

UN-Water GLAAS
**TrackFin
Initiative**

Tracking financing to
sanitation, hygiene and
drinking-water at the
national level

GUIDANCE DOCUMENT SUMMARY FOR DECISION-MAKERS

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It has been clearly established that the level of financial reporting currently available in the water, sanitation and hygiene (WASH) sector is often insufficient to make sound, evidence-based planning and budgeting decisions. This document introduces the TrackFin (tracking financing) initiative—a methodology that tracks financial flows into and throughout the WASH sector. Tracking finance in this way enables a comprehensive understanding of what funding is available for which specific purposes, through what providers and funding channels. Evidence-based policy decisions can then be taken, and interventions more accurately targeted. A full description of the method can be found on the WHO website at http://www.who.int/water_sanitation_health/news-events/trackfin-initiative/en/.

This Summary Document is aimed at decision-makers requiring an overview of the method and what it entails, with a particular focus on the benefits it offers at policy and strategy levels. Successful application depends, above all, on willingness to build and strengthen the institutions that will carry out the work, as deep-rooted institutionalization lies at the core of the method.

Acknowledgements

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Water, Sanitation and Hygiene in 2015

The year 2015 represents a major milestone as the culmination of the Millennium Development Goals (MDGs). In assessing global progress towards the MDG targets, there can be no doubt that during the fifteen-year period from 2000 to 2015, great strides have been made. There is no cause for complacency, however, and with the advent of the Sustainable Development Goals (SDGs), efforts in all regions and across all sectors are now being renewed.

A brief review of progress in the area of drinking-water and sanitation shows that 91% of the global population now uses an improved drinking-water source, as opposed to 76% in the baseline year of 1990. The drinking-water target is therefore considered as met, although there are significant regional and intra-country disparities. The UN-designated least developed countries (LDCs) did not meet the target, although 42% of their current population has gained access since 1990. Sub-Saharan Africa did not meet the MDG target but still achieved a 20 percentage point increase in the use of improved drinking-water sources.¹ It is essential to remember, however, that “improved” sources are not necessarily synonymous with safe sources. The safety of even improved drinking-water sources is highly variable and in a substantial number of cases does not protect health.² Millions continue to be exposed to dangerous levels of biological contaminants and chemical pollutants in their drinking-water due to inadequate management of urban, industrial or agricultural wastewater.³

While many more countries are now putting in place water safety plans and working cross-sectorally on integrated water resource management, there is ever-greater need for research on water quality, and for health-based risk assessments of existing and emerging water hazards.

The MDG sanitation target was not met. It required extending access to those lacking even basic sanitation from 54% to 77%, but in 2015 the percentage with global access stood at 68%. This figure masks significant progress in a number of developing countries, some of which started with very low coverage. None of the least developed countries met the sanitation target, however, with only 27% of the population in these countries gaining access to basic sanitation since 1990. Disparities between urban and rural areas everywhere continue to be quite stark. Of the global urban population, 82% uses improved sanitation facilities as opposed to only 51% of the rural population. Despite progress in some countries, open defecation is still a major problem globally, with nine out of ten people still practising open defecation living in rural areas.⁴

Behind these dry numbers on water and sanitation lie huge implications for health and development. Nor are they inclusive. No MDG target for hygiene practices was established, although these play a major health role. Hygiene practices are, however, monitored by the WHO/UNICEF Joint Monitoring Programme for Water Supply and Sanitation (JMP). Data from this source for over 50 countries show low levels of handwashing. Hundreds of millions

1 WHO/UNICEF Joint Monitoring Programme for Water Supply and Sanitation (JMP) (2015). Update and MDG Assessment. WHO, Geneva.

2 UNICEF/WHO Joint Monitoring Programme for Water Supply and Sanitation (JMP) (2012). Progress on Drinking Water and Sanitation: 2012 Update. UNICEF and WHO, New York.

3 WHO (2013). Water Quality and Health Strategy, 2013-2020. WHO, Geneva.

4 WHO/UNICEF Joint Monitoring Programme for Water Supply and Sanitation (JMP) (2015). Update and MDG Assessment. WHO, Geneva.

of people have little or no access to soap and water, preventing a basic act that effectively blocks the spread of disease.¹

Yet progress brings huge dividends. As many as 842,000 deaths from diarrhoeal diseases each year could be prevented by improved water, sanitation and hygiene.² Basic hygienic practices by birth attendants can reduce the risk of infections, sepsis and death for infants and mothers by up to 25%, yet many health facilities lack even basic water and sanitation facilities.³

Economic benefits of investing in water and sanitation are considerable: they include an overall estimated gain of 1.5% of global GDP and a US\$ 4.3 return⁴ for every dollar invested in water and sanitation services, due to reduced health care costs for individuals and society, and greater productivity and involvement in the workplace through better access to facilities.

The MDG process has highlighted both progress and failure in improving access to drinking-water and sanitation, and underscores the need for more accurate methods to track progress and identify gaps as attention turns to the SDG framework.

SDG Goal 3 on ensuring healthy lives at all ages calls for universal health coverage, noting that to achieve this will require significant reduction in chronic and infectious disease as well as reduction in waterborne epidemics and water pollution. It is clear that many of the SDG health targets cannot be achieved without sufficient clean water and adequate sanitation for the prevention and management of disease both in homes and in health-care settings. Efforts under Goal 6 to improve water, sanitation and hygiene therefore represent significant contributions to achieving universal health coverage as called for in Goal 3.

Universal access to drinking-water and sanitation cannot be achieved without a much sharper focus on inequalities in access between groups—rich and poor, rural and urban, or groups disadvantaged in relation to the general population. These principles are embodied in international instruments such as the Ngor Declaration agreed at the 4th Meeting of African Ministers on Water and Sanitation (AfricaSan) held in Senegal in May 2015, whose vision for sustainable sanitation and hygiene services includes the requirement to “establish and track sanitation and hygiene budget lines that consistently increase annually to reach a minimum of 0.5% GDP by 2020”.⁵

The Ngor Declaration also calls on the African Ministers’ Council on Water (AMCOW) to facilitate the establishment and management of systems and processes for performance monitoring and accountability against its provisions.

Better quality and more finely disaggregated WASH data will help identify inequalities and allow more precisely targeted interventions. This in turn will help to clarify the centrality of water and sanitation’s role in all health and development work—a role that has to be taken into account in profiling the sector and in national budget and finance decisions.

1 WHO/UNICEF Joint Monitoring Programme for Water Supply and Sanitation (JMP) (2015). Update and MDG Assessment. WHO, Geneva.

2 WHO (2014). Preventing diarrhoea through better water, sanitation and hygiene. WHO, Geneva.

3 WHO/UNICEF (2015). Key Facts from JMP 2015 Report. Available at: http://www.wssinfo.org/fileadmin/user_upload/resources/JMP-2015-update-key-facts-English.pdf

4 WHO (2012). Global costs and benefits of drinking-water supply and sanitation interventions to reach the MDG target and universal coverage. WHO, Geneva.

5 The Ngor Declaration on Sanitation and Hygiene, 25–27 May 2015, Dakar, Senegal.

What is TrackFin?

One such measure expected to contribute significantly to future progress in the WASH sector is the TrackFin (tracking financing) initiative. Outputs from the UN-Water Global Analysis and Assessment of Sanitation and Drinking-Water (GLAAS) indicate that there are substantial gaps in our understanding and tracking of financing to the WASH sector, and that the level of financial reporting currently available is often insufficient to make sound, evidence-based planning and budgeting decisions. The TrackFin methodology has the potential to fill this gap, and generate a body of information over time that will greatly enhance existing knowledge about WASH sector financing. At the same time, it can facilitate country initiatives in working towards the SDG provisions, and contribute to more accurate international reporting.

The World Health Organization (WHO) is leading the TrackFin initiative under UN-Water GLAAS. Its objectives are to define and test a globally accepted methodology to track financing to WASH at the national level and facilitate evidence-based decision-making. Building on experience in the health sector, WHO has developed a detailed Guidance Document on the methodology, aimed at institutions responsible for monitoring and financing the WASH sector at the national level. Using standard classifications, the method enables countries to comprehensively track financing into and through the sector, identifying how funds are allocated and used at national, district, and local levels. The end product is a set of WASH-related accounts and indicators, referred to as WASH Accounts.

Presented in tabular format designed to enable comparisons within and between countries, the methodology addresses four basic questions:

1. What is the total expenditure throughout the sector?
2. How are funds distributed between the different WASH services and types of expenditure, such as capital expenditure, operating and maintenance costs, and the cost of capital?
3. Who pays for WASH services?
4. Which entities are the main channels of funding for WASH and what is their respective share of total spending?

The method will permit more specific policy questions to be asked and answered, if data at the appropriate level can be acquired. Data could, for example, be broken down by region to evaluate the distribution of WASH expenditure at that level, and to examine issues of equity. Early identification of policy questions is essential, as the data-collection procedures and subsequent levels of analysis must be geared to answering these questions.

Answering these four key questions – and any others a country chooses to identify – will provide decision-makers with powerful and accurate information for use at both the technical and policy level. This information can be used to enable better-informed decisions on WASH interventions and targeting.

The methodology has been developed in collaboration with leading national WASH sector institutions, national statistics offices, and finance departments. High-profile international bodies such as the UN Department of Statistics, the OECD and the World Bank are also involved, as they recognize that the information deficit identified across the sector must be addressed as a matter of urgency if significant further progress is to be made on core development and health issues in the context of the SDGs.

The TrackFin initiative is managed by a small secretariat located at WHO. Its purpose is to provide overall methodological guidance for the work at the international level, as well as training for countries interested in applying the methodology. In response to country requests, WHO can provide support to national stakeholders planning to prepare WASH Accounts. The long-term aspiration of the TrackFin initiative is to develop a common approach to generating consistent, reliable, and comparable financial data in the WASH sector. This in turn will facilitate improved decision-making at the national level, as well as benchmarking within and across countries.

The approach has been successfully piloted in Brazil, Ghana and Morocco. On the basis of this experience and lessons learned, it is now being implemented in other countries. The method is refined according to identified needs, and updated with successive applications within and among countries.

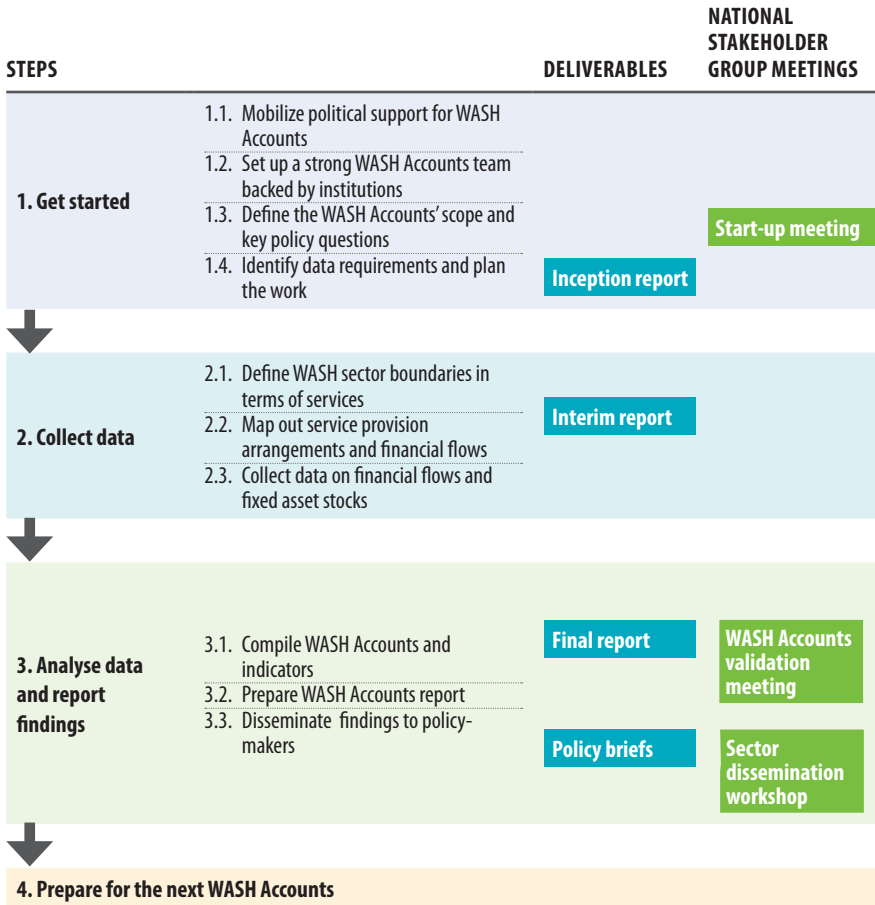
Benefits of the TrackFin approach

Countries choosing this approach will be those committed to improving their water, sanitation and hygiene coverage, and prepared to innovate to do so. While the TrackFin approach requires organization and commitment, and above all willingness to institutionalize the process on a long-term basis, investing the requisite human and financial resources in the process brings permanent benefits. These include strengthened national systems for the collection and analysis of financial information for WASH policy and programme purposes; better understanding of how WASH financial resources are allocated, both nationally and globally; and the ability to determine whether these are appropriately and equitably targeted in order to achieve their intended purpose. Moreover, the enhanced institutional capacity needed to deliver WASH Accounts on a regular basis will not only strengthen the sector, but increase its voice and capacity in cross-sectoral activities.

A brief summary of what is involved in each phase of the method follows, with particular emphasis on the indicators it can generate for policy purposes.

Figure 1

Overview of proposed methodology to track WASH financing at the national level



Source: Authors.

Step 1 – Getting Started

This initial step puts in place the institutional and personnel arrangements required, sets the framework of the exercise including the policy issues to be addressed, identifies existing relevant data and draws up a data collection plan.

The key tasks include:

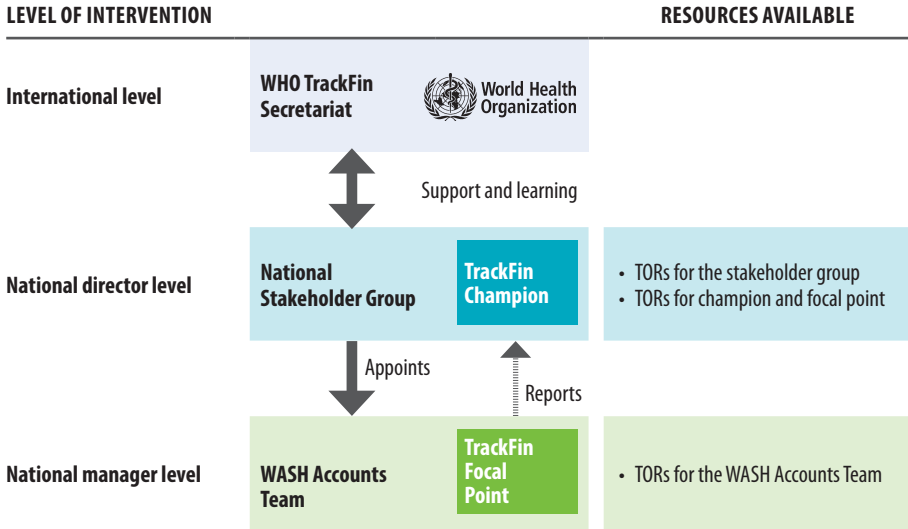
- Mobilizing high-level political support for the concept of WASH Accounts, and putting in place the necessary support mechanisms such as a national Focal Point and stakeholder group, as well as a strong technical team (the WASH Accounts team) to carry out the work;
- Identifying the key policy questions the WASH Accounts exercise sets out to answer;
- Deciding on the optimum timeframe for the exercise and its geographic scope;
- Identifying data requirements, existing relevant data, and a data collection plan; and
- Preparing an inception report.

Figure 2 demonstrates the arrangements that need to be put in place to carry out all aspects of the WASH Accounts exercise. It may seem that new functions and mechanisms are needed. Any institutional arrangements put in place for the purpose are, however, intended to remain permanently; they will enhance the work of the entire sector, particularly if the exercise is undertaken iteratively as the method intends.

Once the tasks in Step 1 have been completed and all personnel involved have been identified and put in place, an **inception report** should be prepared and approved. This should reflect the institutional arrangements made, and any existing information and data that have been identified in preliminary work, together with a work plan and detailed budget for producing the WASH Accounts.

Figure 2

Organizational arrangements required to develop WASH Accounts



Step 2 – Collecting data

In this step, decisions are made concerning the type and level of data that the country requires to answer the policy questions it has identified. Data are collected using the TrackFin approaches, and the results entered into a dedicated WASH Accounts database.

The key tasks include:

- Defining sector boundaries in terms of WASH services;
- Identifying and classifying WASH actors, uses, and financing types according to the TrackFin system of classification;
- Mapping WASH sector financing based on this classification;
- Gathering data on financial flows at the source, using the two approaches recommended by the TrackFin method in parallel;
- Gathering data on fixed asset stocks;
- Entering the financial data into a specifically created WASH Accounts database;
- Reconciling the data, identifying information gaps, and acquiring further data where feasible; and
- Preparing an interim report.

This step provides all the “raw material” needed to generate the answers to the basic four questions inherent in the method, as well as any further policy questions a country identifies in Step 1. To assist the classification process and to ensure maximum compatibility within and between countries, the TrackFin classification method should be used. This draws on all existing internationally recognized methods, offering improvements where weaknesses have already been identified.

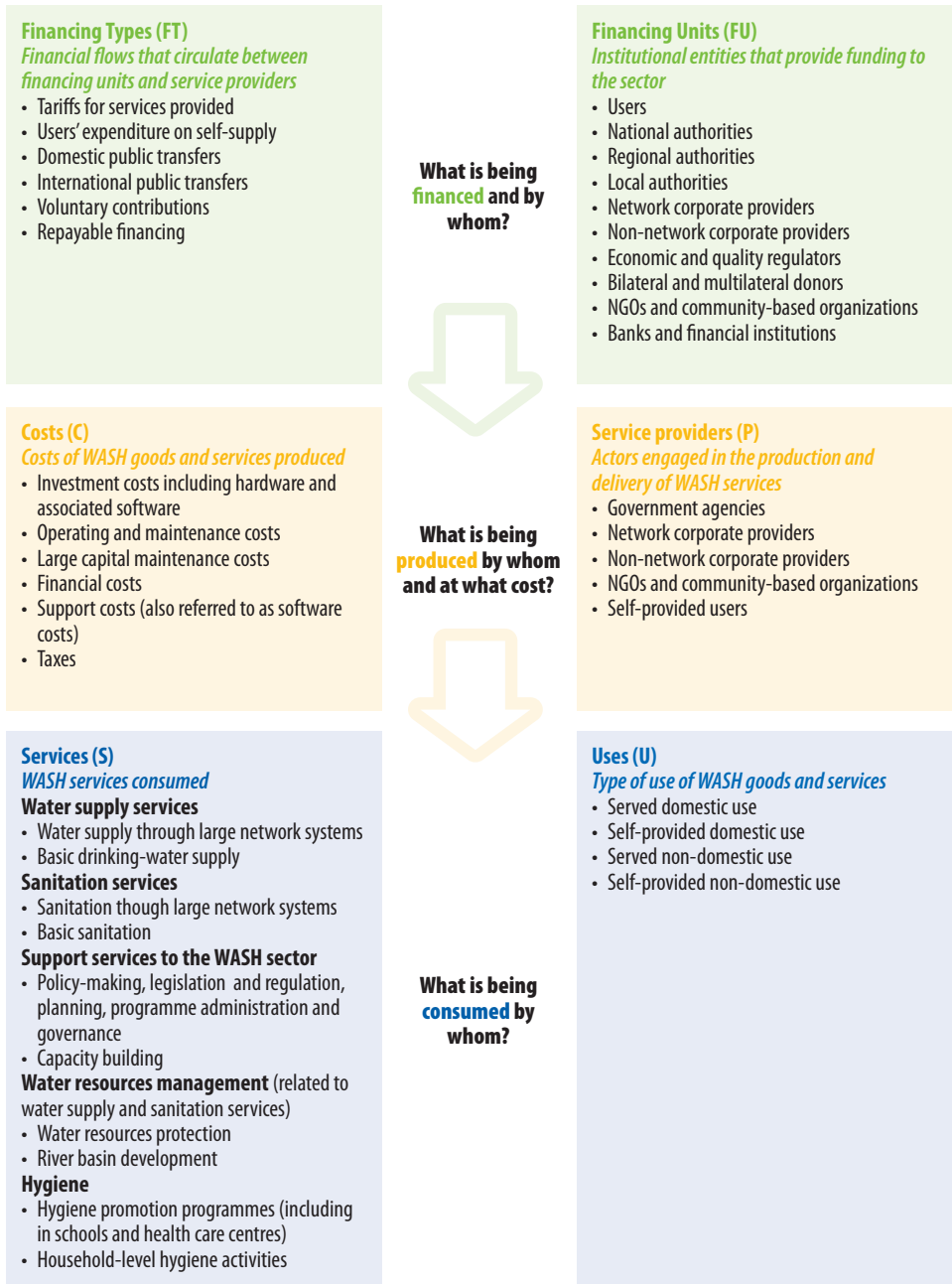
Once countries have carried out the classification exercise, they should map their financial flows. Figure 3 provides an illustrative example of financial flows and the actors involved in directing and receiving them.

Before any further data collection activities start, the WASH Accounts team should prepare an **interim report** summarizing key findings to date. This report should form the basis of intensive discussions with the national stakeholder group and other senior WASH actors on current data availability, constraints, and ways of filling gaps. The outcome of these discussions will inform decisions on the need for further data collection exercises.

Once all possible new and existing data have been acquired and entered into the WASH database, they can be processed into the tables required by the methodology and that form the actual WASH Accounts.

Figure 3

Mapping financial flows for WASH service provision: illustrative example



Source: Adapted from WHO (2014) UN-Water GLAAS TrackFin Initiative Tracking financing to sanitation, hygiene and drinking-water at national level. World Health Organization, Geneva. WHO/FWC/WSH/14.01

Step 3 – Data analysis and reporting

This critical step consists of computing the WASH Accounts tables referred to above, and generating the associated indicators. This draws out the policy implications in respect of the key questions identified at the start of the process. From a total of eleven tables proposed by the method, countries may choose to increase or decrease the number of tables and indicators they prepare, depending on policy priorities and the information acquired. Certain core tables are required to fully answer the four basic questions.

The key tasks include:

- From the comprehensive list of potential WASH Accounts tables, select those most relevant to the data obtained;
- Compile the necessary WASH tables, and from these extract the appropriate indicators and responses to the policy questions;
- Prepare the final report;
- Present the WASH Accounts findings to the national stakeholder group for validation, then prepare an Executive Summary;
- Use the findings to prepare policy briefs for decision-makers on each question or other issue of importance identified through the process; and
- Disseminate and publicize the findings, communicating the findings to a wide national audience.

The **final report** should present the results systematically, interpreting results in the context of the country's policy questions and need for reforms. It should also provide careful documentation of the sources, classifications and methods used to estimate the results, so that the differences observed between countries, or for one country over time, can be understood and placed in appropriate context. When the report has been validated by the stakeholder group and other key figures, an Executive Summary should be prepared. This Summary encapsulates the policy findings.

To supplement the WASH Accounts final report, the team should draw out a number of concise policy briefs. These should address the main policy issues identified in Step 1, together with any other major issues that emerged as a result of applying the methodology, and can be used at various stages of the policy process for purposes such as:

- Advocacy and fundraising
- Defining financing strategies, budgeting and planning
- Monitoring and regular tracking of funding, commitments, and targets

- Benchmarking against other sectors or other countries
- Coordinating donor aid.

Each brief should respond to a specific policy question, such as:

- Does the geographic distribution of WASH sector expenditure need rebalancing?
- Does the country need to spend more on sanitation?
- How can additional funding from users be leveraged?
- Is the balance between rural and urban sanitation appropriate?

Writing these briefs will require a solid understanding of the sector and the key policy decisions under debate.

The policy briefs should be publicized and circulated as widely as possible throughout the WASH sector and other appropriate levels of government. Broad dissemination is crucial to raise awareness, gain support, and create demand for further information of this kind. If, as the method recommends, the data and findings are made available online, they can be further used by a variety of national and international actors such as NGOs, think tanks, or policy research institutions.

Step 4 – Prepare for the next round of WASH Accounts

While the preparation of the final report and policy briefs concludes an ongoing WASH Accounts exercise, the succeeding round should be planned concurrently with the final phase to ensure no loss of momentum and to capitalize on political attention to the findings of the prior phase. If momentum is not maintained, crucial capacity and experience may be lost.

Key tasks include:

- Making recommendations for the next exercise in terms of: scope and duration; timing for the next data collection phase; testing other data estimations methods; identifying any additional data required; and identifying improvements needed to existing information systems;
- Planning for fundraising and increasing the capacity of the WASH Accounts team; and
- Providing feedback to the TrackFin Secretariat on methodological improvements.

The importance of indicators in the TrackFin methodology

The four steps outlined above summarize the TrackFin methodology. As the overall objective of developing WASH Accounts is to inform evidence-based policy and decision-making, and the outputs most relevant to decision-makers are likely to be the indicators created by the process, their construction and the role they play are further explained here.

WASH Accounts indicators are key figures on sector expenditure derived directly from the WASH Accounts tables. These indicators are directed principally to national policymakers, but also serve to facilitate international reporting. Box 1 below provides examples of the indicators that can be calculated from the WASH Accounts tables. Others can be drawn out depending on the policy questions selected and the type of data generated through the exercise.

Box 1

Key WASH Accounts Indicators

1. Total WASH expenditure at the national level
2. Total WASH expenditure per capita at the national level
3. Total WASH expenditure in the country as a percentage of GDP (This can be compared to the total health expenditure as a percentage of GDP.)
4. Expenditure on sanitation as a percentage of total WASH expenditure
5. WASH expenditure in the urban sector as a percentage of total WASH expenditure
6. Public expenditure on WASH as a percentage of total public expenditure (Public expenditure includes funding from national, regional and local authorities, bilateral and multilateral donors for all domestic public transfers, international public transfers, and public loans.)
7. User expenditure as a percentage of total WASH expenditure
8. Domestic public transfers as a percentage of total WASH expenditure
9. International public transfers as a percentage of total WASH expenditure
10. Total maintenance and operating costs as a percentage of total WASH expenditure

The headline figures these indicators generate are used at various stages of the policy process as defined in Step 4 above, and to produce the concise policy briefs aimed at decision-makers and a wide national audience.

For a more complete understanding of the relationship between the WASH Accounts tables and the indicators they can generate, see Table 1 – Links between WASH Accounts information and policy questions, annexed to this document.¹

¹ See also Methodological Note No. 7 – WASH Accounts Tables and Indicators. This contains all potential tables, explaining in detail how they are created and for what purposes they can be used. This Note is annexed to the full Guidance Document on the methodology, which can be found online here: http://www.who.int/water_sanitation_health/news-events/trackfin-initiative/en/.

Lessons from Phase 1

The three countries that piloted the TrackFin approach – Brazil, Ghana, and Morocco – have identified the main challenges they faced in applying the TrackFin methodology, and ways to progressively overcome them. All three countries plan to repeat the exercise in order to consolidate the institutionalization of the process and improve the accuracy of the estimates produced.

All three countries have identified ways to reinforce coordination between the institutions in charge of financing. This requires a more active role on the part of decision-makers.

Better ways of capturing local government or local authority expenditure have been identified through the development of reporting frameworks such as those currently used in Brazil. Further development of existing reporting tools will take place, and nationally representative sampling surveys on WASH spending at the local government or authority level are planned.

Preparatory work on forthcoming household surveys will take place to ensure a more appropriate level of data disaggregation on household expenditure, particularly in respect of self-supply.

A specific approach to data collection from NGOs operating in the WASH sector is needed, as these are major contributors in many countries. Ghana is working with NGOs to develop financial reporting systems.

All three countries plan to work with donors on a collaborative framework to improve data collection on international transfers, with a particular view to obtaining disaggregated data. Financial support from donors for institutionalizing the WASH Accounts process will also be sought.

Geographic disaggregation requires harmonized definitions of urban and rural areas to ensure consolidated estimates from all institutions involved. Morocco and Ghana will address this issue in the next phase, while Brazil has committed to producing WASH Accounts for each state in the next iteration.

A specific approach in the TrackFin methodology for obtaining data on hygiene expenditure is now urgent. Efforts were made in the pilot exercises but these yielded very incomplete results. A common definition for hygiene is now urgently required, together with a list of hygiene activities for which expenditure data can be collected.

The pilot studies confirm that the methodology is broadly applicable and does not require major modification prior to further use. Some aspects that will require further attention as more information becomes available are repayable finance, cost classification, and methods to estimate household expenditure on self-supply.

Summary of lessons learned

Lessons learned from the pilot exercises have already been incorporated into the methodology, and this iterative development will continue as more countries undertake to produce WASH Accounts, and contribute their experience and feedback.

The pilot exercises confirm that although WASH sector financing information does exist, it is fragmented across the sector and involves many actors. Significant effort is therefore needed to compile and consolidate what is available. The process of mapping WASH sector financing actors and sources of data is fundamental, as it is this that enables comprehensive analysis of the entities financing the sector and through what channels.

Data will, inevitably, be lacking in many countries that can most benefit from the approach, so progress may be slow at first and objectives should be set in accordance with what is achievable in each country context. An initial goal is to gain understanding of all the challenges involved and to systematically overcome them. When the obstacles are understood, measures to address them can be instigated and in time, this will result in more detailed and accurate data.

A dedicated software tool is being developed that will greatly ease the burden of data collection in countries. This need was identified during the pilot phase, as existing tools could not adequately function due to the amount of data required, and the complexity of reconciling data from widely differing sources. The new tool will be based on software currently used to collect data for National Health Accounts (NHA). This has a proven record in easing the process of collecting data on financial flows.

In the present circumstances of data shortage, initial estimates will doubtless be required to overcome gaps and create an overall vision of sector financing. Creating these estimates can itself highlight ways of improving data collection for subsequent iterations. For example, household expenditure on self-provided water supply and on-site sanitation is not normally recorded. In the pilot exercises, preliminary estimates were formulated based on national household survey data combined with estimates of investment costs in on-site sanitation.

The more countries that regularly produce WASH Accounts, the greater will be the value-added for all. In time, it is envisaged that all countries taking part in the initiative will be in a position to use an identical set of harmonized WASH Accounts tables and indicators. This will permit international comparison and facilitate the task of producing national WASH Accounts. Moreover, by producing WASH Accounts on a regular basis, countries will be in a better position to benchmark results and obtain a clearer understanding of how disparities occur.

To conclude, investing in water and sanitation yields benefits at many levels across many sectors. These include health benefits, quality of life benefits, economic benefits, and environmental benefits. TrackFin can contribute to ensuring that investment in WASH is appropriately targeted and tracked to support sustainability and equity in line with SDG requirements.

Figure 4

Framework for institutionalizing the production and use of WASH Accounts



Source: World Bank (2011).¹

¹ Adapted from The World Bank (2011). *Harnessing National Health Accounts to Strengthen Policymaking - A Compendium of Case Studies*. The World Bank, Washington DC.

Annex 1

Table 1

Link between WASH Accounts information and policy questions

WASH Accounts Tables (T)	WASH Accounts Indicators (I)	Policy questions answered by this data
1. What is the total expenditure in the sector?		
Total from Table WA 10 (CxS) and Table WA 5 (SxFT)	<p>Comparison of total WASH expenditure estimated from the Financing Type and Cost-based Approaches</p> <p>Total WASH sector expenditure (at the national level)</p> <p>Total WASH expenditure per capita (at the national level)</p> <p>Total WASH expenditure in the country as a percentage of GDP (this can be compared to total health expenditure as a percentage of GDP)</p>	<p>What is the total funding to WASH? Is current funding sufficient?</p> <p>What is the trend in funding? Is it increasing or decreasing?</p> <p>How does the level of funding compare to countries with a similar level of income, or with neighbouring countries?</p> <p>How does the level of funding compare with other social sectors such as health or education?</p>
2. How are funds distributed to the different WASH services and expenditure types?		
Table WA 1 (SxR) – WASH expenditure by main WASH service and regional subdivision (urban/rural)	<p>Expenditure on (rural/urban) sanitation as a percentage of total WASH expenditure</p> <p>Expenditure on (rural/urban) water as a percentage of total WASH expenditure</p> <p>WASH expenditure in the urban sector as a percentage of total WASH expenditure</p> <p>WASH expenditure in the rural sector as a percentage of total WASH expenditure</p>	<p>What is the urban/rural, water/sanitation split in spending?</p> <p>Is spending allocated to the WASH subsectors that need it most?</p> <p>Is funding going to regions/areas that need it most?</p>
Table WA 2 (SxU) – WASH expenditure by type of WASH service and use	Total expenditure per type of service use	Which types of use are benefiting from the financial resources allocated to the WASH sector?
Table WA 10 (CxS) – WASH expenditure by type of cost and main WASH service	<p>Maintenance and operating costs as a percentage of total WASH expenditure</p> <p>Investment costs as a percentage of total WASH expenditure</p>	Is sufficient spending allocated to operations and maintenance as opposed to investment?
Table WA 11 (ASxP) – Fixed asset stocks by type of WASH provider	Total WASH asset stocks per capita	<p>What is the stock of fixed assets for WASH services and for each subsector?</p> <p>Is the fixed asset stock being increased or run down?</p>

**WASH Accounts
Tables (T)**

**WASH Accounts
Indicators (I)**

**Policy questions answered
by this data**

3. Who pays for WASH services and how much

Table WA 5 (SxFT) –
WASH expenditure by
type of WASH service
and financing type

Public expenditure on WASH as a
percentage of total public expenditure
User expenditure as a percentage of total
WASH expenditure
Domestic public transfers as a percentage
of total WASH expenditure
International public transfers as a
percentage of total WASH expenditure

By whom is each type of service financed?
What is the financial burden on
households? Are policies and utilization of
public funds effective at leveraging private
investment, including from households?
What is the share of public vs. private
expenditure?
What is the share of donor contribution?
How much is donor spending in relation to
the total government budget?
Are government and donor commitments
on WASH financing respected?

4. Which entities are the main funding channels for the WASH sector

Table WA 6 (SxFU) –
WASH expenditure by
type of WASH service
and financing unit

Focus on WASH expenditure by financing
units that channel funds

How is funding in the WASH sector
channelled?
What percentage of WASH public
expenditure is channelled via local
governments and how can they be
supported?

For more information:

http://www.who.int/water_sanitation_health/glaas/trackfin/en/

Contact: glaas@who.int

