

Civil society influence in drinking water, sanitation and water resources budgets

Four pathways for change

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SUMMARY

In many middle and low-income countries national legislation requires citizens' engagement in decisions on budgets at the local government level. However, both local governments and civil society organisations (CSOs) struggle to make this a reality. Laws, acts¹ and policies, and the critical opportunities and mechanisms for influencing budget related decisions, are not fully operationalised or not known by citizens.

This paper is largely based on research and work conducted in Bangladesh by the Development Organisation for the Urban Poor; in India by the Centre for Budget and Governance Accountability and IRC WASH and in Kenya by the Water Integrity Network/Kenya Water and Sanitation Civil Societies Network and the Centre for Social Planning and Administrative Development CESPAD between 2018 and 2020. Through a case studies in these countries, the paper describes how CSOs and government have collaborated and mobilised citizens to understand key moments for budget decision-making; have provided voice and space to the most marginalised; and succeeded in influencing financial allocations to water supply and sanitation. Examples from other countries are also provided.

Budget tracking and engagement of CSOs has had a strong impact on citizen participation in budget and auditing processes (Kenya); led to an increase in water, sanitation

and hygiene/water resource management budget allocations and expenditure for the most marginalised (Bangladesh); and increased understanding of the many funding flows across government levels and institutions (India).

KEY FINDINGS

Working on finance and public budgets is no longer just the domain of experts. As concepts and tools have been simplified and made available to non-governmental organisations (NGOs) and CSOs, citizens are becoming participants in decision making on public service expenditure. The case studies, guidelines and manuals referred to in the references provide a useful step by step approach to inspire CSOs working in the water and sanitation sector and indeed other sectors.

The examples given in this paper demonstrate that CSOs can successfully influence budget allocations to water and sanitation using different strategies and targeting a range of stakeholders.

STRENGTHS

- CSOs increased their participation in budgeting processes at national, state and district levels
- District governments have increased budget allocations for water and sanitation since civic participation started
- Capacity building of CSOs in budget participation triggered other outcomes: increase in resource

mobilisation; enhanced internal capacities of CSOs and local government staff in other sectors; coordination with other CSOs; collaboration with the media

- District governments have acted on the requests and feedback of CSOs and welcomed their participation in the budgeting processes.

CHALLENGES

- CSOs need continued support for 1-2 years to have the adequate knowledge and skills to understand fully the budget cycles and the key moments to influence them and in many cases also build capacity of local governments on the budget processes and their role in creating participatory processes.
- CSOs need training themselves on how to engage with and empower the most marginalised people and bring representatives from disabled groups, nomadic excluded populations and others to voice their demands at key meetings.
- There is not enough transparency and communication on budget spending on planned activities. Understanding the main constraints in absorption capacity² requires more knowledge of public financial management and may be outside local CSOs' power to influence.
- It is not always easy to bring the voice and experiences of district level CSOs to national level platforms. National level NGOs and CSOs need to reach out to their local constituencies and use their convening power to share their valuable experiences.
- The cost of public participation remains high and in most cases it has been covered by CSOs themselves. There need to be dedicated budget allocations for public participation at the national and local levels of water and sanitation programmes.

INTRODUCTION TO BUDGET PARTICIPATION

What is budget participation?

Citizens have a right to know how the government is raising and using public money. Public money belongs to all of us because it is raised through the taxes we pay. But to do so, citizens and civil society must actively participate in budget processes. In addition, budget tracking is increasingly being used as a development tool to ensure that government funds are used effectively and efficiently and are not misused or siphoned off. Budget tracking helps governments, citizens and CSOs ensure that allocated public resources reach their intended beneficiaries.

Public participation is a series of actions taken by citizens to influence decisions in governance and development processes. It is having an open, accountable and structured

process where civil society and individuals can interact, exchange views and influence decision making. (CESPAD, 2020)

Focus of this paper

This paper describes how CSOs in Bangladesh, India, Kenya and elsewhere have collaborated to understand funding flows and key moments for budget decision-making, and provided voice and space to the most marginalised. It further explores the roles of CSOs and governments in improving public financial management for water, sanitation and hygiene (WASH) / water resources management (WRM) and how other stakeholders can be supporting these processes, ensuring that public finance is reaching those being left behind.

Background

In many countries, water and sanitation are constitutional rights, yet most marginalised communities are left out of budget processes and there is a lack of voice and participation from civil society with few processes for engaging with citizens, and a lack of transparency or inclusive accountability mechanisms towards budget allocations to the water sector. Both local governments and CSOs struggle to make the required accountability platforms a reality. Various acts and policies on critical moments for budget related decisions are not fully operationalised or not known by citizens or even by public servants themselves.

These lead to negative consequences:

- WASH/WRM is not a priority area in national policies, plans and not prioritized in the national budgeting process. In addition, poor WASH governance (including lack of accountability) is a barrier to effective use of the available financial resources. The root causes of these challenges range from political prioritisation and inadequate policies to inequalities in financial planning and budgets.
- Many finance streams are not fully understood by local government staff; decisions on allocations are not transparent, nor informed by evidence; and actual expenditure at local level tends to be lower than budgeted. Some of the reasons include late or lower disbursements by central authorities but also low absorption capacity within local government and weaknesses in overall public finance management.

Recent research (Hepworth, et al. 2020) finds that there are positive outcomes for water sector governance with accountability and advocacy interventions. A diverse set of factors are associated with the performance of accountability and advocacy interventions and associated

with positive outcomes. The factors include: a constructive approach; training, human resource availability and professionalism; leadership and champions; taking a strategic approach; good public communications; dialogue and convening and high levels of trust and legitimacy.

Examples from different countries and contexts included in this paper confirm the findings in the literature and demonstrate that it is not necessary to wait for long term sector reforms to improve public financial management for the WASH and WRM sectors. It is possible to empower citizens, CSOs and local government staff by supporting their financial literacy, supporting them to understand what funding is available, what are the critical moments for budget allocations and how to formally engage constructively in those processes (DORP, 2020).

FOUR PATHWAYS FOR CSO ENGAGEMENT IN BUDGETING PROCESSES

There are four pathways for CSO engagement in budgeting processes and they are complementary. This section describes these pathways and provides recent examples from the Watershed programme³ and elsewhere.

The four pathways are:

1. Engaging with citizens and other CSOs
2. Engaging with district political and technical financial decisions in the sector
3. Engaging with the Ministry of Water at national or state level to reach the Ministry of Finance and/or heads of State and other line ministries
4. Directly engaging with the Ministry of Finance and Parliament.

1. CSOS' ENGAGEMENT WITH CITIZENS AND OTHER CSOS

Engaging directly with citizens and other CSOs means there is an increase in accountability towards other citizens that CSOs claim to represent and a shift away from only being accountable upwards towards governments or donors.

In Kenya, CESPAD, together with 'budget champions' (a group comprising of CSOs, water users and community members brought together to advocate for budget credibility) improved public participation in the budget process by disseminating budget information to citizens and engaging the county governments to be more transparent with their budget documents. They also developed a memorandum on the draft Annual Development Plan to inform the proposed programmes being implemented the next year.

Engagement with citizens is possible through the training budget champions, involving the media and grassroots organisations. In Kenya, CESPAD in Kajiado County, engaged a popular radio station, at prime time, for a whole week to discuss budget participation. In Uganda, in Fort Portal, HEWASA is now using this methodology to still influence the budget process.

CESPAD started by mapping the stakeholder groups participating in the budget process and the formation of the budget champions group. They included a mix of individuals with interest and or influence in the county. This included water users, CSOs, media and citizen groups representatives who constituted the Kajiado county budget champions. CESPAD then conducted training and intensive 'boot camps' for the budget champions on the budget process. This included analysis of various budget documents developed during the four stages of the budget process. This was also designed to help synthesise the information for easy dissemination to the community for enhanced citizen participation in the budget process.

Abigail Sein Ntwasa a community representative from Kajiado South sub-county and a secretary to Kajiado County Water Resources Users Association (WRUA) Council became a budget champion. She recognises that getting involved in budget forums is not always easy: "There are several challenges that citizens may experience: For some, there may be language barriers. For others, the venue may not be accessible due to distance, high transportation cost, poor timing or other competing priorities." She adds that just knowing *when and where* the meetings take place is not easy because not everyone reads the daily newspapers. "I mend the barrier in communication by calling my network and sending letters to public arenas, e.g. churches, chief *barazas* (public meetings) and women *chamas* (merry go round), so that the public can be



Source: Abigail Tawasa in the video youtu.be/gmbkkN06z0k

informed. I translate and explain to the public in groups what has been discussed in the budget meetings and what we are supposed to do through a language they can all understand." She also uses WhatsApp to inform her community of dates and venues of public hearings.

Liaising with the county government and community ensures that genuine community views are incorporated in the county plans and this enhances a sense of ownership and good working relations.

Additionally, CESPAD used local media to inform citizens on the budget process and how they can meaningfully participate in the process. This can be an effective way to inform citizens on issues and encourage them to get involved.

Victor Juma is a BUS radio (99.9 FM) reporter and host of *Mulika Sisi* (literary; Shine it on us) radio program, which discusses topical issues directly affecting Kajiado residents. He also invites guests into his studio to discuss public finance management and allow his listeners to ask questions on county projects and/ or make complaints about government actions. Some of the issues discussed include stalled projects, the quality of work completed by contractors, public budget spending discrepancies, waste management, water services provision, etc. On the show, Victor talks about the importance of local community and their leaders attending budget forums and encourages meaningful citizen participation.



Source: Victor Juma in the video youtu.be/BGgAwixJiAM

Victor talks about the Ngong dumpsite in Kajiado, for example: "I have learned that the way to be most effective is to undertake lobbying and advocacy targeting duty bearers. What my team did is they went on the ground and interviewed a few individuals who were affected by the smell of dumpsite... We focused our story on the

health effects of the dumpsite." Victor and his team approached the problem strategically to build a case and then communicated in a clear, non-judgmental way.

It proved very effective: a county executive committee member (CECM) of the Water, Irrigation and Environment ministry learnt about the issue over the radio and acted. A tractor came to compact waste at the dumpsite.

2. CSO ENGAGEMENT WITH DISTRICT LEVEL

The second pathway refers to CSOs engagement with district political and technical financial decisions in the sector. Some powerful examples include open budgets and inclusive and gender responsive WASH budget monitoring tools used in Bangladesh.

DORP in Bangladesh has been training both local government and local marginalised groups on how to make budgets transparent and increase them for those being left behind. Budgets have increased every single fiscal year between 2018-2020. There are other nearby districts adopting the same practices. There have been facilities built for the marginalised communities resulting from the sophisticated gender and marginalised sensitive budgeting processes.

The Government of Bangladesh has acknowledged the crucial role of CSOs in achieving the UN Sustainable Development Goals (SDGs), specifically target SDG-17.17 "encourage and promote effective public, public-private, and civil society partnerships, building on the experience and resourcing strategies of partnerships". Though no institutional framework has been developed to ensure effective CSO participation, CSOs engagement can be an effective way to track the delivery of WASH services and the status of water resources and ensure accountability in its implementation process.

A preliminary analysis of the budgets of the Upazila Parishad (sub-district) and Union Parishad in Bhola (one of the southern sub-district in Bangladesh) in 2017 showed that there was no separate budget for water and sanitation, and there were no specified budget lines either. Also, the law required citizen engagement in budget decisions under the local government structure, these were found not to be functioning.

With the support of DORP, several CSOs have been engaged in Bhola Sadar (southern sub-district in Bangladesh) with budget tracking by encouraging community members to express their needs. Budget tracking has been an inclusive process (in 2018 and 2019)

through which members of the community and CSOs participated in the local government’s bi-monthly standing committee meetings, contributing to discussions on local WASH needs and plans, and included in the decision-making during pre-budget discussions (Figure 1).

There were several aspects to the strategy. First, a WASH budget monitoring tool was developed on paper to support the local government to better understand their budget process and allocations. DORP motivated all stakeholders to invite grassroots and marginalised people such as nomadic fishermen populations, supporting them with specific knowledge on budget processes for water and sanitation. Local CSOs supported the organising of pre-budget and open budget discussions where the lowest tier of local government institutions and citizens had the opportunity to engage in decision-making around WASH service delivery at the *upazila* (sub-districts) level.

The demands for WASH services and WRM from the community was shared with Upazila Parishad through the submission of public petitions by CSOs. CSO members also motivated the chairpeople of *union parishads* (lowest tier of local government structure after sub-district) to display their budget for the financial year 2017-18 on their office wall so that could be seen by the community and subsequently published as a budget booklet.



Source: DORP, Bangladesh

This process ensured that there was a budget line allocated for water and sanitation, and the budget increased - the use of the WASH budget monitoring tool led to a 13-19% increase in the annual budget at *union parishad*⁴ level. The budget increase is still far from the community demands as well as the calculation by the General Economic Division (GED) of Planning Commission in Bangladesh. Another downside is that the budget is still project based and not on a per person need basis.

Budget for Department of Public Health Engineering-DPHE

District: _____ Upazila: _____ Union/Paurasabha: _____
 Total Population: _____ Male: _____ Female: _____
 Elderly: _____ Persons with disabilities: _____ Excluded groups (e.g., trans-gender, bede, and small ethnic community, lower caste, etc.): _____

Fiscal Year: _____

	Proposed (Tk.)	Approved (Tk.)	Received (Tk.)	Expenditure (Tk.)	Reasons for Deviation	Allocation (in '000' Tk)						
						Women/ girls	Elderly		Persons with disabilities		Excluded groups	
							Male	Female	Male	Female	Male	Female
Non-Development												
Health care and water												
Health service and water supply												
Advertisement & dissemination												
Repair & maintenance												
Tubewell and latrine installation												
Development												
Village Water Supply Project.												
National Sanitation Project (3rd Phase)												
Char Development												

Figure 1. An inclusive and gender responsive WASH budget monitoring tool at local level

Source: DORP/GWA, 2019

The approach demonstrates that gender and social inclusion in budget monitoring leads to an increase in WASH allocations for socially excluded groups, if it includes processes that increase participation and access to information for socially excluded people.

3. CSOS ENGAGEMENT WITH LINE MINISTRIES AT NATIONAL AND STATE LEVEL

CSOs can engage directly with the Ministry of Water (and other line ministries) to understand budgets and expenditure, and to realise accountability mechanisms, which are often part of existing regulations but not put into practice. CSOs can also participate actively in sector reviews seeking to bring in a stronger finance component. See below examples from Mali, Kenya and India.

MALI: Better sector financial reporting leads to more funding

In 2015 Mali developed national accounts for WASH using the TrackFin methodology, with support from WHO, UNICEF and WaterAid. National accounts show how much money has been spent in the sector disaggregated by source and cost components. CSOs were involved in this process. When the first report was published, it showed that the water sector was getting just over 1% of the national budget. The ministers for water and sanitation presented the TrackFin findings to the Cabinet Council, which is chaired by the Prime Minister. In 2018, the water budget more than doubled to 2.62% of the national budget and in 2019 it rose to 3.5%.

Source: Originally written for Sanitation and Water for All, 2020, based on information provided by the SWA technical committee in Mali

KENYA: Assessing integrity risks in public financial management

The Kenya Water and Sanitation Civil Societies Network (KEWASNET) and the Water Integrity Network (WIN) carried out a study in 2018 identifying key integrity risks⁵ in public financial management (PFM) systems and practices in the water services sector at county level in Kenya. This recommends measures which stakeholders can take to mitigate risks and strengthen integrity.

The architecture of the water supply and sanitation subsectors in Kenya has undergone significant change in the last decade, in response to a slow deterioration of urban services through the 1980s and '90s. With a new Water Act in 2002, significant policy revision and restructuring of institutional roles is still ongoing.

The main difference between the Constitution of Kenya 2010 and the previous Constitution is the introduction of devolved governance. This uses decentralised fiscal management seeking to ensure that power and resources are devolved and operate on the basis of consultation and cooperation. This followed public demand for more transparency and accountability in the management of public resources.

Counties made efforts to improve public participation approaches, especially during planning, but were not undertaking it within the stipulated deadlines provided by the 2012 Public Finance Management Act. This hindered the potential for incorporating citizen views into planning and budget decisions. It seems that county governments are still grappling with this problem, and experimenting with how they best engage citizens in budgeting processes (Figure 2).

Key issues include:

The **capacity of citizens** for participation is weak, affecting the effectiveness of processes. Interview evidence with county staff in several counties found that the public is not well prepared for participation processes in terms of understanding water issues beyond demanding water services – for example, on sensitisation on catchment conservation needs and sanitation, and in terms of knowledge on county budget processes and constraints.

Public participation processes are usually coordinated by the county planning department with limited involvement of sectoral departments. Even where the preparation of communities for the process follows a structured, bottom-up process for prioritisation of projects. For example, the technologies selected for projects were inappropriate or sub-optimal in terms of wider county infrastructure processes and economies of scale. Yet, communities tend to insist on specific solutions, such as wanting boreholes, and technical departments have minimal say in the process used to influence decisions or to adapt technical options afterwards.

There is a risk of **community fatigue** due to parallel participation processes by different institutions. A key issue is that county assemblies have, in some cases, been pursuing their own participatory processes.

Current **accountability practices** are weak. Key issues included public availability of information and a decrease in public engagement in budget execution and evaluation. In addition, Public Financial Management (PFM) systems are not designed for county needs and only partially used,

undermining accountability. The appropriated budget is often prepared manually and is not fully aligned with the coding in the Integrated Financial Management Information & System (IFMIS). The IFMIS does not allow identifying, tracking and reporting on projects at county level.

The study recommendations addressed priorities on strengthening sector coordination, monitoring and reporting, and establishing strong government-owned corporations and companies that are able fulfil their mandates, exercising good corporate governance and accountability and delivering value for money.

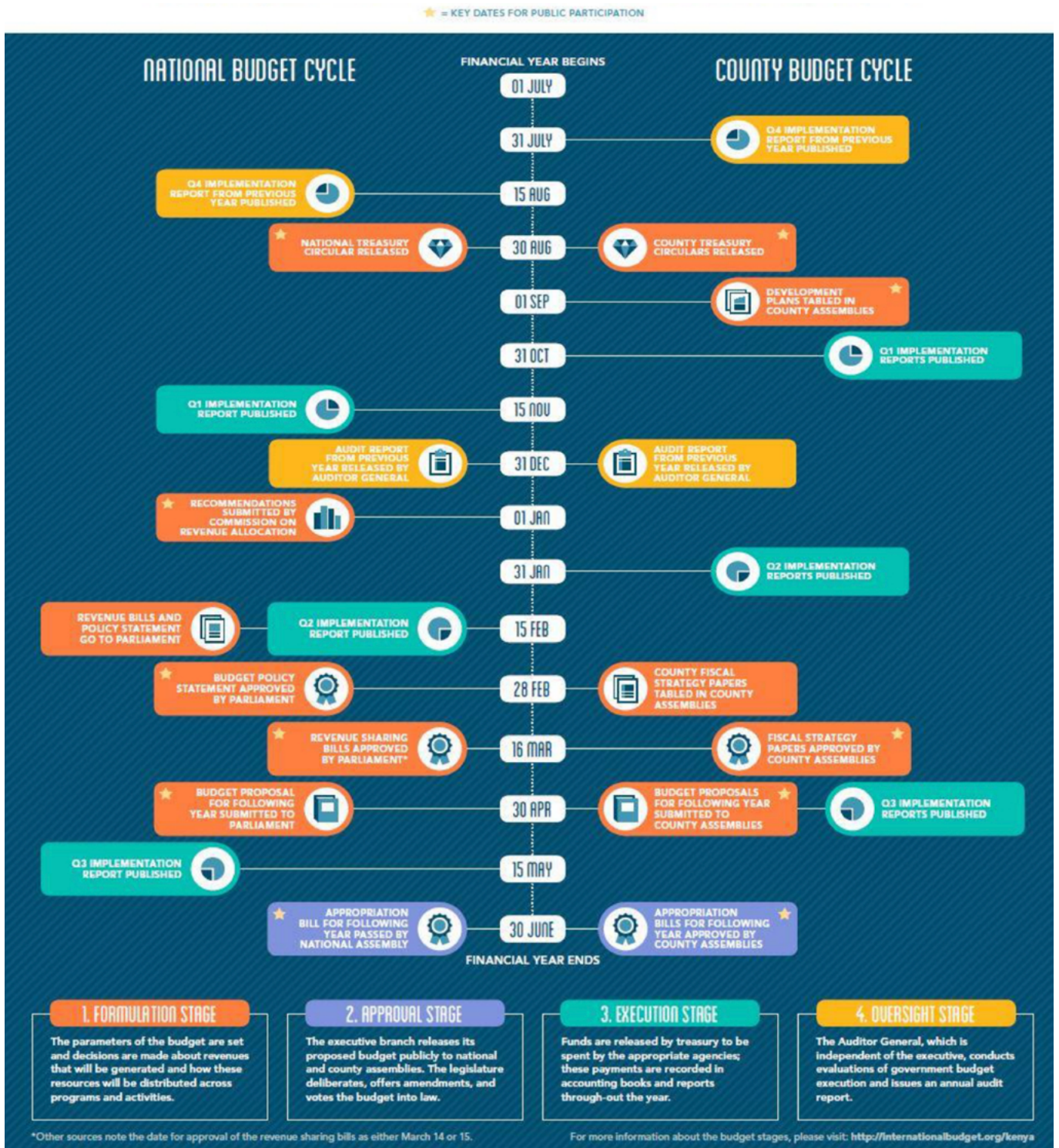


Figure 2. Budget process in Kenya, National and County level and key dates for public participation (*)

Source: International Budget Partnerships, Kenya

The Ministry of Water and Sanitation welcomed these recommendations and in line with its mandate will provide leadership for advancing their implementation. WIN and KEWASNET will support this process by continued partnering with the Ministry and other national and county government institutions, external support agencies and private sector.

CSOs part of KEWASNET are now strategically engaging with governors, county officials in charge of water and finance, as well as parliamentarians and other stakeholders, by discussing practical steps to manage and track finances better, and using data to identify how the finance gap can be addressed.

INDIA: Budget groups collaborate with the water and sanitation sector

The Centre for Budget and Governance Accountability’s (CBGA’s) core work has been focused on public finance for social development sectors since 2005. The focus has always been on budget tracking - starting with national government budgets but gradually moving towards state and district government budgets. CBGA has been engaging with NGOs and government since the beginning. However, more recently it has decided to focus on building capacities of CSOs to understand various other dimensions in public expenditure such as the flow of funds, institutions involved, officials’ responsible, budgetary information and budget related documents (CBGA, IRC, WaterAid, 2020).

There are several challenges to doing budget tracking work in India. At higher levels (national, state), the challenges to budget work include the multiplicity of sources of funds; getting a breakdown of budgets; getting defined budget lines and the lack of uniformity in budget formats. At the ground level (district and below), the challenges to budget work are related with low transparency, details are not online and there is a general lack of understanding on state polity and its fiscal and federal structure.

As a technical partner in the Watershed project, CBGA started with two rounds of capacity building trainings related to planning and budgeting for WASH and institutional mapping wherein some understanding of the planning processes was provided. One of the trainings focused on understanding the use of funds, as plans and expenditures need to highlight budget lines required in the life cycle of the services. To ensure a wider reach and use of this capacity building, IRC collaborated with WaterAid India and its partners.

The state level workshop focused on basic understanding of the financial architecture, the roles of union and state,

institutions involved in WASH, the funding flows and the challenges faced. It also provided an understanding of the kinds of bottlenecks faced – budget policy and/or budget process, which is crucial for clear messaging if CSOs/NGOs are to engage on these issues. The workshop kick-started the budget tracking work with the state partners.

The CSO partners then were engaged in collecting, sorting, analysing and using budget data for rural WASH. This was followed by fieldwork in districts (Samastipur and Gaya in Bihar & Ganjam and Nuapada in Odisha) to analyse how many resources have been allocated and spent at the central, state and district levels. Subsequently, the CSOs identified budgetary flows, key officials, key documents/ reports at the block⁶ and district as well as how to source WATSAN budgetary data. There was also a dissemination and validation workshop with district officials on the findings, including bottlenecks, which provided a platform for CSOs and the Panchayati Raj Institutions⁷ (PRIs) to voice their concerns and for government officials at the district level to share the systemic barriers obstacles creating these challenges.



Dissemination workshop in Ganjam. Photo credit: Shiny Saha



Dissemination workshop in Samastipur. Photo credit: Shiny Saha

The results between 2018–2020 have been:

- Greater capacity of budget groups on public finance in the WASH sector enabling budget groups to have a better understanding to analyse data beyond coverage.
- Great capacity of local government on public finance in the WASH sector to strengthen their understanding of the need to plan and monitor beyond coverage, increasing priority for operation and maintenance (Muherjee, 2019).
- Stronger capacity of PRI staff with greater ownership and better management of accounts. Budget allocations have shifted from ad hoc to needs-based planning (Muherjee, 2019).
- Stronger capacity of CSOs (particularly women Self Help Groups) to understand planning processes, fund flows, so they can demand inclusion of their WASH needs in the local plans.

Some of the remaining challenges include effective monitoring by CSOs of the implementation of water and sanitation schemes; better rapport of CSO partners with local government officials; and ensuring unhindered social audits for greater transparency and accountability processes.

CSOS ENGAGEMENT WITH MINISTRY OF FINANCE AND PARLIAMENT

The fourth pathway requires coalitions of NGOs and CSOs at national level, but also budget tracking organisations which usually work beyond the water sector. See example from Mozambique in the box text.

MOZAMBIQUE: Budget Forum coalition protects public funding for WASH sector

The Mozambique Budget Forum (BMF) is a coalition of Mozambican CSOs working on public finance transparency and accountability. Helvetas, Water Integrity Network and Swiss Development Cooperation have been supporting BMF since 2013.

In 2016, BMF's work with parliament contributed significantly to limiting priority sector budget cuts to only 1%, allowing the WASH sector to maintain its investments and core activities. BMF directly supported the parliamentary Planning and Budget Committee to scrutinise national budgets and present reasoned arguments to the government for increased budget allocations to the WASH sector. BMF also recommended that the government should set out Mozambique's national accounts in a clear, accurate and simple format, to make them more accessible for citizens. In 2017 the government agreed, making the nation's 'State General Accounts' readily available, and publishing them alongside an accompanying simplified version, called 'Citizen Account'.

In 2018, BMF published an analysis of the 'Budget Execution Report' for the water and sanitation sector, which highlighted low allocation of funds and poor performance in terms of budget execution, with less than a third of the allocated budget used at the end of the third quarter – hugely frustrating for communities dependent on public funds for access to water services. The analysis also showed that the centralised way the budget was coordinated in the water sector undermined development outcomes, with two thirds of the budget going to national level projects, and less than 0.1% going to the country's poorest and most populous provinces of Niassa and Zembézia.

Recommendations from these analyses now help frame discussions before the budget is tabled in parliament, during consultations that are coordinated by the Ministry of Finance.

Source: Originally written for Sanitation and Water for All, 2020, based on information provided by the Water Integrity Network

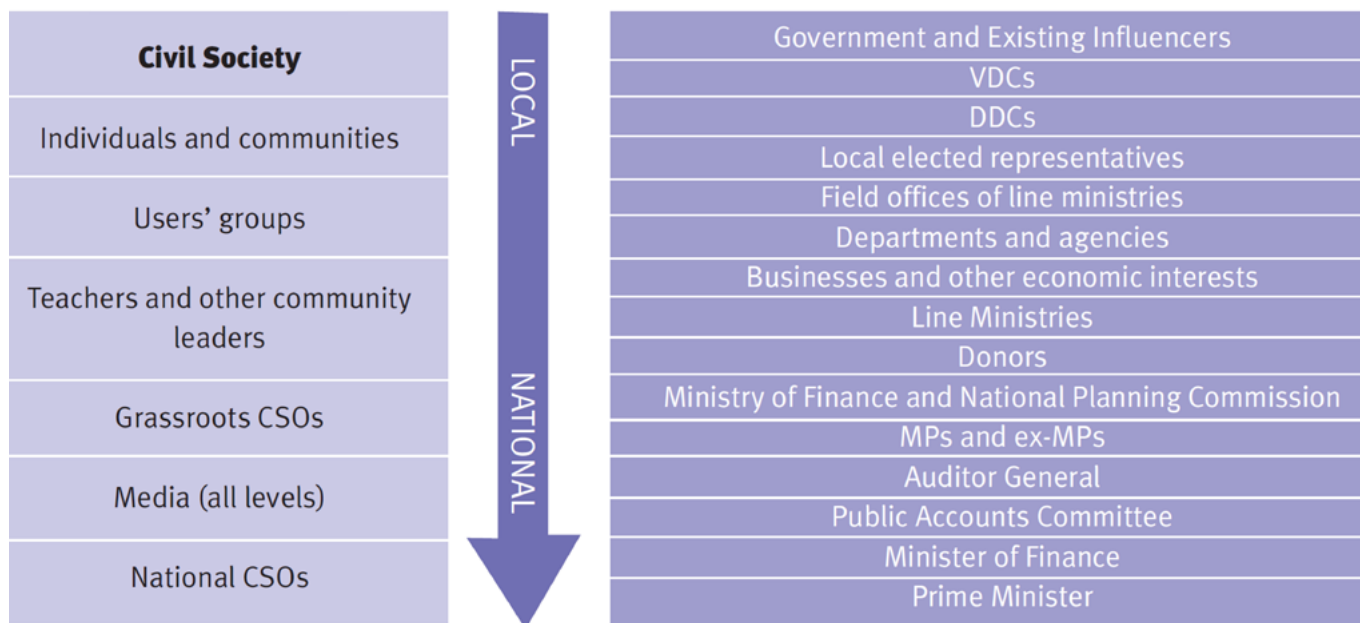


Figure 3. Different targets for budget advocacy in Nepal
 Source: WaterAid Nepal, 2010, A primer for civil society on budget advocacy

DISCUSSION

This paper contributes to the growing body of evidence showing that, when ordinary people have access to budget information, coupled with the skills and opportunities to participate in the budget process, the resulting engagement between government and citizens can lead to substantive improvements in governance and service delivery.

Depending on the scope of their work and their level and area of influence, CSOs and NGOs can use a range of strategies to influence budget processes and public financial management in the water and sanitation sector (Figure 3 shows an example from Nepal).

Some challenges persist and this section addresses some of these.

Increasing finance for the most marginalised

Social inclusion is understood as a process by which efforts are made to ensure equal opportunities for all, regardless of their background, so that they can achieve their full potential in life. It is a multi-dimensional process aimed at creating conditions that enable the full and active participation of every member of the society in all aspects of life, including civic, social, economic, and political activities, as well as participation in decision-making processes. Inclusion is not just about improving access to services for those who are currently excluded but also supporting marginalised people to engage in wider decision-making processes to ensure that their rights

and needs are recognised. To achieve social inclusion, it is critical to recognise that people are different and need different forms of support and resources to ensure that their rights are realised. (DORP, 2020)

In Bangladesh, the use of the WASH budget monitoring tool led to a 12-19% increase in annual budget. However the findings demonstrate that gender and social inclusion in budget monitoring only leads to an increase in WASH allocations for socially excluded groups if it includes processes that increase participation and access to information for socially excluded people.

Aligning expenditure with budget allocations

In Kenya while there is evidence of some progress on transparency, participation, and accountability to citizens in counties (lowest level of government), significant challenges persist. Although public disclosure of information on county financial affairs is required, in practice budget estimates are more likely to be available than budget implementation reports. Water expenditure is fragmented and difficult to track, as dedicated water departments as such do not exist; expenditure is usually divided between two or more county ministries.

In India, the process of fund transfer to local level governments gets delayed from the state level; it is necessary to ensure better coordination and communication between the state government and line departments at the district level. Monitoring financial processes is crucial to ensure that funds are allocated to the water sector as intended

and can be done through implementing social audits. While social audits are mentioned in the guidelines of major WASH schemes in the states of Odisha and Bihar, it is essential that they are carried out. The planning process needs to take into account adequate time and human resources to ensure that it is effective.

Reaching more impact and scale

In Kenya, public participation in the budget process is undertaken as a legislative requirement and not as a tool for improving public finance management. However, citizen capacity for meaningful participation remains weak, as understanding of the budget process is low; therefore, participation is often limited to the planning stage.

Even when CSOs have a deeper understanding of budget processes and the critical points they can influence, a deeper analysis is needed of the revenues, expenditure and procurement processes as well as their links to the public financial management and structure. This often requires higher levels of expertise than is necessarily present within CSOs.

Moving beyond working in silos is also a key requirement for scaling. There should be stronger efforts to engage with the Treasury, Parliament and budget tracking organisations (UNICEF, 2009). The WASH sector is still elitist, with insufficient interaction with CSOs and protocols on who can get access to those in power.

Finally, the cost of public participation remains high and it has in most cases been covered by the CSOs themselves – certainly, those in the case-studies cited in this paper. If CSOs cannot financially support citizen engagement forums (bearing in mind that resources are shrinking) that limits their ability to voice their concerns. There must be dedicated budget allocations for public participation at the national and local levels of water and sanitation programmes.

RECOMMENDATIONS

Overall, WASH sector stakeholders (governments, citizens and CSOs/NGOs) must ensure quality and consistency in public participation, and improve institutional coordination in mobilising communities on water and sanitation issues and budgetary decision-making processes.

WASH sector actors should strengthen their collaboration and work with anti-corruption and accountability actors to ensure full compliance with the existing frameworks at national and local level. This will ensure greater transparency, participation, and accountability in the management of financial resources for water and sanitation service delivery.

RECOMMENDATIONS TO CSOS

- CSOs need adequate training on the devolution and decentralisation processes including budget cycles and budget formats. Many of the CSOs in this paper trained themselves, others learned from other CSOs and platforms. Almost all of them also trained the local government staff.
- CSOs need to hold more civic education meetings, targeting more communities to identify advocacy issues and develop community advocacy plans and strategies. CSOs need to educate women and youths on their importance in public participation processes, including budget processes, in relation to their specific gender and age needs. Making budgets more accessible for citizens will improve the quality of participation.
- CSOs specialised in water and/or in public finance should work with community based organisations, communities, accountability institutions, and media to activate public oversight in budget execution and reporting, and to ensure financial literacy, transparency, quality and consistency. Networking, collaboration and coordination with like-minded organisations is vital to make this happen.

RECOMMENDATIONS TO NATIONAL AND LOCAL GOVERNMENTS

- National government agencies should issue national, district focused guidance on public investments, financial management, and reporting in the water sector, including for water service providers.
- National and local governments should improve transparency of their budget and expenditure for the water and sanitation sector for more effective formal public engagement and social accountability purposes.
- National and local governments must ensure that budgets and financial reports are comprehensive and include information on donor contributions and the financial affairs of water service providers.
- Local governments need to increase the number of public participation venues to reach more people, and seek support of CSOs to contribute to the organisation of these forums ensuring more women are mobilised and heard.
- Local governments need to make available formal document proceedings and decisions made during public participation meetings, as part of the process to hold government accountable in subsequent plans and forums.

RECOMMENDATIONS TO DONOR AGENCIES

- There must be dedicated budget allocations for public participation at the national and local levels of water and sanitation programmes.

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See Watershed.nl for many more relevant resources for CSOs.

NOTES

- 1 A law or formal decision made by a parliament or other group of people who make the laws for their country.
- 2 The percentage of actual expenditure compared to the total grant budget
- 3 The Watershed empowering citizens programme, was a strategic partnership between the Dutch Ministry of Foreign Affairs and IRC, Simavi, Wetlands International and Akvo that ran from 2016-2020. Watershed aimed to deliver improvements in the governance and management of water, sanitation and hygiene (WASH) services as well as of the water resources on which they draw. The programme was active in Kenya, Uganda, Mali, Ghana, Bangladesh and India as well as the international level. The programme strengthened the capacity of national and local civil society to advocate and hold local and national governments and other WASH and water resource management duty bearers to account.
- 4 Union Parishad is the lowest rural local government body responsible for local level development.
- 5 Water integrity refers to honest, transparent, accountable, and inclusive decision-making by water stakeholders, aiming for equity and sustainability in water management (WIN)
- 6 The block is a rural administrative level in India part of a sub-district, district, division, State, Country.
- 7 System of local self-government of villages in rural India