

## TrackFin classification definitions

### Classifications used in WASH accounts

Classifications	Definition	Table
<b>Funding units (FU)</b>	Entities that provide or mobilize funding to the sector to pay for WASH services, as well as entities that provide financing (e.g. loans) to actors in the WASH sector. They may allocate funds directly to service providers or channel them through intermediary institutions.	See Table 1.
<b>Funding types (FT)</b>	Financial flows between funding units and service providers, characterized by their origin and nature.	See Table 2.
<b>WASH providers (P)</b>	Actors engaged in the production and delivery of WASH goods and services, including government institutions that provide support.	See Table 3.
<b>WASH services (S)</b>	WASH services and products provided by WASH service providers and consumed by the users.	See Table 4.
<b>Costs (C)</b>	Type of cost (or expenditure type) borne by service providers for the provision of WASH services.	See Table 5.
<b>Uses of WASH services (U)</b>	Types of use of WASH goods and services.	See Table 6.
<b>Service areas (A)</b>	Areas where WASH services are provided and consumed (urban, rural, central – according to the country definition).	See Table 7.
<b>Geographic regions (R)</b>	Regions where WASH services are provided and consumed. <i>Geographic nominations will vary from one country to another.</i>	<i>Based on country definitions.</i>
<b>Emergencies (E) (optional)</b>	Emergency response versus non-emergency response setting of provision of water, sanitation and hygiene services.	See Table 8.

Table 1. TrackFin classification of WASH funding units (FU)

Code	Category	Definition
FU1	<b>Users</b>	Households and other users (institutions, commercial, industrial) that pay service providers for WASH services and/or self-provide services such as on-site sanitation. They may pay up-front through initial investments (in a well or private latrine, for example) and/or purchase services from a variety of providers including standpipes or water tankers. They may also pay other recurrent costs such as the purchase of soap, hygiene products and water treatment products.
FU2	<b>National authorities</b>	Public authorities at central government level, including relevant ministries such as the Ministry of Finance or Ministry of Water, or national institutions (for example national boards, central services, regulatory authorities).
FU3	<b>Regional authorities</b>	Public authorities operating at the regional level.
FU4	<b>Local authorities</b>	Public bodies operating in a smaller geographic area, such as a city, town, or district.
FU5	<b>Network corporate providers</b>	Utilities that own and/or operate facilities for production and distribution of water and sanitation services through network systems for the public, as well as for bulk services. They may be either privately or publicly owned, mandated or independent, large, medium or small in size, provide a public service or self-provide the service for their own use.
FU6	<b>Non-network corporate providers</b>	Providers of any small-scale WASH goods (e.g. bottled or sachet water) or services along the value chain through non-network systems. They usually involve low-skilled labour and a low level of initial investment. They take various organizational forms from cooperatives to small businesses and may be formal or informal. This category would include real estate developers involved in infrastructure construction.
FU8	<b>Bilateral and multilateral donors</b>	Governments providing official development assistance directly to a country, or multilateral international institutions (UN, World Bank or regional development banks) providing development assistance to a country.
FU9	<b>NGOs and community-based organizations (CBOs)</b>	Non-profit organizations that seek to complement WASH public services, for example international and national non-governmental organizations (NGOs) charitable organizations, foundations, civil society organizations, community-based organizations (CBOs) ( <i>not bilateral or multilateral donors – which are covered in FU8</i> ).
FU10	<b>Banks and financial institutions</b>	A financial institution that provides banking services, such as taking deposits and providing credit facilities and loans to individuals and/or businesses and corporations.
FU.nec	<b>Other</b>	Not elsewhere classified.

Table 2. TrackFin classification of WASH funding types (FT)

Code	Category	Definition
FT1	Tariffs	Payments made by users to service providers for obtaining and using a WASH service.
FT2	Expenditure on self-supply	Funding provided by users to invest in or provide the service themselves. Self-provided users pay an initial investment up-front to gain access to the service (for example, a well, a private water production system, a private latrine or even the purchase of soap for handwashing). They then cover all operating and maintenance costs themselves. This can be in the form of cash, material or time, but only cash payments are included in WASH accounts.
FT3	Central and sub-national government funding	Public funds to WASH actors from central or sub-national government and public agencies. This includes subsidies derived from taxes or other government sources of revenue. Includes grants but <i>excludes concessionary loans that are included in FT6 Repayable financing</i> .
FT4	Bilateral/multilateral donor grants	Donations or grants from bilateral or multilateral donors. <i>Concessionary loans are excluded and covered entirely in FT6 Repayable financing</i> .
FT5	Donations and grants (NGOs and other)	Donations or grants from international and national non-governmental donors for example from charitable foundations, non-governmental organizations (NGOs), civil society organizations, community-based organizations (CBOs) and individuals (remittances) (not from bilateral or multilateral donors – which are covered in FT4). <i>Concessionary loans are excluded and covered entirely in FT6 Repayable financing</i> .
FT6	Repayable financing	<p>Sources of finance derived from private or public sources and requiring repayment. Examples are loans (including concessionary loans and guarantees), equity investments, or other financial instruments such as bonds.</p> <p>This category is divided into sub-categories:</p> <p><b>FT6.1 Concessionary repayable financing</b> - Concessionary repayable financing include repayable flows that convey a grant element of a least 25%, calculated at a rate of discount of 10%.</p> <p><b>FT6.2 Non-concessionary repayable financing</b> - Repayable financing which does not include a grant element of at least 25%.</p> <p><b>FT6.nec Other</b> - Not elsewhere classified.</p>
FT7	Investment of provider's own funds	Providers' own funds that are reinvested for WASH services including capital, recurring or other costs. These funds could be benefits from provider activities or investments of provider's capital funds.
FT.nec	Other	Not elsewhere classified.

Table 3. TrackFin classification of WASH providers (P)

Code	Category	Definition
<b>P1</b>	<b>Government agencies</b>	<p>Government providers including public agencies such as ministries, hospitals, or schools, as well as self-providing municipalities (for example, those operating the service directly rather than through a corporate entity). This would include government institutions providing support services to the sector in domains such as policymaking, planning, or regulation.</p> <p>This category is further disaggregated into sub-categories:</p> <p><b>P1.1 National authorities</b></p> <p><b>P1.2 Regional authorities</b></p> <p><b>P1.3 Local authorities</b></p> <p><b>P1.nec Other</b> - Not elsewhere classified.</p>
<b>P2</b>	<b>Network corporate providers</b>	Utilities that own and/or operate facilities for production and distribution of water and sanitation services through network systems for the public, as well as for bulk services. They may be either privately or publicly owned, mandated or independent, large, medium or small in size, providing either a public service or self-providing the service for their own use.
<b>P3</b>	<b>Non-network corporate providers</b>	Providers of any small-scale WASH goods (e.g. bottled or sachet water) or services along the value chain through non-network systems. They usually involve low-skilled labour and a low level of initial investment. Taking various organizational forms from cooperatives to small businesses, they may be formal or informal. This category would include real estate developers involved in infrastructure construction.
<b>P4</b>	<b>NGOs and community-based organizations (CBOs)</b>	Non-profit organizations that seek to complement WASH public services, for example international and national non-governmental organizations (NGOs) charitable organizations, foundations, civil society organizations, community-based organizations (CBOs). They usually have a formal structure and offer services beyond their own membership. In most cases, they are registered with national authorities. CBOs habitually operate within a local area.
<b>P5</b>	<b>Self-provided users</b>	Users providing services themselves. These may be household or non-household (institutional, industrial or commercial) users. They pay an initial investment up-front for access to a well, private latrine or other private system, and then cover operating and maintenance costs themselves. Non-household self-provided users would include, for example, a mining company or other industry producing water for its own consumption.
<b>P.nec</b>	<b>Other</b>	Not elsewhere classified.
<b>Optional 'P' category:</b>		
<b>P6</b>	<b>Donors</b>	Donors directly implementing programmes and services; for example, providing support WASH services, or building WASH infrastructures. However, if the donor has an agreement or contracts with another entity to implement the programme or deliver the service, the other entity should be considered the provider for the purposes of classification (e.g. P4 in the case of an NGO, P3/P4 if contracting with a utility or company).

Table 4. TrackFin classification of WASH services (S)

Code	Category	Definition
S1	Water supply services	<b>S1.1 Water supply through large network systems</b> Large systems including water supply pumping stations; storage; potable water treatment plants; intake works; large scale conveyance and distribution systems for connections on premises.
		<b>S1.2 Basic drinking-water supply</b> Rural water supply schemes using wells, tubewells with handpumps, spring catchments, gravity-fed systems, rainwater collection and fog harvesting, storage tanks, small distribution systems typically with shared connections/points of use. Urban schemes using handpumps and local neighbourhood networks including those with shared connections.
		<b>S1.nec Other</b> Not elsewhere classified.
S2	Sanitation services	<b>S2.1 Sanitation through large network systems</b> Large-scale sewerage / networked systems including: <ul style="list-style-type: none"> <li>Construction of sanitation facilities in households and communities and connection to large sewage systems</li> <li>Collection of sewage by large scale sewer systems including trunk sewers, sewage pumping stations, and drains</li> <li>Sewage treatment and disposal, including residual sludge disposal</li> </ul>
		<b>S2.2 Basic sanitation</b> <ul style="list-style-type: none"> <li>Promotion of sanitation, including demand promotion and sanitation marketing such as community-led total sanitation (CLTS) (excluding hygiene promotion if that can be disaggregated)</li> <li>Construction of basic sanitation facilities in households and communities (latrines, septic systems)</li> <li>Collection and transport of sludge from onsite facilities (e.g. pit emptying and cleaning services), and sludge treatment and disposal</li> </ul>
		<b>S2.nec Other</b> Not elsewhere classified.
S3	Support services	<ul style="list-style-type: none"> <li>Water and sanitation sector policymaking and governance, including: <ul style="list-style-type: none"> <li>Development of sector policies</li> <li>Legislation: Definition and enforcement of drinking-water and discharge standards for municipal wastewater</li> <li>Regulation of water and sanitation supply activities and service providers</li> <li>Sector planning, including estimating future sector financial needs</li> <li>Administration of water and sanitation programmes</li> </ul> </li> <li>Capacity building in water supply and sanitation</li> </ul>
S4	Water resources management (which relate to)	<b>S4.1 Water resources protection</b> <ul style="list-style-type: none"> <li>Collection and use of quantitative and qualitative data on water resources</li> <li>Creation and sharing of water knowledge</li> <li>Conservation and rehabilitation of inland surface waters (rivers, lakes), ground water and coastal waters</li> <li>Prevention of water contamination</li> </ul>

	water and sanitation services)	<b>S4.2 River basin development</b>	Integrated river basin projects and related institutional activities; river flow control; dams and reservoirs.
		<b>S4.nec Other</b>	Not elsewhere classified.
<b>S5</b>	<b>Hygiene services</b>	<b>S5.1 Hygiene promotion</b>	<p>Hygiene promotion programmes by government, NGOs or service providers, for handwashing campaigns (including cleaning/infection prevention and chlorine distribution when promoted together) and menstrual hygiene management.</p> <p>This category can be further disaggregated into <u>optional</u> sub-categories to include additional areas of hygiene promotion according to the national definition:</p> <p><b>S5.1.1 Hygiene promotion for handwashing</b>  <b>S5.1.2. Hygiene promotion for menstrual hygiene management</b>  <b>S5.1.3 Hygiene promotion for food hygiene</b>  <b>S5.1.nec Other</b> – Hygiene promotion activities not elsewhere classified and part of the national definition for hygiene.</p>
		<b>S5.2 Hygiene activities</b>	<p>Expenditures related to handwashing and menstrual hygiene management.</p> <p>This category is further disaggregated into sub-categories for recurrent expenditures on products versus investment expenditures on facilities/equipment.</p> <p><b>S5.2.1 Hygiene products</b> – Recurrent expenditures on products for handwashing and menstrual hygiene (e.g. soap, menstrual hygiene products).</p> <p>Other products can be added according to national definitions by using the <u>optional</u> sub-categories:</p> <p><b>S5.2.1.1. Soap</b>  <b>S5.2.1.2. Menstrual hygiene products</b>  <b>S5.2.1.3. Other cleaning products</b>  <b>S5.2.1.nec Other</b> – Hygiene products not elsewhere classified and part of the national definition for hygiene.</p> <p><b>S5.2.2 Hygiene facilities/equipment</b> – Investment expenditures on handwashing facilities and equipment.</p> <p>Other facilities and equipment investments can be added according to national definitions by using the <u>optional</u> sub-categories:</p> <p><b>S5.2.2.1. Handwashing facilities/equipment</b>  <b>S5.2.2.2. Other hygiene-related investments</b>  <b>S5.2.2.nec Other</b> – Hygiene facilities/equipment not elsewhere classified and part of the national definition for hygiene.</p> <p><b>S5.2. nec Other</b> – not elsewhere classified</p>
		<b>S5.nec Other</b>	Not elsewhere classified.

<b>S.nec</b>	<b>Other</b>	Not elsewhere classified.
<b>Optional 'S' categories:</b>		
<b>S6</b>	<b>Solid waste management</b>	Municipal and industrial solid waste management, including hazardous and toxic waste; collection, disposal and treatment; landfill areas; composting and reuse.
<b>S7</b>	<b>Storm water management</b>	<p>Technical, institutional and policy activities aimed at reducing and channelling rainwater runoff and managing the quantity and quality of stormwater.</p> <p>Technical aspects include flood and erosion control, planning and construction of stormwater systems, preventing the release of pollutants and contaminants into the environment from rainwater runoff.</p> <p>Institutional and policy aspects include developing stormwater regulations, community education and funding approaches (e.g. stormwater user fees).</p>

Table 5. TrackFin classification of WASH costs (C)

Code	Category	Definition
<b>C1</b>	<b>Capital investments</b>	<p>Capital investments for putting new water supply and/or sanitation or hygiene services in place, including “hardware” such as pipes, toilets, and pumps, and one-off associated “software” costs, such as for detailed design/engineering studies or associated training and consultation.</p> <p>This category can be further disaggregated into <u>optional</u> sub-categories:</p> <p><b>C.1.1 Initial capital investment or major or total rehabilitation of capital.</b></p> <p><b>C.1.2. Large capital maintenance</b> (for the renewal, replacement and/or partial rehabilitation of a system required before system failure occurs).</p> <p><b>C1.nec Other</b> - Not elsewhere classified.</p>
<b>C2</b>	<b>Operations and maintenance</b>	<p>Routine operations and maintenance costs to keep water supply and/or sanitation services running (wages, fuel, or any other regular purchases). Operating costs are the recurrent expenditure for providing water supply and/or sanitation services such as labour, fuel, chemicals, materials, and purchases of bulk water. Maintenance costs are repair and regular replacement costs to keep systems running at design performance but does not include major repairs or renewals (which are covered under C3). This category also includes other recurrent costs for water, sanitation and hygiene services, in particular, hygiene products such as soap.</p>
<b>C4</b>	<b>Financial costs</b>	<p>The cost of capital including borrowing costs (interest on the loan) and the cost of equity (dividends if a return is paid to shareholders).</p>
<b>C5</b>	<b>Support activities</b>	<p>Includes expenditure on direct and indirect support activities:</p> <ul style="list-style-type: none"> <li>▪ Direct support activities include pre-and post-construction activities directed to local-level stakeholders, such as training for community or private sector operators, users or user groups.</li> <li>▪ Indirect support activities include government planning and policymaking and strengthening the skills and capacities of professionals and technicians. These activities have a direct impact on the long-term sustainability of projects.</li> </ul>
<b>C6</b>	<b>Taxes</b>	<p>Includes taxes and fiscal contributions levied from service providers, such as:</p> <ul style="list-style-type: none"> <li>▪ Taxes on production (corporate tax on profits, property tax, leasing tax for renting fixed assets, taxes for occupation of public grounds or in relation to employees).</li> <li>▪ Usage charges related to (or earmarked for) the sector such as royalties, levies or duties for the use of water or the discharge of wastewater into water bodies.</li> <li>▪ Other charges on production levied for earmarked uses, such as social contribution.</li> </ul>
<b>C.nec</b>	<b>Other</b>	<p>Not elsewhere classified.</p>



Table 6. TrackFin classification of WASH uses (U)

Code	Category	Definition
U1	Households	Household consumption of served or self-provided water supply, sanitation and hygiene services. Served users pay via a tariff for water supply to households connected to the water and/or sewerage network, but also water taken from a standpipe or obtained through other providers such as water tankers. Self-provided users invest up-front for access to water and/or sanitation services (for example in a well or private latrine), and then cover operations and maintenance costs themselves.
U3	Institutions, organizations, industries/businesses	<p>Consumption of served or self-provided water supply and sanitation services by institutions such as government agencies and ministries; organizations such as NGOs, community-based organizations (CBOs) and foundations; industrial and commercial users.</p> <p>Served entities pay via a tariff for water, sanitation and hygiene services.</p> <p>Self-provided entities invest up-front for access to services, and then cover operations and maintenance costs themselves.</p> <p>This category is further disaggregated into sub-categories:</p> <p><b>U3.3 Health care facilities</b> - Encompassing all formally recognized urban and rural facilities that provide health care, including primary (health posts and clinics), secondary, and tertiary (district or national hospitals), public and private and their consumption of water, sanitation and hygiene services across all parts of a facility.</p> <p><b>U3.4 Schools</b> - For consumption of water, sanitation and hygiene services in schools (pre-primary, primary and secondary); public and private.</p> <p><b>U3.5 Other institutions</b> - For example, government agencies and ministries; NGOs, CBOs and foundations.</p> <p><u>Optional sub-category of U3.5:</u></p> <p><b>U3.5.1 Industry/business</b> - For consumption by commercial entities of WASH services.</p> <p><b>U3.nec Other</b> - Not elsewhere classified.</p>
U5	General public interest	Consumption of WASH services that are in the general public interest and do not fall in any of the above categories, including: support activities to the WASH sector such as capacity building, policymaking and governance, regulation, planning and administration, as well as water resources management. It may also include activities for climate resilience.
U.nec	Other	Not elsewhere classified.

Table 7. TrackFin classification of WASH service areas (A)

Code	Category	Definition
<b>A1</b>	<b>Urban</b>	According to the country definition of 'urban'.
<b>A2</b>	<b>Rural</b>	According to the country definition of 'rural'.
<b>A3</b>	<b>Central</b>	Cannot be defined as urban or rural because benefits both (such as support activities of the state or NGO or an organisation). This could be activities performed by a central or decentralised actor.
<b>A.nec</b>	<b>Other</b>	Not elsewhere classified.

Table 8. WASH emergency/non-emergency setting (E) (optional)

Code	Category	Definition
<b>E1</b>	<b>Non-emergency</b>	Provision of water, sanitation and hygiene services not linked to emergency settings.
<b>E2</b>	<b>Emergency</b>	Provision of water, sanitation and hygiene services in emergency response settings that may range from rapid and limited interventions in acute emergencies – such as the distribution of water purification tablets and family water kits during floods and earthquakes – to longer-term interventions in complex emergencies to ensure water quality and provide water supply, sanitation systems or hygiene options for the duration of an emergency situation.
<b>E.nec</b>	<b>Other</b>	Not elsewhere classified.