwerking.nl/en>. Expenditure is incurred immediately a project begins, but results take longer to feed through. Costs in any given year cannot be matched directly to results achieved in that year. Figure 3 shows expenditure on clean drinking water and sanitation between 2006 and 2022.¹ The figures are taken from the minister's financial accounts. Expenditure on access to clean drinking water and sanitation was also incurred in 2004 and 2005 but the amount cannot be identified in the financial accounts because it was not recognised as such.

Figure 3 Expenditure on access to clean drinking water and sanitation

Expenditure on access to clean drinking water and sanitation, 2006-2022

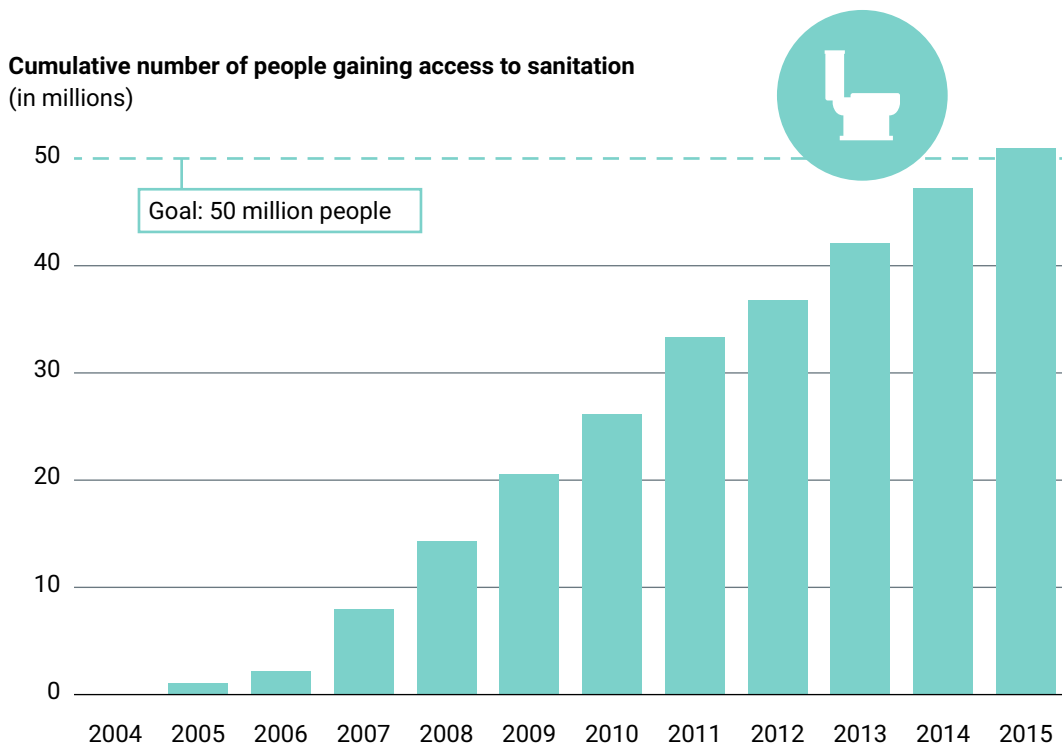
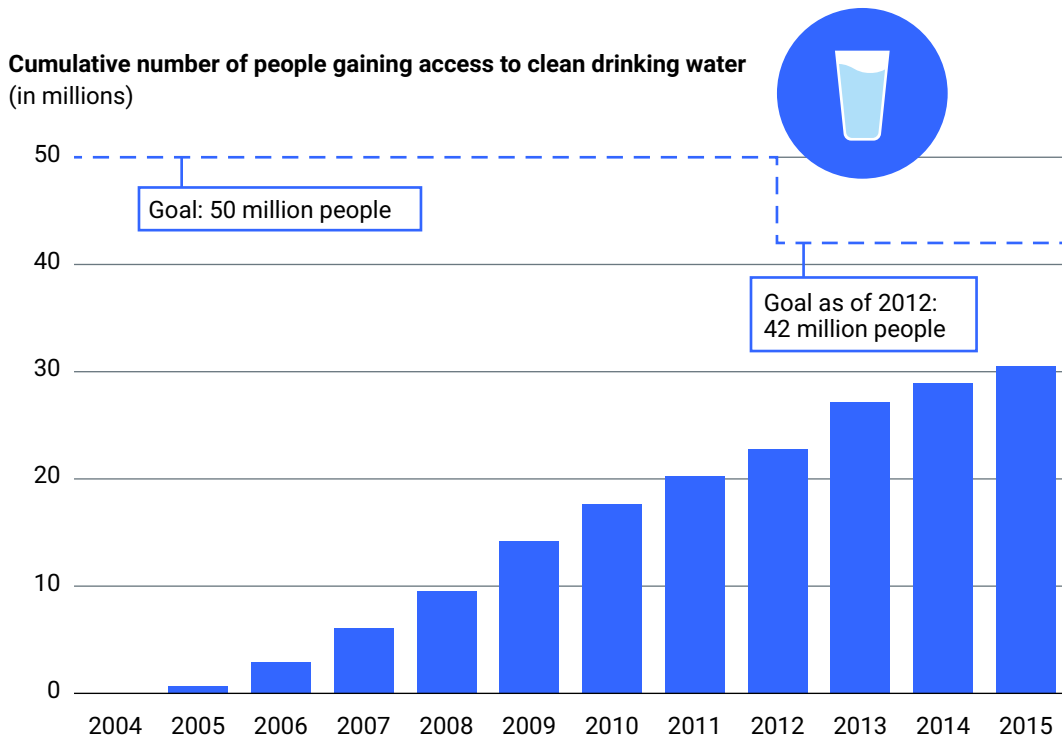


Pre-2015 goals (the MDG period) partially achieved

In 2005, the minister set the goal, retroactive as from 2004, of providing 50 million people with access to clean drinking water and 50 million people with access to sanitary facilities by 2015. The clean drinking water goal was not achieved. The minister's figures show that more than 30 million people gained access to clean drinking water. The sanitation goal, by contrast, was achieved; more than 50 million people gained access to sanitary facilities. See figure 4.²

Figure 4 Cumulative number of people gaining access to clean drinking water and sanitation

MDG goals for 2015 partially achieved



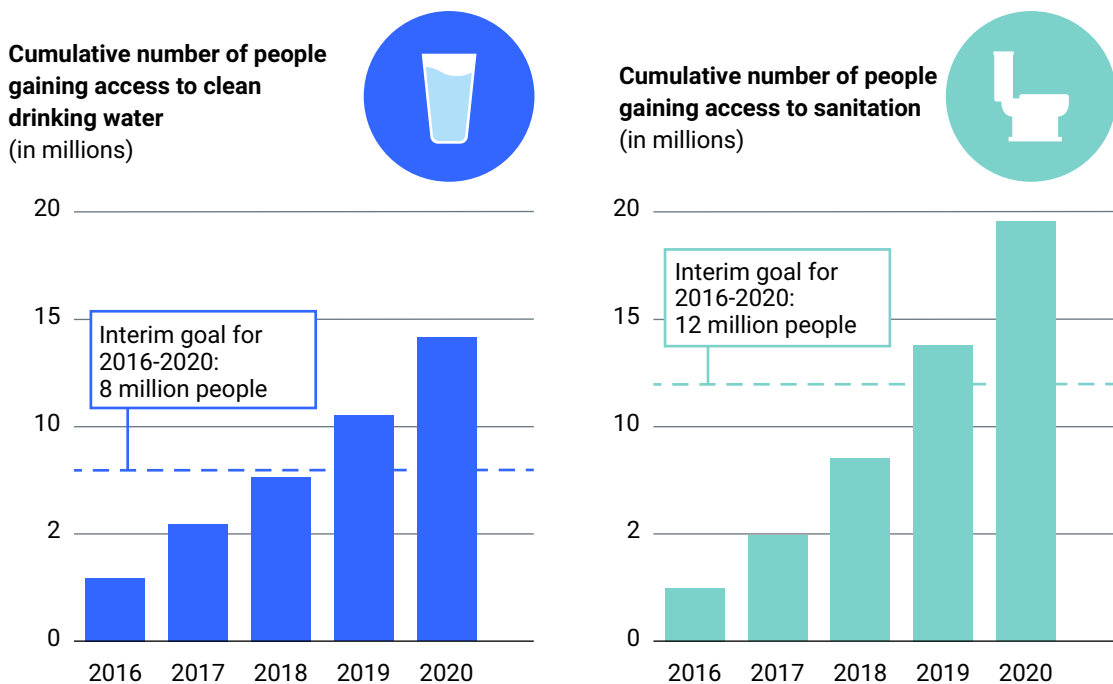
The goal for 2015 (the MDG period) was revised in early 2012. The State Secretary for Foreign Affairs (BZ) announced that a further 25 million people would gain access to clean drinking water and a further 25 million people would gain access to sanitation. At the time, 17 million people had gained access to clean drinking water and 25 million to sanitary facilities. The original goal for clean drinking water was therefore reduced from 50 million to 42 million. The original goal for sanitation remained unchanged.

2016-2030 goals (the SDG period)

The minister has also set goals for 2016-2030: the 30/50 goal, with an interim goal of 8 million people gaining access to clean water and 12 million people gaining access to sanitation in 2016-2020. According to the minister's figures, these goals have been more than reached. See figure 5.³ Our audit found, however, that the figures are less reliable than they seem. We return to this in § 6.3.

Figure 5 Cumulative number of people gaining access to clean drinking water and sanitation

SDG interim goal achieved



4. The clean drinking water and sanitation policy

This chapter explains how the Minister for BHOS formulated her policy and what is required to provide people with access to clean drinking water and sanitary facilities. In our opinion, the policy needs to be developed further in 3 areas: sustainability (future-proofing), policy objectives and counting of results.

4.1 How is policy organised?

The WASH strategy

The minister set out her policy for 2016-2030 in the *Theory of Change* and in her WASH strategy (House of Representatives, 2017a). The WASH strategy explains the minister's 30/50 goal, her strategic choices and how they will be implemented. The 30/50 goal is based on the available budget and the average cost of improved access to clean drinking water and sanitation per person. The minister does not conduct the policy herself but has it implemented by non-governmental organisations (NGOs) and multilateral organisations such as UNICEF.

Focus countries

The WASH strategy recognises 3 types of country: partner countries, fragile states and transition countries. Together, they are known as focus countries. The WASH policy targets these countries. When a new government takes office, the Minister for BHOS prepares a new policy document, often with a new selection of focus countries. The focus countries are usually ordered into groups, which a new government can also change. Partner countries, focus countries and focus regions since 2007 are listed in appendix 1.

Indicators of access to clean drinking water and sanitation

The minister uses 2 indicators in the BHOS budget and annual report to report on WASH policy progress and results:

- the number of people gaining access to an improved source of water;
- the number of people gaining access to improved sanitary facilities and information on hygiene.

The implementing organisations count the number of people that their projects reach. How they should count them is laid down in methodological instructions. The Minister for BHOS submitted these instructions to the House of Representatives in March 2017 (House of Representatives, 2017b). The ministry's policy officers monitor the projects and their results. An independent final evaluation is compulsory for projects valued at more than €5 million.

4.2 What is required for clean drinking water and sanitation?

The Netherlands enjoys excellent clean drinking water and sanitation facilities. But that is not the case everywhere else in the world. Sewers, for instance, are far from universally available and drinking water can be contaminated if water pipes are old or of poor quality. Furthermore, not everyone is aware of the need for clean drinking water and sanitary facilities. Information programmes must teach people why they are necessary, how facilities should be used and how infrastructure should be maintained.

4.2.1 Access to clean drinking water

Figure 6 This is required for access to clean drinking water

The clean drinking water pathway

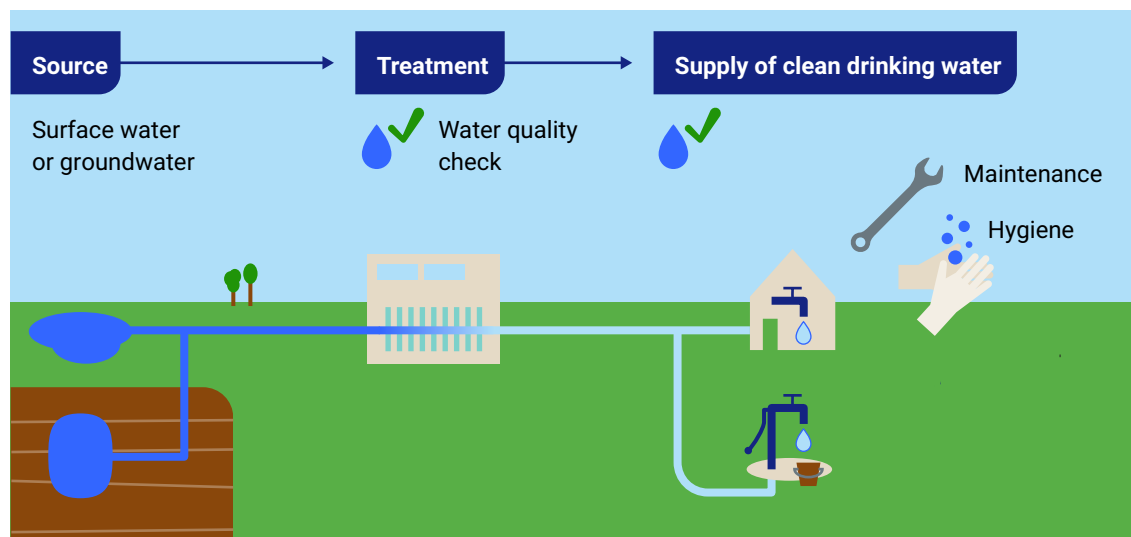


Figure 6 shows what is required for clean drinking water: more than just a well. The water must be treated and purified, transported safely, used hygienically and disposed of safely. The infrastructure has to be maintained and information has to be provided on hygiene. It is important that users collect their water in clean containers. If the water is piped, the pipes must be clean. If the pipes leak, for instance because people steal water, the water will become contaminated and people will become ill.

Counting results for the 'access to clean drinking water' indicator

The minister's goal is to provide 30 million people with access to clean drinking water between 2016 and 2030. The implementing organisations count the results in accordance with the methodological instructions. Physical connections funded by the minister are the only results that count. The funding can be direct or indirect, e.g. by means of a loan. Implementers must also meet the following conditions:

- For the '*number of people gaining access to an improved source of water*' indicator, only people who previously did not have access to drinking water may be counted. Connections that have been restored may also be counted.
- The standards are: at least 20 litres of clean drinking water per person per day, collectable within 30 minutes.⁴
- The connections must be sustainably managed: they must be maintained and replaced where necessary.
- The water must be affordable. The term 'affordable' is not defined.

- Only drinking water that can be consumed immediately (without being filtered or boiled) may be counted.
- To prevent double counting, connections to schools, markets and health clinics do not count towards the 30/50 goal.

The fact that only physical connections count towards results could be an incentive to make only physical connections. In practice, however, some projects concentrate on other aspects of figure 6. These include projects to support water companies.

4.2.2 Access to sanitary facilities

Figure 7 This is required for access to sanitary facilities

The sanitation pathway

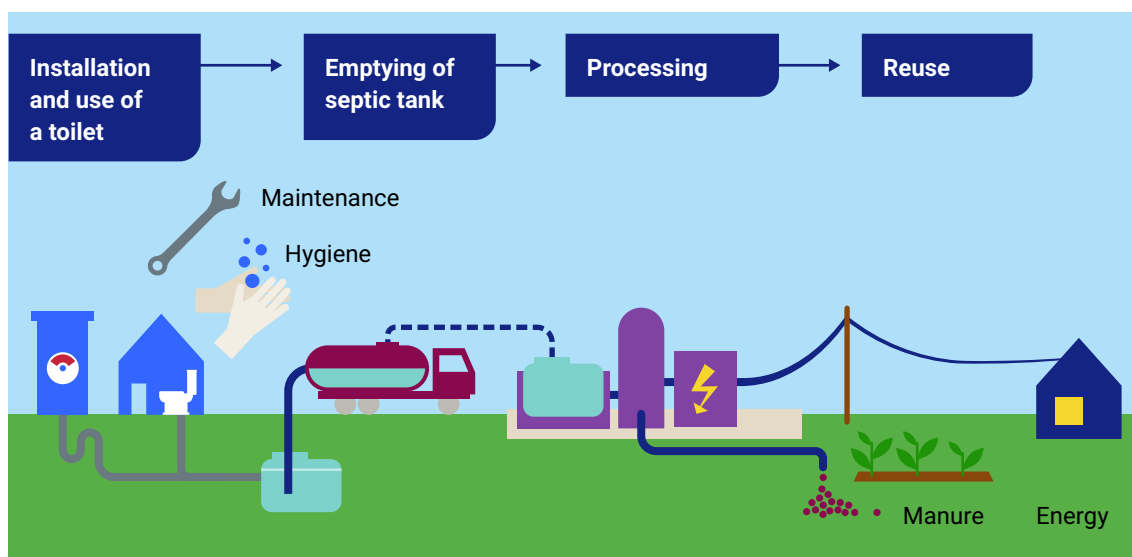


Figure 7 shows what is required for access to good sanitary facilities. More is needed than just a toilet. Faecal waste must be disposed of either via a sewer system or a septic tank that has to be emptied when full. The waste must be processed safely to prevent disease and illness. Water must be available for people to wash their hands and toilets have to be maintained and cleaned. People must also receive information on the importance of sanitary facilities and their hygienic use.

Counting results for the 'access to improved sanitation' indicator

The minister's goal is to provide 50 million people with improved access to sanitary facilities between 2016 and 2030. The implementing organisations count the results in accordance with the methodological instructions. Physical connections funded by the minister are the only results that count for the indicator. The funding can be direct or indirect, e.g. by means of a loan. Implementers must also meet the

following conditions:

- For the '*number of people gaining access to improved sanitary facilities and information on hygiene*' indicator, only people who previously did not have access to good sanitation may be counted. Flush toilets, composting toilets or toilets connected to a septic tank count as good sanitation.⁵ Facilities that have been restored may also be counted.
- Toilets must not be shared by more than one household.
- Connections must be sustainably managed; they must be maintained and replaced where necessary, and waste must be processed safely.
- Hand-washing facilities and information on the importance of hygiene are necessary for the hygienic use of toilets.
- Much like access to clean drinking water, to prevent double counting, toilets at schools, markets and health clinics do not count towards the 30/50 goal.

The fact that only physical toilets in households count could be an incentive to install physical toilets. But some projects concentrate on other aspects of figure 7, such as emptying septic tanks and processing waste. Some projects, moreover, provide toilets at schools, health centres and markets.

4.3 What is going well?

We are positive about the existence of the WASH strategy and the methodological instructions and the fact that the minister has set a specific goal for the number of people she wishes to reach. The Netherlands is one of the few countries in the world with concrete goals for access to clean drinking water and sanitation. The 30/50 goal, moreover, is formulated in SMART terms.⁶ It is also positive that the minister has committed herself to a 15-year horizon. It takes a long time to set up and carry out projects. A long-term perspective helps establish contacts, bring parties together, involve local communities and train project workers.

4.4 What could be better?

In our opinion, policy formulation is weak in some areas. More attention should be paid to sustainability (future-proofing), policy objectives and counting of results. These areas are considered further below.

4.4.1 Sustainability

Poor formulation of sustainability

The term sustainability in this report refers to the sustainable availability of facilities. What is done to ensure a water connection or toilet remains in service so that people not only *gain* access to clean drinking water and sanitary facilities but also *retain* access. To ensure that people retain access, it must be known what will happen after a project has been completed. In other words, there must be an exit strategy. Who will carry out maintenance and who will pay for it? The IOB's 2012 evaluation concluded that the availability of functioning water supplies was reasonably well assured for the short term but not the long term (BZ/IOB, 2012). In response, the State Secretary for BZ announced in the House of Representatives that a sustainability clause would be introduced (House of Representatives, 2012).

What is the sustainability clause?

A sustainability clause is included in every grant decision. A grant-funded implementing organisation must guarantee that the facilities it provides will continue to function for a given number of years. In 2012, the sustainability term was set at 10 years: everyone who gained access must still have access 10 years later. In the 2016 WASH strategy, the minister increased the term from 10 to 15 years.

The minister has not specified how facilities should be sustainably managed. What does she expect from implementing organisations and how will they ensure facilities will still be working in 15 years? Who will oversee the facilities and what will happen if they are not sustainably managed? Our audit revealed that the minister had applied a sustainability clause to only 2 implementing organisations. We return to this in chapter 5.

Sustainability was poorly formulated in 2008, too

We concluded in our 2008 audit that sustainability had been poorly formulated. We wrote the following: (Netherlands Court of Audit, 2008, pp. 16-17):

The 50 million goal needs to be specifically defined if it is to be achieved. It is inadequately defined at present. There are many potential interpretations of the term sustainability. The Ministry of BZ has not made a clear decision on how the term should be interpreted for the 50 million goal. In practice, drinking water projects are inconsistent on this point. Some of the projects we visited, for example, focused on the social aspects of sustainability; others gave little if any

thought to social aspects. Social aspects include local community involvement in the execution of water projects.

The sustainability requirement implies that people who gain access to drinking water in 2004 will still have it in 2015. If a water pump breaks down in the meantime, measures must be taken to ensure that people still have sustainable access at the end of the period.

At present, the ministry assumes that all drinking water systems funded by the Netherlands will still be working in 2015. Sustainability in the years thereafter is uncertain.

4.4.2 Policy objectives

No guidance on WASH policy priorities

Figure 8 shows the 6 objectives the minister has set for her WASH policy alongside the 30/50 goal. She announced them in a letter on the WASH strategy submitted to the House of Representatives (House of Representatives, 2017a). It is not clear from the letter whether and to what extent a project must satisfy all 6 objectives. The accumulation of goals and objectives complicates the policy and makes it harder to implement.

Figure 8 The 6 WASH policy objectives

Policy objectives must be prioritised to avoid clashes



The minister has not provided guidance on the prioritisation of her 6 objectives. It is not clear which objectives are more important than others. Guidance is needed to avoid conflicting objectives. We provide an example of this in § 5.3.2. Furthermore, it is not possible for a project to meet all 6 objectives at the same time. The objectives, moreover, are poorly defined in the WASH policy. What is meant by 'Promote gender equality'? Owing to the poor definitions, it is not clear what the minister expects of the implementing organisations.

The policy objectives are also inconsistent with the 30/50 goal. Reaching the very poorest is relatively expensive in terms of time and money because the very poorest are harder to reach. They usually live in the very poorest regions of countries where local and national authorities have limited budgets to maintain and replace facilities. Unless the budget is revised, reaching the very poorest is at the expense of the total number of people who are reached and thus of the 30/50 goal.

In 2008 we also found that clear priorities had not been set for the objectives

There are parallels with our 2008 audit regarding conflicting and ambiguous objectives. We wrote the following in our report (Netherlands Court of Audit, 2008, p. 17):

Uncertainty regarding the 50 million goal is increased by the additional conditions set by the Minister for OS. According to the minister, drinking water facilities must not only be sustainable but must also reach the poor or very poorest and promote equality between men and women.

As the additional conditions are not defined, embassies and other implementing organisations can apply them at their discretion – or not at all. The minister has not made a coherent assessment of all the conditions. It is therefore uncertain how implementers should deal with conflicting conditions. The condition that the facilities must reach the poor or very poorest, for instance, is at odds with the sustainability requirement. Users often have to pay for the sustainable management of facilities.

The minister has also not clarified the added value of the additional conditions. To promote gender equality, for instance, implementing organisations assume that women will have more free time if a pump is installed nearby; they will then spend less time travelling to collect clean water. This time gain, however, is inherent in the 50 million goal. Promoting gender equality in this way adds nothing to the result for drinking water activities.

Relationship between central and local not defined

About half the WASH budget is spent by Dutch embassies (local funding) but agreements have not been made on what part of the 30/50 goal should be met by local funding and what part by central funding by the ministry in The Hague. Furthermore, the relationship between central and local is not specified in policy. This is important because both centrally and locally funded projects can be carried out in one and the same country. Effective coordination must ensure that the projects reinforce each other wherever possible. The projects must also be aligned to Dutch development cooperation policy and to government policy in the country concerned. The minister states in the WASH strategy that budget allocations should be mainly demand-driven and bottom-up, i.e. determined by the country concerned itself.

No relationship between central and local in 2008 either

There are again parallels with our 2008 audit regarding the lack of a detailed plan. We wrote the following in our report (Netherlands Court of Audit, 2008, p. 16):

There are problems in the minister's management of goal achievement. There is no plan that clearly describes what must happen in a country to achieve the goals and when. The minister does not proactively manage by results. We further note that the Ministry of BZ's communication with embassies in partner countries is open to improvement.

4.4.3 Counting of results

Lack of clear instructions on how to count results

In § 4.1 we explained that the Minister for BHOS's methodological instructions provided guidelines on how implementing organisations should count results. There are methodological instructions not only for the drinking water and sanitation indicators, but also for the other 15 indicators in the Minister for BHOS's budget and annual report. Apart from guidelines on what should be counted, reasons are also given for the indicators themselves. In the cover letter to the methodological instructions, the minister explained that the guidelines were written:

- to clarify precisely what must be measured and the relationship with policy goals;
- to measure the selected indicators;
- to interpret, apply and measure the selected indicators uniformly (clear definitions to preclude multiple interpretations);
- to ensure collected data are of good quality;
- to be able to combine each indicator with another indicator;
- to verify all measurements (including tracing back to source).

These reasons agree with the standards we apply to accounting information, as explained in appendix 4. They underpin the reliability of the indicators. In practice, however, the methodological instructions for the clean drinking water and sanitation indicators are poorly developed. Project implementers do not always interpret, apply or measure the indicators uniformly. This impairs the quality of the data collected. We explain the consequences for project implementation in § 5.3.

5.

Policy implementation

This chapter explains how drinking water and sanitation policy is implemented. In practice, implementing organisations often seek and regularly adopt innovative approaches to sustainability. In most projects, however, there is no sustainability clause, policy objectives can be at odds with each other and results are not measured uniformly. The minister includes more results in the 30/50 goal than permitted by the methodological instructions.

5.1 How is policy implemented?

The ministry does not carry out projects itself but outsources them to NGOs, multilateral organisations and other implementers. They are funded by the policy department or Dutch embassies. Embassies fund projects in a particular country. The policy department usually funds multi-country projects.

We learned from the embassies that contact with the policy department was sometimes problematic. For example, 6 of the 12 embassies said the policy department approved projects in their countries without consulting them first. In 2008, too, we had found that communication between embassies and the policy department was open to improvement (Netherlands Court of Audit, 2008, pp. 45-47).

5.2 What is going well?

During our 3 visits, to Ghana, Bangladesh and Mozambique, we met implementers who were both proficient and sensitive to the local context.

We can conclude that many implementers are serious about sustainable results and are working on it in a variety of ways. Some are seeking to strengthen a country's water and sanitation system by processing waste or supporting water companies. Others are pursuing sustainability by charging for the use of a toilet or for clean drinking water so that funds are available for maintenance and investment. Another approach to sustainability is to create a market for the facilities. The box below provides 2 examples of how implementers are working on sustainability.

Example of working on sustainability: waste processing

Where there is no sewer system, implementers connect toilets to a septic tank. When the tank is full, it has to be emptied and the septage has to be processed safely. This does not always happen. In Mozambique, for example, there are few people that empty the tanks. As a result, the toilets can no longer be used. Sometimes, users empty the tanks themselves, wearing masks and gloves to scrape out the septage. The septage is then deposited in, for instance, a hole next to the toilet. Sometimes, for instance in Ghana, the tank is emptied but the septage is not processed safely. It is dumped on the land or in a river or the sea. This pollutes the water that people wash in.



A project in Ghana has risen to this problem. Septage, organic waste from markets and green waste is collected and processed into electricity and compost. The proceeds from the sale of compost and electricity cover operating costs. The photo below is of a greenhouse in Ghana being trialled to demonstrate the benefits of compost.

Example of working on sustainability: market creation

Implementers can also take measures to generate supply and demand, and so create a market to manage facilities sustainably. Demand can be stimulated by providing information on the benefits of clean drinking water and sanitation. People will then be willing to pay for the facilities. Alternatively, supply can be stimulated by training entrepreneurs to meet the need for toilets and clean drinking water. Implementers who want to create a market of supply and demand rarely install the physical infrastructure themselves.

This is illustrated by a project we visited in Bangladesh. It stimulates demand by training women to visit villages and provide information on the importance of clean drinking water and sanitation. Lack of clean drinking water and sanitation can stunt the growth of children. The women therefore check the children's growth and provide advice on nutrition, hygiene and clean drinking water. The women also put villagers into contact with firms that make water connections and install toilets. The women receive a commission for each new water connection. They also sell soap, sanitary towels, nappies and other products. As the women gain financially, they will probably continue this work when the project ends. The photos below show a meeting at which women measure children, sell products and advise villagers about hygiene.



2 meetings in Bangladesh. Left: the sale of hygiene products and advice on hygiene and the options to buy a water connection and a toilet. Right: measuring village children.

5.3 What could be better?

Implementation of the WASH policy could be improved, for example regarding sustainability. Policy objectives can be contradictory, and results are not always counted uniformly because measuring methods are not standardised. Despite the different counting methods, the results are aggregated. Furthermore, some results that the minister says should not count towards the 30/50 goal are counted.

5.3.1 Sustainability

Sustainability is not guaranteed

As noted in § 4.1.1, the minister has promised to include a sustainability clause in every decision awarding a grant to an implementing organisation. Her aim is to ensure that facilities remain in service for 15 years. The minister has not specified how the implementers will ensure sustainability.

In practice, the clause is rarely applied. Implementers cannot legally be forced to bear responsibility for facilities after they complete a project. The administrative burden of an alternative, continuing a project for 15 years, is unacceptable to the minister. It is striking that the minister has increased the duration of the WASH strategy's sustainability clause from 10 to 15 years but does not include the clause in grant decisions.

The sustainability clause thus does not help the minister guarantee that people who gain access to clean water and sanitation thanks to Dutch development cooperation will still have access in 2030, whereas the 30/50 goal suggests they will. We wonder whether a sustainability clause is the right instrument to guarantee the sustainability of facilities.

UNICEF and the UN Sanitation and Hygiene Fund have introduced a sustainability clause. The Minister for BHOS does not apply it to the implementing organisations; the organisations apply it to the government of the country where facilities are provided. The clause states that the organisation will help the government establish a sustainability framework to guarantee the project's results for up to 15 years from the start of the project.

The minister has no insight into how many of the connections made are still in working order. The ministry's staff rarely visit the facilities when a project has been completed. To determine whether facilities were still working after completion of a

project, we visited 9 locations where a project to install school toilets had been completed. The project ran from 2012 to 2019. At the time of our visit in 2022, the toilets did not work or, at best, were in poor condition, as described in the box below.

School toilets in poor condition or not working

We visited 9 schools, 7 in Ghana and 2 in Mozambique. We talked to local government officers, pupils, teachers and project managers. The schools were pleased with the toilets. Before they were installed, the pupils usually had to relieve themselves in the open air. Some toilets also had changing rooms that enabled girls to attend school during menstruation.

We found that the facilities had not been sustainably managed. Taps had been stolen, toilet doors or the toilets themselves had been vandalised and septic tanks were full, putting the toilets out of use. Moreover, there was no water to

wash hands, and flush toilets could not be used because the schools could not afford to pay the water bill. The schools had made maintenance agreements with the local authorities, but they were not kept. The photos on the left illustrate our findings.



Missing toilet doors in Ghana.



Stolen taps in Ghana.



Stolen taps in Mozambique.



Boys' toilet in Mozambique.



Broken toilets in Ghana.



Broken sinks in Ghana.

5.3.2 Policy objectives

Conflict between sustainability and reaching the very poorest

One of the WASH strategy's objectives is to reach the very poorest. Another is sustainability. In practice, the two objectives are at odds with each other. Implementing organisations often try to achieve sustainability by asking users to pay for their clean drinking water and sanitation. The proceeds can then be spent on maintenance. In consequence, implementers opt for projects in regions where people can afford to pay for the facilities. The very poorest rarely live in such regions.

The same conflicting objectives were also found in 2008 and 2012

Our 2008 audit also found that 'sustainability' and 'reaching the very poorest' were at odds with each other (Netherlands Court of Audit, 2008, p. 17). In 2012, the IOB wrote that the very poorest were being reached less (BZ/IOB, 2012, p. 18):

Many poor communities benefited from the water facilities, but not the very poorest. Sanitary facilities increased mainly in villages and households that were richer.

Some project implementers try to reach the very poorest by means of cross-financing: people who can afford to pay for a facility subsidise the very poorest. The very poorest are not the main target group but they are nonetheless reached to some extent. The box below provides an example.

Charges for services and cross-financing for the very poorest

Projects can be managed sustainably if people are charged for using water, visiting toilets or having a septic tank emptied. The proceeds can then be used to maintain water pipes and toilets and to pay staff costs.

We saw an example of this when we visited a completed project in Ghana. Groundwater is pumped up and filtered to provide local people with clean drinking water. The people are given a payment card that they can charge with money to pay for the water they draw from the wells. The proceeds pay for maintenance and the drilling of more wells to provide even more people with clean water.

During the COVID-19 crisis, the Ghanaian government insisted that the implementer provide water free of charge. Water consumption accordingly rose. The project organisation concluded that the charge had been a barrier to some people, and introduced cross-financing.

5.3.3 Counting results

Implementers have their own methods

During our 3 country visits, we saw that implementers used a raft of methods to count the number of people reached. The ministry's methodological instructions are intended to clarify the count but they do not explain how people should be counted. According to the ministry, implementing organisations are free to collect information on the number of people they reach at their own discretion. As a result, the number of people reached is calculated in a variety of ways:

- by dividing water consumption by average consumption per person;
- by multiplying the number of households that receive a connection by average household size;
- by standardising the number of people that benefit from a water pump, with the standard varying per country and/or project.

We found that some of the people who were counted already had clean drinking water. Toilets at schools were also counted even though the methodological instructions specifically excluded them.

As in 2008, people who already had access to clean drinking water were counted

In our 2008 audit, we noted that people had been counted even though they already had access to clean drinking water (Netherlands Court of Audit, 2008, p. 46). We wrote:

It emerged from our visit to Egypt that the Dutch embassy was not aware of the JMP standards. We found that people in the region targeted by the Dutch drinking water programme already had access to drinking water from a public pump. A pump is an 'improved source' under the JMP.

Water not always drinkable and toilets not always working

We found that the drinking water provided by a project was often not immediately drinkable. There were several causes:

- water pollution due to old pipes;
- water pollution due to a pressure drop in the pipes;

- water pollution due to people damaging pipes when stealing water. The system is then no longer closed;
- water pollution due to storage in contaminated tanks or containers.

These drinking water connections nevertheless counted towards the 30/50 goal, even though they did not function as intended because the water was not fit for immediate consumption. These connections were not supposed to be counted, according to the minister.

Examples of water in tanks



Left: water storage tank at a health clinic in Ghana. Right: water storage tank at a school in Mozambique. These tanks should be cleaned regularly.

There are also problems with the sanitary facilities. Septic tanks are not always emptied. In some cases, there is no money to empty them, in others there is no organisation that can empty them. Even though they cannot be used, the toilets are incorrectly counted towards the 30/50 goal.

Methodological instructions provide no guidance on how to count indirect results

The methodological instructions do not provide enough practical guidance on how implementers should count results. In particular, it is uncertain how indirect results should be counted. May they be counted? And, if so, how? The methodological instructions are silent on this point, yet the minister reports some indirect results. The activities contribute indirectly to the goal of providing more people with access to clean drinking water and/or sanitary facilities. For example, where Dutch partners in the water sector support local water companies, the Dutch contribution is not used to make a water connection or install toilets but to strengthen local water companies and make them more resilient. Such capacity building projects are commendable, but the methodological instructions say they do not count towards the 30/50 goal. In practice, however, they do.

Example of indirect results: drinking water capacity building

In all 3 countries we visited, we came across examples of capacity building where Dutch businesses provide technical knowhow, improve local management or support fundraising for investments. They help local water companies improve their operational management to ensure customers pay their water bills and less water is stolen or lost to leaks.

The thinking behind such capacity building is that more connections can subsequently be made without foreign assistance. The new connections made by the local water company are counted in part as Dutch results. According to the minister, this is not the intention.

Example of indirect results: market creation

§ 5.2 described a market creation project in Bangladesh. We also found similar projects in Ghana and Mozambique. The results of these projects counted towards the minister's 30/50 goal.

It is not always certain whether toilets are sold because a project has created a market. We checked for this in Bangladesh and found that it was not the case in all projects. There were significant differences among market creation projects.



A group of entrepreneurs in Mozambique who have been trained to install toilets.

Some projects concentrated on the supply side of the market. They trained people, provided them with protective clothing and tools, and put them into contact with each other so that they could help each other.

Other projects targeted entrepreneurs who were already installing toilets. They did not receive training or protective clothing but were given tools and taught about the replacement of components (such as replacing concrete with plastic). All the toilets sold in these projects counted as Dutch results, even though the entrepreneurs were already selling toilets before the project started. It is unlikely that all the toilets they sold were attributable to the project. The entrepreneurs told the project implementer how many toilets they had sold. As the entrepreneurs did not install the toilets, it is not known whether they were installed and used correctly.

6.

Policy information and policy steering

The Minister for BHOS needs policy information to monitor results and steer policy. The minister must specify what information she needs and how it should be prepared. She takes the information from the implementers' annual reports. The reports are also the source of the information posted on the results website and of the indicators in the minister's budget and annual report. The implementing problems considered above negatively affect the minister's ability to steer policy.

6.1 How are results counted?

Implementing organisations report the progress of their projects and the results achieved to the minister every year. Their annual reports must in any event state the number of people who gained access to clean drinking water and the number of people who gained access to sanitary facilities during the year. The reports can also include other information.

The responsible policy officer enters the numbers stated by the implementing organisations in a results application. The ministry launched this application in the course of 2018 to monitor development cooperation results. It includes not only drinking water and sanitation results but also the results on all the other development indicators, such as food security and climate adaptation. The results application aggregates the results entered for each indicator and the minister presents the sum in her annual report. Before the results application was introduced, results were entered in a spreadsheet manually.

On the launch of the results application in 2018, the minister changed the period over which results were measured. This was because the implementing organisations' results were not available when the minister prepared her annual report. She accordingly changed the reporting period from the calendar year to the 12 months ending 30 September. The annual report for 2022 therefore relates to the results the minister received and approved between 1 October 2021 and 30 September 2022. The results themselves concern 2020 or 2021 depending on how quickly the implementing organisation provided them and the minister approved them. The minister therefore reports results at a delay.

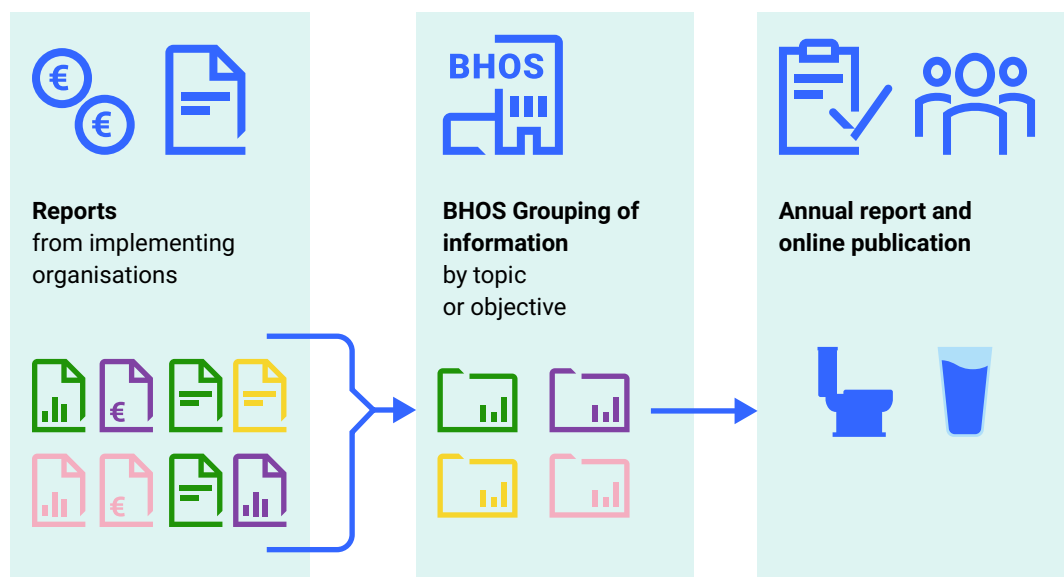
Implementing organisations prepare a final report on completion of a project. Depending on the size of the project, an external organisation may carry out a final evaluation. The minister makes agreements with the implementing organisations on the final evaluation at the start of a project.

The minister has to trust the figures provided by the implementing organisations. The organisations themselves count the number of people reached and report the total to the ministry. The numbers reported are not verified by an independent party or by ministry staff. According to the minister, the implementing organisations are responsible for the counting method and for reporting the number of people they reach. The responsible policy officer checks the plausibility of the numbers reported by the implementing organisations. The check relies on the policy officer's knowledge of the project and the guidance provided in the methodological instructions.

Figure 9 shows how the accounting information is prepared.

Figure 9 Preparation of accounting information

The accountability pathway



6.2 What is going well?

Annual and final reports were available for all on ongoing and completed projects in the 3 countries we visited. The ministry and implementing organisations make agreements on the reports before a project starts. The annual reports on the projects we visited generally gave a good view of the projects and their progress.

The results application introduced in 2018 was an improvement on the previous manual entry of results in spreadsheets. The spreadsheets were error-prone and entries were difficult to trace back to source information. Results are now better understood and are easier to aggregate.

6.3 What could be better?

6.3.1 Sustainability

Minister has no insight into sustainability

As noted in chapter 5, decisions to award grants to implementing organisations do not include a sustainability clause. The minister therefore has no guarantee that the people reached will retain access to clean drinking water and sanitary facilities for 15 years. Furthermore, she has not put arrangements in place to monitor and inspect facilities after projects have been completed. Without this information she cannot steer policy.

We found that some implementing organisations pursued sustainability by creating a market and building capacity. It is not clear, however, how these results are recorded. Insight into sustainability is therefore neither reliable nor complete.

6.3.2 Policy objectives

Not all policy objectives referred to specifically in annual reports

The minister has set 6 WASH policy objectives but implementing organisations do not provide sufficient information on them for her to steer policy effectively. If the minister is to achieve the objectives, she must receive information on them.

At present, the annual reports do not systematically consider reaching the very poorest. The reports generally contain gender-specific information but it is not entirely meaningful. They usually say that 50% of the people reached are female and 50% male. Information on sanitary facilities, however, is gender-related, with attention for menstruation and the safety of women and girls.

6.3.3 Counting results

Results are less reliable and accurate than they seem

As already noted, the methodological instructions do not explain how implementing organisations should count their results and what results they should or should not count. When data are entered in the results application, the ministry is not sufficiently critical of the figures reported by the implementing organisations. We found that results had been entered that did not qualify under the methodological instructions and that cumulative figures had been entered. According to the minister, indirect results may not be included in the clean drinking water and sanitation indicators but in practice they are.

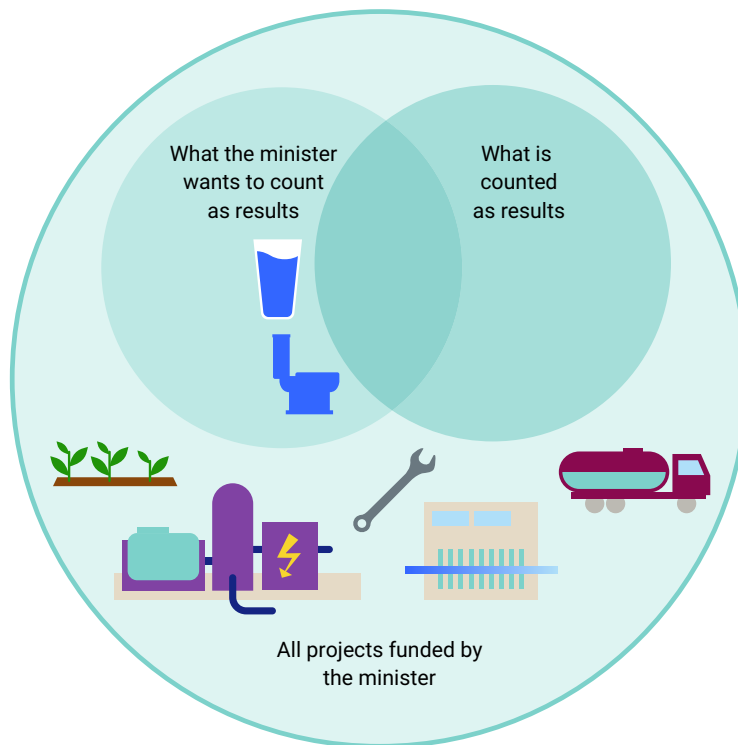
Indicators give limited view of what happens in practice

The indicators provide only limited insight into the wide range of projects funded by the Netherlands. During our 3 country visits, we inspected many capacity building and waste processing projects that, according to the methodological instructions, did not count towards the objectives or where it was uncertain whether they did or not. The projects did not lead directly to water connections or sanitary facilities but they did contribute to the clean drinking water and sanitation goals. The installation of toilets at schools, health centres and markets were also examples of funded projects that should not have been counted.

We identified several problems in the way results were counted. Implementing organisations do not count results uniformly and they count results that the minister says should not be counted. See figure 10. The results the minister presents in her annual report are therefore less reliable than they seem.

Figure 10 *The difference between what the minister wants to count as results and the results that are actually counted and reported*

Indicators provide limited insight into what happens in practice



7.

Accounting information

This chapter looks at accounting information and how the Minister for BHOS informs parliament of progress towards the 30/50 goal. She informs parliament of the number of people who gain access to clean drinking water and sanitation for the first time but not about how sustainable the access is. As the latter is not an official goal, the minister does not render account for it. Again, the figures presented on the progress towards the 30/50 goal are not as reliable as they seem.

7.1 How does the minister account to parliament?

The Minister for BHOS reports on the progress towards the 30/50 goal in 2016-2030 in her annual report. She derives figures on the number of people reached from the data entered in the results application. The minister also publishes the results on <https://www.nlontwikkelingssamenwerking.nl/en/#/> (the 'results website').

7.2 What is going well?

The minister's annual report and the results website consider not only the results for the year concerned but also the cumulative progress towards the 30/50 goal in 2016-2030. There has been a definite improvement in the consistency of the reported figures since the launch of the results application in 2018.

7.3 What could be better?

7.3.1 Sustainability

No accountability for sustainability

The minister does not account to parliament for the sustainability of the facilities. According to the minister, new facilities should work and remain in good condition for 15 years but this is not a legal requirement in the contracts concluded with implementing organisations. This is striking because the 30/50 goal is a cumulative goal and the SDG is to provide safe and affordable drinking water, sanitation and hygiene for all by 2030. The goal is therefore sustainable availability.

7.3.2 Policy objectives

Policy objectives not included in annual report

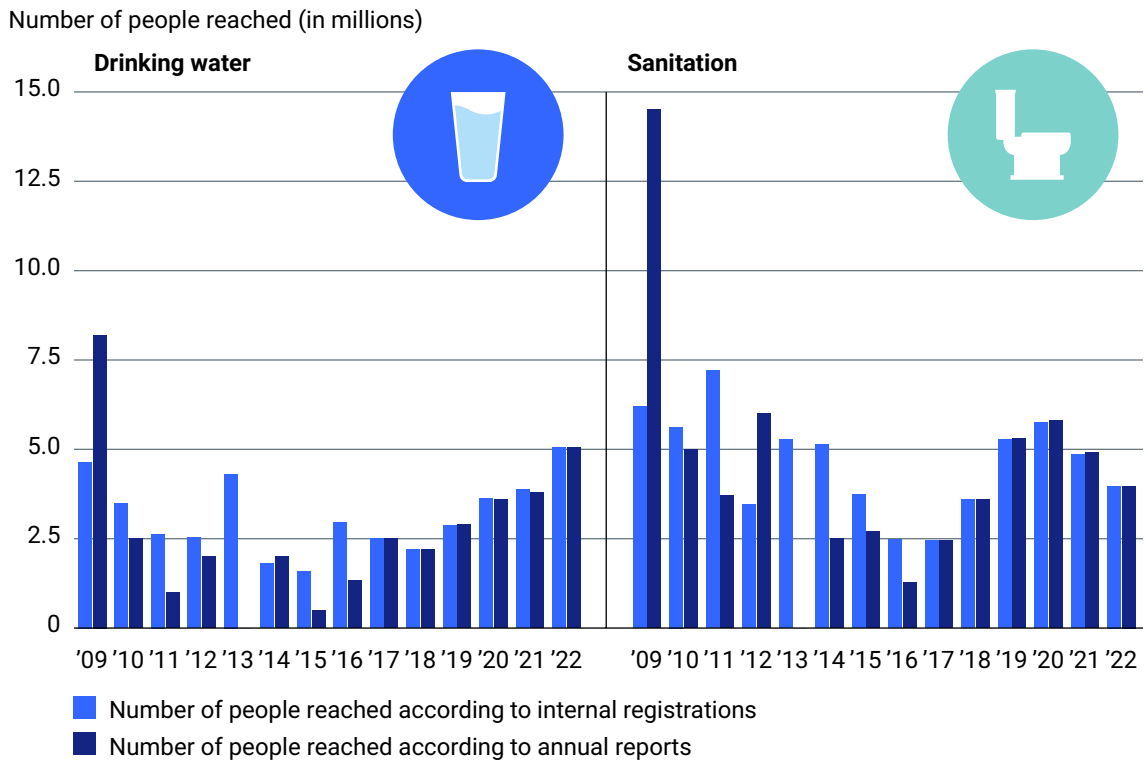
The minister has set 6 WASH policy objectives (see § 4.4.2). Her annual reports do not state whether the objectives have been met; the minister does not inform parliament about them. The results website provides more information on the policy objectives and associated results, but only in the form of examples. It does not systematically explain whether they are met.

7.3.3 Counting results

Historical figures are inconsistent

The Minister for BHOS uses 2 indicators to account for results in her accountability documents (budget and annual report), on the results website and in letters to parliament. Until the end of the 2016 reporting year, the figures in the annual reports were inconsistent with the internal registrations of results (see figure 11). The ministry does not have a persuasive explanation of the inconsistencies. There has been a clear improvement since 2017.

Figure 11 *Inconsistency between annual report figures and internal registrations*
Before 2017: annual report figures inconsistent with internal registrations



Reliability of results information not checked

The manager of the ministry’s results application samples the data entries at the end of each year to check their consistency with the figures in the implementing organisations’ annual reports. This check is not a verification of the reported results.

The Central Government Audit Service (ADR) also checks the reliability of the information in the annual report. It uses information from the manager’s checks to determine whether the numbers in the results application agree with those in the implementing organisations’ annual reports. The ADR’s opinion covers only the total calculated by the ministry based on the figures reported by the implementing organisations. The reliability of the results themselves is not verified.

8.

Learning from previous audits and evaluations

8.1 A learning organisations

The Ministry of BZ has established a project monitoring and evaluation system, with clear agreements on how it is to be used at both organisation level and individual activity level. The ministry has its own Policy and Operations Evaluation Department (IOB) that evaluates the results of Dutch foreign policy, including development cooperation. The IOB also helps policymakers account for policy results. The ministry has taken steps to strengthen its Monitor, Evaluation and Learn function (MEL) and has released additional MEL staff capacity.

In theory, learning from previous audits and evaluations is well-organised, but we could not establish from the decision-making documents we studied whether project management was based on monitoring information and evaluations.

We wrote in *Accountability Audit results 2022, Foreign Trade and Development Cooperation* (Netherlands Court of Audit, 2023) that investments in ‘learning’ often targeted the conditions for learning rather than learning itself. Learning is also, or primarily, a question of behaviour, an underappreciated aspect.

8.2 Not learning from policy

No interim evaluation of the period to 2016 (the MDG period) and the period between 2016 and 2020









During the transition from the MDG period (pre-2016) to the SDG period (see § 2.1), the minister did not evaluate the Netherlands' water and sanitation policy. An evaluation of the MDG period could have produced valuable lessons for the new 2016-2030 SDG period. In the 2016 WASH strategy, the minister promised parliament that she would carry out an interim evaluation of the policy in 2020. She did not carry out this evaluation of the WASH strategy. It was therefore not asked whether the policy was still appropriate or should be terminated or revised if results did not meet expectations. The IOB's 2012 evaluation, however, did sharpen the WASH strategy's focus on sustainable management.

The minister has not done enough with the lessons from previous audits and evaluations to steer policy

The minister has not applied in full the lessons learned from previous audits and evaluations to steer policy. For example, she accepted only 3 of the 8 recommendations we made in 2008, and of those 3 only 1 made it into policy (the recommendation to develop a monitoring system). See figure 12.

Figure 12 Recommendations from our 2008 audit and the minister's follow-up

The minister has adopted only 1 of the 8 recommendations in our 2008 audit report

Recommendation	Follow-up
▶ Release additional capacity without delay to underpin and operationalise the 50 million goal and steer implementation by results.	 No undertaking
▶ Integrate necessary conditions and criteria into the policy framework without delay.	 No undertaking
▶ Based on an informed policy framework, explain what activities help achieve the goal.	 No undertaking
▶ Underpin drinking water activities with good baseline surveys.	 No undertaking
▶ Develop a monitoring system to generate figures for annual reports and show where allocations are fixed.	 Adopted
▶ Select the regions/countries in which the goal must be achieved and prepare a plan to achieve it in 2008-2015. Proactively create opportunities and develop a monitoring system that generates effective management information.	 No undertaking
▶ Improve the quality of communication, in part by involving missions more closely, providing practical information and asking the right questions.	 Accepted by the minister but no firm undertaking linked to action
▶ Specify what the 50 million goal will cost.	 Accepted by the minister but no firm undertaking linked to action

Some of our findings from this present audit have been known for quite some time. It has been known since our 2008 audit that:

- There is no clear link between the goal and policy implementation.
- There is no plan outlining what must be done in which country to achieve the goal. The ministry does not manage proactively by results.
- Communication between embassies and the ministry is suboptimal.
- The minister has not prioritised her policy objectives (e.g. sustainable management, gender equality, reaching the very poorest). It is accordingly uncertain how implementing organisations must deal with conflicting objectives.
- There are no clearly defined targets for, e.g., sustainable management.

It has been known since the 2018 IOB evaluation that:

- New water and sanitation facilities are not managed sustainably and water quality often deteriorates between collection and consumption.

To solve the sustainable management problem, the then state secretary undertook to include a sustainability clause in contracts with implementing organisations (House of Representatives, 2012). The duration of the sustainability clause was extended from 10 to 15 years in 2016. So it is uncertain whether Dutch public money has delivered anything of lasting value.

9.

Conclusions and recommendations

The UN has set a goal of providing everyone with access to safe and affordable drinking water and good sanitary facilities by 2030 at the latest. The Netherlands is playing its part with the 30/50 goal. We have audited how the minister has implemented this goal in her policy and how the policy is implemented. We considered whether the policy information provided a good insight into results in developing countries, whether the accounting information was reliable and whether the minister applied the lessons learned from previous audits and evaluations to steer policy. We came to 3 conclusions.

9.1 Conclusion 1 – Poor policy formulation creates implementation problems

There is no underlying plan to achieve the 30/50 goal

The minister has not formulated precisely how the WASH strategy has to achieve the 30/50 goal. It is also not clear how many people the ministry wishes to reach through the embassies and how many through the policy department.

Prioritisation

Besides the 30/50 goal, the minister has set 6 WASH policy objectives but has not prioritised them. This accumulation of goals and objectives complicates the policy and makes it harder to implement. A project cannot achieve all policy objectives simultaneously. Policy is to reach the very poorest, for instance, but projects do not focus on this target group.

Sustainable management of results

The minister's 30/50 goal is a cumulative goal. How she will ensure that people have sustainable access to clean drinking water and sanitation is poorly developed.

Originally, the minister had wanted to guarantee access through a sustainability clause in grant award decisions, with implementing organisations guaranteeing the availability of the facilities for 15 years (House of Representatives, 2017a). But the clause proved unfeasible for legal reasons.

There is a risk that vulnerable groups will have only temporary access to clean drinking water and sanitation. This is a missed opportunity. The minister's goals must be feasible. What is the maximum feasible goal for sustainable management? What responsibilities can be delegated to implementing organisations and local authorities? Other sustainable management measures may be necessary to reach the very poorest rather than people who can afford to pay for clean drinking water and their own toilets. We therefore make the following recommendation:

Recommendation 1 – Define what is meant by sustainability (sustainable access to clean drinking water and sanitation) and map out what is required to achieve sustainable results. An appropriate exit strategy is necessary to ensure that people retain access when the Netherlands' involvement ends.

9.2 Conclusion 2 – Accounting information is not prepared correctly and does not give a complete and reliable view of results

We endorse the minister's approach and her setting of a long-term goal. There is a budget for the 30/50 goal and the minister tracks progress towards it by means of 2 indicators:

- the number of people who gain access to an improved source of water;
- the number of people who gain access to improved sanitary facilities and information on hygiene.

This approach enables the minister to monitor policy results, steer policy where necessary and account to parliament. The approach is subject to conditions:

- The goal must be clearly defined and incorporated into policy. As noted in conclusion 1, this is currently not the case.
- The indicators must be relevant to the goal and must be measured uniformly.

- Implementing organisations must know how to measure results and the measurements must be checked.

There are 2 problems with the indicators.

Indicators provided a limited view

Firstly, the figures used for the indicators are not calculated correctly. As the policy does not specify what must be counted, the results are not reliable. The minister counts more results for the 30/50 goal than agreed with parliament. Furthermore, results are not counted uniformly.

The minister's current use of the indicators does not provide the reliable figures necessary to effectively monitor progress towards the goal, steer policy and render account to parliament. In conclusion 1 we stated that the accumulation of goals and policy objectives complicated policy implementation. We therefore make the following recommendation.

Recommendation 2 – Take a critical look at current practice. Identify key policy goals and select the most appropriate indicators. Involve implementing organisations in the selection and make clear agreements on what has to be achieved and what information is needed to steer policy and inform parliament appropriately.

9.3 Conclusion 3 – The minister has not done enough with the lessons learned from previous audits and evaluations to steer policy

Learning involves taking a critical look at the past, making timely adjustments and applying the lessons. Many of the findings of this audit are not new. In this respect, little has changed since our 2008 audit of clean drinking water and sanitation. Furthermore, the minister does not adequately evaluate her policy. She has not evaluated the 2004-2015 MDG period and did not carry out an interim evaluation in 2020 of the current SDG Period.

We conclude that the minister has not made full use of the lessons learned from 15 years of audits and evaluations to steer her policy.

10. Response of the Minister for BHOS and our afterword

The Minister for Foreign Trade and Development Cooperation responded to our draft report on 14 September 2023. Her response is presented in full below. We close this chapter with our afterword.

10.1 Response of the Minister for BHOS

Weak policy formulation creates implementation problems

You base this main conclusion on the fact that there is no underlying plan on how to provide 30 million people with sustainable access to clean drinking water and 50 million people with sustainable access to sanitary facilities (the 30/50 goal) and there are no guidelines on the priorities of the WASH strategy's 6 policy objectives (parliamentary paper, 32605, no. 193). You recommend that a plan be developed with an appropriate exit strategy for the sustainable management of results.

I note that you are positive about the WASH strategy. I also acknowledge the tension you refer to between the various policy objectives (sustainable management, inclusivity, climate adaptation, etc.). In practice, this sometimes leads to difficult decisions and I have to find satisfactory, bespoke solutions. I ask implementing organisations to set context-specific priorities in consultation with the embassies and local authorities. The ministry and embassies plan and coordinate the required results in multiyear country strategies and annual plans.

Sustainable management of results

I agree that more attention needs to be paid to the sustainability of results and accept that giving the target group, especially vulnerable groups, only temporary access to WASH is a missed opportunity. Better planning and monitoring from the Netherlands, as you propose, could help but are only part of the solution. Providing sustainable access to WASH is complex because it depends on a raft of factors and actors. I can influence some but not all of them by, for instance, strengthening national WASH sectoral policy in programme countries.

Countries need to manage their WASH facilities sustainably. This calls for concerted local efforts and ownership in the programme countries. I note that country-specific programmes take account of local context, institutional capacity and the private sector potential to strike a balance between poverty and sustainable management. The best exit strategy for sustainable management is to ensure that efforts are embedded in the local setting. This can be achieved by working closely with the authorities in programme countries.

I point out to every partner that measures must be sustainable and apply the sustainability clause in agreements with them wherever possible. Dutch funding is also being applied to develop sustainability checks at sectoral WASH level. The checks can be seen as an audit of the WASH system with a view to strengthening sustainability through improved governance, professional service delivery and good monitoring systems. This will eventually improve the sustainability of all the Netherlands' efforts in programme countries.

The highest level of political support for sustainable access to WASH is essential. In the context of the UN 2023 Water conference, I therefore committed myself to work with several partners on Presidential Compacts for WASH. 11 countries, including Ghana and Ethiopia, are taking part in this initiative. More will follow.

Accounting information is not always prepared correctly and does not provide a complete and reliable view of the results

You come to this conclusion because you think the indicators give only a limited view of results and do not explain the extent to which policy objectives are achieved. In your opinion, the information underlying the indicators is not always prepared correctly. Your recommendation calls for better alignment of policy goals and indicators, the involvement of implementing organisations and clear agreements.

I agree with your conclusion that the two indicators provide only a limited view of all the WASH policy efforts and results. The WASH results framework also includes other development indicators that can be found on the results website. Indicators do not tell the entire story but are a starting point to assess results in context, supplemented with studies and evaluations. I accept the need to tighten up the results frameworks and indicators and am working on a new results framework for water. The new framework already offers more opportunity for qualitative measurements. The draft framework and the new methodological instructions have been discussed with various partners. I agree that the methodological instructions do not prevent differences of interpretation and that clear agreements with implementing organisations are essential regarding the use of indicators. The methodological instructions and their use will be developed further in the policy dialogue.

There is no one size fits all solution. Implementing organisations have to work with multiple donors. Their work can be frustrated if instructions are too prescriptive or if partners set different reporting requirements. For efficiency purposes, reporting instructions should not be excessive and should align with other donors' instructions wherever possible. Instructions should also take the SDG indicators into account.

The minister has not done enough with the lessons learned from previous audits and evaluations to steer policy

You consider the importance of learning and conclude that little has been done with the recommendations made in the 2008 NCA report. I acknowledge this importance and want to maximise opportunity to improve policy. I do not share your conclusion that little has been done with the 2008 report. The Policy Operations and Evaluation Department (IOB) evaluated the Netherlands' WASH policy in 2012. The main lessons learned from the two studies, and the underlying dilemmas, have been taken to heart, especially with regard to sustainability. I use the WASH knowhow and expertise available in the Netherlands and internationally to facilitate knowledge building in the countries themselves. Integrated water management receives more attention in both the WASH strategy and the WASH policy.

You correctly note that the WASH policy hasn't been evaluated since 2012. In principle, every policy field must be evaluated periodically, every 7 years at most. The WASH policy is an integral part of the study the IOB commenced at the end of 2022 to evaluate the coherence of Dutch policy and its impact on food security, water and climate adaptation in developing countries. In accordance with the Strategic Evaluation Agenda, WASH will also be evaluated in detail in 2024/2025.

Finally, I intend to raise your recommendations with the Directorate-General for International Cooperation (DGIS) as learning points for other development policy themes. To this end, a workshop will soon be organised for the staff concerned. I would be grateful if you were to take part in the workshop alongside the Policy Operations and Evaluation Department (IOB).

10.2 The Court of Audit's afterword

The Minister for BHOS agrees with our conclusions in several parts of her response. She also states that she will apply the recommendations as learning points for themes other than clean drinking water and sanitation. We are of course pleased with this. We are more than willing to help alongside the IOB. Nevertheless, the minister does not seem to agree with our report on a number of key points.

There is inadequate assurance that Dutch efforts will be managed sustainably. The minister correctly states that she cannot influence all the factors at play. In our opinion, this is why it is so important to determine exactly what can be done. The sustainability clause that the minister refers to as one of the solutions has so far seen limited application. At present, it applies to just 2 organisations.

We stress that the findings, conclusions and recommendations in this report substantially correspond with those in previous audits and evaluations by the Court of Audit and the IOB. We had expected the Minister for BHOS to give a more concrete response to our report as it was clear that previous efforts had not resolved the problems detected. Our audit found that a significant proportion of the sustainability undertakings made in response to the IOB's 2012 report have not been followed up. Only by applying all the lessons learned in previous years regarding possible improvements can the minister and parliament ensure that Dutch public money is spent abroad as efficiently as possible and that more people receive access to clean drinking water and sanitation.

Appendices

Appendix 1 Partner countries, focus countries and focus regions

As from 2022	2018–2022	2012–2017	2007–2012
Minister Schreinemacher	Minister Kaag (refers to focus regions)	Minister Ploumen	Ministers Knapen and Koenders (policy is continued)
Group 1 (broad-based development cooperation relationship): Mali, Niger, Burkina Faso, Yemen, Palestinian Territories, Uganda, Ethiopia, South Sudan, Sudan, Burundi, Mozambique, Benin.	Group 1 (countries in regions): Lebanon, Jordan, Iraq, Mali, Niger, Nigeria, Ethiopia, Kenya, South Sudan, Somalia, Sudan, Burundi, Uganda	Group 1 (aid relationship): Afghanistan, Burundi, Mali, Yemen, Rwanda, South Sudan, Palestinian Territories.	Group 1 (accelerated MDG achievement): Bangladesh, Benin, Bolivia, Burkina Faso, Ethiopia, Yemen, Ghana, Kenya, Mali, Mongolia, Mozambique, Nicaragua, Rwanda, Senegal, Tanzania, Uganda, Zambia.
Group 2 (specific development objectives): Bangladesh, Egypt, Kenya, Jordan, Lebanon, Iraq, Afghanistan, Somalia, Chad, Tunisia.	Group 2 (phasing out): Rwanda, Ghana, Indonesia, Benin, Mozambique.	Group 2 (transition relationship): Bangladesh, Benin, Ethiopia, Ghana, Indonesia, Kenya, Mozambique, Uganda.	Group 2 (security and development): Afghanistan, Burundi, Colombia, Congo, Guatemala, Kosovo, Pakistan, Palestinian Territories, Sudan.

Group 3 (combination countries): Egypt, Ghana, Morocco, Nigeria, Senegal, Côte d'Ivoire, Kenya, South Africa, Bangladesh, India, Indonesia, Vietnam, Colombia, Ukraine.

Group 3 (broad-based relationship): Egypt, Georgia, Indonesia, Moldova, Vietnam, South Africa, Suriname.

Appendix 2 Summary conclusions and recommendations

Conclusions	Recommendation	Response of the minister
Poor policy formulation creates implementation problems	Define what is meant by sustainability (sustainable access to clean drinking water and sanitation) and map out what is required to achieve sustainable results. An appropriate exit strategy is necessary to ensure that people retain access when the Netherlands' involvement ends.	The minister makes no definite undertaking regarding our recommendation.
Accounting information is not prepared correctly and does not give a complete and reliable view of results	Take a critical look at current practice. Identify key policy goals and select the most appropriate indicators. Involve implementing organisations in the selection and make clear agreements on what has to be achieved and what information is needed to steer policy and inform parliament appropriately.	The minister makes no definite undertaking regarding our recommendation.
The minister has not done enough with the lessons learned from previous audits and evaluations to steer policy	-	The minister does not share this conclusion.

Appendix 3 Methodology

Audit questions

The problem definition for our audit was:

Is accounting information for the Minister for BHOS's water and sanitation policy prepared correctly, does policy information provide an adequate view of the policy results achieved locally and has the minister learnt from previous audits, evaluations and information on policy results?

We answered the problem definition with the aid of the following audit questions:

1. Is SDG 6 (as from 2016) incorporated consistently in the minister's general policy goals regarding access to adequate sanitary facilities and drinking water?
2. Have the minister's general policy goals been consistently translated into the drinking water and sanitation goals for each country and the performance of specific activities?
3. Is there appropriate underpinning to ensure that drinking water and sanitation policy will contribute to the minister's policy goals?
4. What resources did the minister release for the drinking water and sanitation theme for each of the years 2008-2021 and did the minister achieve the intended goals in 2008-2021?
5. Is there a difference between the results of bilateral activities and the results of multilateral activities?
6. Does the minister set appropriate requirements regarding the water and sanitation activities performed in partner countries and do the activities meet the minister's requirements?
7. Are results measured correctly?
8. Is the accounting information complete and prepared correctly?
9. Does the accounting information give a satisfactory view of local water and sanitation policy results?
10. Has the minister successfully followed up on undertakings given in response to the recommendations of previous studies (NCA audits and IOB evaluations) to steer policy?
11. Has the minister applied lessons learned to develop new policy?
12. Has the minister applied lessons learned from previous activities to develop new activities?
13. Does the minister use available policy information to steer activities in a timely manner?
14. Has the minister organised her learning capacity effectively?

Audit implementation

In phase 1 we looked at the information available in the Netherlands on policy formulation, implementation, accountability, results and learning points. We also held many interviews with staff at the ministry and at project implementers.

In phase 2 we visited 3 countries out of a selection of 12 in which the Minister for BHOS was implementing WASH policy (see final paragraph below, Selection of countries visited). By visiting a large number of projects we gained a better understanding of how policy worked in practice. We also tested our phase 1 findings in this phase.

In phase 3 we interviewed Dutch embassy staff with responsibility for WASH policy in the other 9 countries in our selection of 12. We used the interviews to determine whether the facts learned from our country visits also applied more widely.

Country selection

The Minister for BHOS implemented WASH policy in 39 countries during the audit period. We took these 39 countries as the basis to select countries to visit in phase 2 and/or for interviews in phase 3. We selected the countries on 3 criteria:

- Expenditure of at least €20 million since the Ministry of BZ became active in the country,⁷;
- Extended period of activity, at least 7 years in 2008-2021;
- Expenditure of at least €3 million per annum during at least 5 years.

Based on these criteria, we selected 12 countries as the focus of our audit. In phase 3, we tested the extent to which the findings from our country visits could be generalised.

We answered the question on goal achievement using the accounting information prepared for activities in all countries, not only those in the sampled countries. The selection of 12 countries enabled us to form an opinion on the quality of policy implementation, accountability and learning capacity in respect of a substantial proportion of expenditure. We expected the quality to be highest in countries where most expenditure was incurred. These would be the most likely cases of high-quality implementation, accountability and learning. This also means that if quality were lower in the 12 selected countries, it would most likely not be higher in the other 27 countries.

Selection of countries visited

Our selection of the 3 countries we visited sought the widest possible variety in type of activity, central and local funding, urban and rural projects and funding mechanisms. The security situation meant not all countries were suitable to be visited. We ultimately selected Ghana, Bangladesh and Mozambique. The other 9 countries in the initial selection of 12 were South Sudan, Palestinian Territories, Yemen, Benin, Kenya, Indonesia, Ethiopia, Sudan and Egypt.

Appendix 4 Standards framework

Evaluative audit

We assessed the extent to which the audit met our standards. We could then express an opinion. The audit is therefore an evaluative audit. The Netherlands Court of Audit conducts its audits in accordance with the INTOSAI Framework of Professional Pronouncements (IFPP). The framework promotes the independence, transparency and integrity of audit (see www.issai.org).

We evaluated the quality of policy implementation against the following standards:

- The minister formulates her goals in SMART-C terms.
- The minister applies a theory of change that explains how she intends to achieve her goals. The theory of change must satisfy the following criteria:
 - prepared for a specific policy and including policy goals;
 - valid and plausible: the policy's target group's presumed behavioural mechanisms are consistent with the latest knowledge on behavioural mechanisms in the literature. The mechanisms clause in the theory must be plausible;
 - the assumptions underlying the theory must not be contradictory and must be logically coherent;
 - the theory must consider variables that can be influenced by policy;
 - the concepts applied must be defined clearly and unambiguously;
 - all expected policy effects must be taken into consideration including potential secondary effects and adverse effects;
 - all parties involved in policy implementation must understand what is expected of them;
 - policy must still be relevant when the effects are felt.
- Projects funded by the minister meet the minister's criteria.
- Project results (outputs plus goal achievement, effectiveness and efficiency) are reported by means of valid local measurements.
- The minister's accounting information is complete, prepared correctly and provides an adequate up-to-date view of the policy results.
 - concepts must be measured validly: i.e., concepts must be operationalised and measured such that what has to be measured is measured;
 - accounting information must be prepared in an orderly and auditable manner;
 - accounting information must be accessible to users;
 - accounting information must provide an adequate and realistic view;
 - accounting information may not be open to more than one interpretation;

- accounting information must be used impartially (fairly, objectively and neutrally);
- the minister must provide an insight into the quality of the data used and their source.

We evaluated 'learning from policy information' against the following standards:

- The minister fulfils her undertakings made in response to recommendations from previous audits and evaluations. The minister has demonstrably incorporated the recommendations into policy.
- The minister demonstrably uses insights from evaluations and monitoring information to develop new policy. The minister asks whether policy is still appropriate, whether new policy is needed, whether policy should be intensified and whether policy should be ended if results fail to meet expectations.
- The minister has established a system to learn from previous evaluations and monitoring information and uses the lessons learned to steer policy, introduce new policy or to end activities where appropriate. The system must be viable at both ministry level and at individual activity level.

Appendix 5 Abbreviations

ADR	Central Government Audit Service
BHOS	Foreign Trade and Development Cooperation
BZ	Foreign Affairs
IOB	Policy Operations and Evaluation Department
JMP	Joint Monitoring Programme
MDG	Millennium Development Goals
MEL	Monitor, Evaluate and Learn
MLS	Multiyear Country Strategy
NCA	Netherlands Court of Audit
NGO	Non-Governmental Organisation
OS	Development Cooperation
SDG	Sustainable Development Goals
WASH	Water, sanitation and hygiene
30/50 goal	Minister for BHOS's goal to provide 30 million people with access to clean drinking water and 50 million people with access to sanitary facilities between 2016 and 2030.

Appendix 6 References

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Appendix 7 Endnotes

1. Expenditure on water and sanitation was lower in 2022 than in previous years because substantial payments were postponed from 2022 to 2023.
2. The figures on the number of people reached in figure 3 are taken from internal registrations of results compiled by the ministry.
3. The figures on the number of people reached in figure 4 are taken from internal registrations of results compiled by the ministry. The minister reported in her annual report and on the results website that fewer people were reached in 2016. The minister could not explain the differences.
4. The WHO and UNICEF monitor the progress of SDG 6 through the UN Joint Monitoring Programme (JMP). The JMP defines improved drinking water in a water ladder (see data.UNICEF.org). Access to clean drinking water must be at Safely managed or Basic level.
5. The WHO and UNICEF monitor the progress of SDG 6 through the UN Joint Monitoring Programme (JMP). The JMP defines improved sanitary facilities in a sanitation ladder (see data.UNICEF.org). Access to sanitary facilities must be at Safely managed or Basic level.
6. SMART is a acronym for specific, measurable, achievable, realistic and time-bound. SMART goals provide a concrete roadmap to achieve a goal and prevent uncertainty about what has to be done.
7. This is local funding.

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