

UN-Water GLAAS

# TrackFin Initiative

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

GUIDANCE DOCUMENT

UN-Water GLAAS TrackFin Initiative: tracking financing to sanitation, hygiene and drinking-water at national level

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# TrackFin initiative: A brief overview

Effective financing for drinking-water, sanitation and hygiene (WASH) is essential for the sustainable delivery of services. The UN-Water Global Analysis and Assessment of Sanitation and Drinking-Water (GLAAS) indicates that there are substantial gaps in our understanding and tracking of financing to the WASH sector. Financial reporting is often insufficient to enable sound, evidence-based planning and budgeting decisions.

To help rectify these shortcomings, WHO is leading the TrackFin initiative under the UN-Water GLAAS project. Its objectives are to define and test a globally accepted methodology to track financing to WASH at the national level. This methodology enables countries to track sector financing using standardized classifications, and to develop a set of WASH accounts and indicators presented in a format comparable across regions and countries. Its aim is to answer four basic questions:

- What is the total expenditure in the sector?
- How are funds distributed between the various WASH services and expenditure types, such as capital expenditure, operating and maintenance expenditure, and cost of capital?
- Who pays for WASH services?
- Which entities are the main channels of WASH funding, and what is their respective share of total spending?

Expected benefits from this initiative include strengthening national systems for the collection and analysis of financial information for WASH sector policy-making and programming, and better understanding of how financial resources for WASH are allocated at both national and global levels. TrackFin is being developed in collaboration with leading country sector institutions, national statistical offices, finance departments, and international entities such as the UN Statistics Division, the OECD and the World Bank, and with support of a Technical Advisory Group comprising sector and finance experts.

Building on experience in the health sector, WHO has developed this Guidance Document for use by institutions involved in monitoring and financing the WASH sector at the national level. The approach was successfully applied during pilot testing in Brazil, Ghana and Morocco, and lessons learned have been incorporated into a revised methodology. TrackFin will now be implemented in other countries, and repeated in the initial set of countries in order to gradually build up a set of comparable data.

The TrackFin initiative is managed by a small secretariat hosted by 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.

For further information, please contact [glaas@who.int](mailto:glaas@who.int).

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