SANITATION AND WATER FOR ALL

Using WASH Accounts for improved financial data management

Case study snapshots

Summary

This case study highlights how the analysis on sector financial flows over the long term have led to better understanding and action on sector funding and financing levels. The WASH Accounts methodology, developed by WHO/GLAAS to track financial flows in the WASH sector, demonstrates financial trends and highlights gaps in funding, which would otherwise not be evident from service level data alone.

Where funding levels and domestic resource mobilisation have changed significantly, they illustrate the importance of having a strong understanding of all the financial flows in the country and the gaps that remain with respect to reaching policy objectives, as well as how the data can be effectively presented at a high level to make more effective investment and budgeting decisions.

Background to WASH Accounts

Over the past decade, over 30 countries have undertaken comprehensive assessments of all financial flows in the water and sanitation sector, using the methodology known as WASH Accounts. WASH Accounts are modelled on the System of Health Accounts and produce standardized expenditure data. They include all financial flows into the sector, from household to government spending, external aid and commercial and non-commercial finance.

The first pilots of the approach took place in Brazil, Ghana and Morocco in 2014. This resulted in a *2015 Track Fin Guidance Document*. Over the ten years since, this has been followed by the WASH Accounts Production Tool (WAPT) and a Community of Practice in 2018. These resources have included several revised guides and materials with practical tools and approaches[1].

By quantifying how much is spent, by whom, and on what, WASH Accounts provide governments with evidence to identify funding gaps, improve efficiency, and advocate for investment. It offers countries a strong evidence base to inform policy, improve coordination among different ministries, and supporting the planning and decision-making processes to mobilise additional investments to the sector.

Long-term use

Around 30 countries have or are in the process of undertaking WASH accounts cycles[2]. Of these, a significant number have undertaken multiple rounds of applying the methodology. Burkina Faso, Ghana and Mali are the countries that have used it over the longest period. Ghana has undertaken four cycles between 2014-2024[3] ; Burkina Faso did so 3 times between 2017-2021; and in Mali four cycles have been completed[4].

In each case, the motivations for compiling WASH accounts data were driven by a desire to capitalise and drive forward sector reforms or to overcome specific challenges. As documented in Reflecting on TrackFin 2012-2020[5], in Burkina Faso, there was direct demand from the ministry to undertake the study. According to the (then) Minister: *'WASH accounts…enabled us to better understand and review the financial role of the various actors. It was also a great surprise for everyone to discover that users largely represent the main source of funding for the sector at 69.8%, particularly in covering the recurrent costs of services…'* [6]. After the first round, the government then committed to contributing to the second cycle as part of their own monitoring and evaluation systems. The availability of this data has helped shift the conversation on how WASH is funded and led to the recognition of the importance of user contributions.

In both Mali and Ghana, undertaking four rounds has led to WASH Accounts becoming more central to planning and decision-making processes. In Mali, the first round of Track Fin was adopted as a financial tool to monitor the funding of the National Plan for Access to Drinking Water. It helped confirm that insufficient funding allocation for the plan and informed the ministry's funding allocation decisions. The then Minister of Energy of Water, stated at the time that WASH Accounts helped him *'justify the importance of the Presidential Programme of Social Emergencies 2017–2020 and to convince the Ministry of Finance and partners to strengthen funding for the sector'*[7].

In Ghana, data gathered from the WASH Accounts contributes information on two indicators in the sector information system (SIS), a digital platform tracking 14 "Golden indicators" to measure progress on SDG6 targets at both national and local levels.

1 https://www.who.int/teams/environment-climate-change-and-health/water-sanitation-and-health/monitoring-and-evidence/wash-systems-monitoring/un-water-global-analysis-and-assessment-of-sanitation-and-drinking-water/wash-accounts

2 WHO. 2021. Reflecting on TrackFin 2012–2020: key results, lessons learned and the way forward. Geneva: World Health Organization.

3 WHO.2025. Annual Report Ghana 2024, Geneva: World Health Organization;

4 WHO/AFRO /UHP:2024-02

5 Ibid footnote 2

6 WHO. 2021. Reflecting on TrackFin 2012–2020: key results, lessons learned and the way forward. Geneva: World Health Organization; 2021

7 Ibid pp.6

Although challenges with the SIS remain, and varied monitoring practices within the sector in Ghana are common[8] , the adoption of a strong and standardised approach to tracking finance in the sector is critical and its value is clearly recognised.

Results: understanding long-term trends and prioritization

In Burkina Faso, WASH account data shows there has been a significant recorded increase in WASH financing across all funding types, across all funding units, from a combined total of 264 million USD in 2013 to 752 million USD in 2021. The recorded annual government WASH budget per capita rose from 3 dollars in 2013 to almost 10 dollars in 2021 and overall from 185 million in 2016 to 668 million in 2021. WASH Accounts data has further allowed spend per capita to be understood in more detail – with disparities across regions now more clearly visible[9]. Also, the high proportion of user contribution is very clear, particularly for rural sanitation, as is the relative significance of bilateral and multilateral donor grants as a proportion of government agency funding.

In Ghana and Mali, the WASH accounts data show that user contributions have grown significantly in both counties, increasing from 40 million a year in Mali in 2016 to 71 million in 2021 and in Ghana from 95 million to a significant 421 million. Looking across all sector funding types for WASH, in Mali an increase from 165 million in 2016 to 453 million can be seen, while in Ghana, using corresponding figures, we still see a drop from 1,554 million in 2016 to 1469 million in 2021. Some of these shifts are apparent increase, as data coverage has increased with more entities reporting their financial contributions more consistently. But it also shows how this reflects real changes in spending from different sources: from public finance, from donors and from users.

The regular use of Track Fin in Ghana has helped consolidate a sense of urgency and focus on several recommendations; namely that Government should be encouraged to focus and prioritize investments in capital infrastructure for sanitation in urban areas and that for every unit of investment in the water sector a commensurate investment should be directed to sanitation and hygiene.

8 Agenda for Change. 2024. Ghana WASH Systems Performance Assessment Report

9 WHO. 2021. Reflecting on TrackFin 2012–2020 pp 13

Key takeaways

The application of WASH accounts in multiple cycles over a longer term has generated the following insights.

• WASH Accounts have helped develop a detailed financial picture of a sector rapidly changing financial make up – how that traditionally diffuse and varied funding and financing flows across multiple sources and jurisdictions can be understood using a tried and test approach taking inspiration from the health sector, which is responsive to the unique challenges of tracking financial flows in WASH

• This improved understanding has led to a better understanding of rural and urban inequality, disparities in funding allocations and the role of tariffs and user contributions in both sanitation, hygiene and water.

• Regular repeat analyses draw additional attention to commitments and to maintain accountability and to pre-empt needs and challenges as they occur, especially in financially challenging times.

• The importance of household financial contributions is increasingly being acknowledged, and with it the power and importance of users as consumers.

• Investment needs become more clear, with a more accurate picture of the financial gaps and the need for continued support to services, investment and subsidy to those that need it.

• Reacting swifty to new and reliable information provided by a strong understanding of WASH financial flows is critical for real time decision making – and the data provided by WASH Accounts needs to be presented at a high level and at key decision making points in order to attract and mobilise additional finance.

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