

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/](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.

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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.<sup>1</sup> 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.<sup>2</sup> 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.<sup>3</sup>

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.<sup>4</sup>

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

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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.<sup>1</sup>

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.<sup>2</sup> 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.<sup>3</sup>

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 return<sup>4</sup> 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”.<sup>5</sup>

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.

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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](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.

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