

WASH accounts – an international accounting framework for systematically tracking WASH-related spending: a game changer

WASH accounts holds the promise of significantly improving the performance of WASH systems while enhancing transparency and accountability. WASH expenditure data can also provide insights for assessing the adequacy of resources, evaluating the efficiency, effectiveness, and equity of resource allocations, benchmarking against peers, and monitoring the progress towards the key goals of universal access to WASH services.

Context

- Since 2008, UN-Water Global Analysis and Assessment of Sanitation and Drinking-Water (GLAAS) results have indicated that there are substantial gaps in countries' understanding of their WASH spending.
- Responding to this need, and inspired by the System of Health Accounts used by countries around the world, the World Health Organization (WHO), developed the TrackFin methodology in 2012 to provide a global standardized methodology for collecting and analyzing WASH financial data.
- The overall aim of the methodology is to support countries to understand their WASH financial situation for more effective financial planning, programming and use of funds to improve WASH services and service delivery.
- The TrackFin methodology enables countries to map and analyse financial flows to the sector based on standard classifications and terminology, resulting in what is referred to as WASH accounts. The process aims to strengthen national capacities and systems for collecting and analyzing financial information.

Outcomes and impacts of developing WASH accounts at country level

Stronger positioning to advocate for increased WASH resources

- WASH accounts provide comprehensive financial evidence for developing a business case to advocate for increased funds within the national budget and for fundraising with development partners.

Improved availability and quality of WASH financial data in countries

- Improved communications and harmonized data from development partners and Better coordination, communication and collaboration among WASH actors
- 30 countries have or are developing WASH Accounts and example of country experiences are available through the WHO (2020) Reflecting on TrackFin 2012-2020 (<https://www.who.int/publications/i/item/9789240028432>)

**30 countries
have / are developing WASH accounts**

Argentina	Guatemala	Mexico	Senegal*
Bangladesh	Honduras	Morocco	Tunisia
Brazil (+3 municipalities)*	India (Rajasthan, West Bengal)	Mozambique	Uganda
Burkina Faso*	Kenya*	Nepal	Zimbabwe
Chad	Kyrgyzstan	Nicaragua	
Costa Rica	Madagascar*	Niger	
Dominican Republic	Malawi	Nigeria	
El Salvador	Mali*	Panama	
Ghana*		Peru (Ica, Cusco)	

*Countries that have initiated more than one WASH accounts cycle

Costa Rica
Dominican Republic
Kyrgyzstan
Madagascar*
Niger
Nigeria