

**THE REPUBLIC OF UGANDA**

**Ministry of Health**

**ENVIRONMENTAL HEALTH DIVISION**

# **Strengthening Budget Mechanisms for Sanitation in Uganda**

## **Executive Summary**

# **Strengthening Budget Mechanisms for Sanitation in Uganda**

## **Introduction**

The Government of Uganda has identified sanitation as a major potential contributor to the achievement of national Poverty Eradication Action Plan objectives and Millennium Development Goal targets. The September 2003 Joint Sector Review of water and sanitation identified a need to review sanitation budgeting and financing mechanisms as part of an overall strengthening of the sanitation sub-sector. This is expanded upon more in section 2.

The terms of reference for this study identified three sanitation sub-sectors: household / institutional sanitation in urban and rural areas (non-piped); urban sanitation in larger urban areas and small towns (piped); and hygiene promotion in urban and rural areas. The study has used the definition developed and agreed at a sanitation stakeholder workshop in Jinja, Uganda in February 2004. This includes:

- Safe disposal of human excreta (faeces and urine)
- Good personal and domestic hygiene practices
- Safe disposal of solid and liquid waste
- Safe collection, storage and use of water, especially for drinking
- Control of insect and rodent vectors such as flies, mosquitoes, rats etc.

## **Current institutional arrangements and resource flows**

### **Current institutional arrangements**

The overall review of responsibilities presented in section 3 reveals that:

- A significant proportion of sanitation related activities are undertaken by parties external to the sanitation Memorandum of Understanding between the Ministries of Health, Education and Sports, and Water, Lands and Environment
- Ministries and some NGOs prepare and disseminate hygiene promotion materials – there is more scope for sharing these
- Ministry of Health field workers combine both hygiene promotion and sanitation enforcement functions (but anecdotal evidence suggests that on the enforcement side, bad sanitation practices rarely lead to prosecutions)
- Responsibility for setting sanitation policies, developing guidelines, setting regulations and monitoring is particular widely split across institutions (although the Ministry of Health tends to do more work in these areas)
- A broad range of institutions are involved in toilet construction

- Fewer institutions are involved in urban sewerage and solid waste management functions
- There are apparent overlaps between central and local government responsibilities for many activities

It should be emphasised that having a responsibility does not preclude the involvement of other partners to assist in a sanitation related activity.

### **Current financial resource flows**

With respect to funding, section 3 also sets out the multitude of ‘on-budget’ sources of finance provided by mechanisms such as conditional grants, development programmes and equalisation grants, as well as a range of potential ‘off-budget’ finance sources from the private sector, credit organisation, non government organisations and communities. Over the past three years or so, there has been a significant change in the way international development partners support sanitation (and other) programmes in Uganda – most money is now channelled as general budget support, rather than being assigned to specific projects as it was in the past.

Under current budget mechanisms, it is difficult to obtain estimates of how much money is spent on sanitation activities, and many assumptions have to be made. However, in the time available for this study, the following assessments have been made based on estimates developed:

- Total sanitation expenditure appears to have fluctuated over the past 5 years – once inflation is taken into account, there is no compelling evidence to suggest that overall funding levels have risen or fallen in real terms for the period as a whole
- It is estimated that on-budget resources have ranged from about US\$ 11 to 17 billion per annum, another US\$ 1 billion or so may have been contributed by NGOs each year (this figure needs further review), and additional amounts of up to US\$ 5 billion per annum have recently been targeted on improving sanitation in Kampala
- Since 1998/99, the estimated amount of total on-budget sanitation finance going through the budget for the Department of Water Development has fallen from 46% to 18% whilst the proportion under the Ministry of Education has risen from 14 to 47%; the proportion under the Ministry of Health has stayed fairly constant at 16 to 17%
- Over the past 5 years, it is estimated that between 37 to 63% of on-budget funds have gone towards the construction of latrines in schools (mainly in newly constructed primary schools)

- Over the same period, there appears to have been some movement from large towns towards small town / rural focused expenditure – by 2002/03, approximately one and a half times as much on-budget money was targeted at the latter
- On equity grounds, there are some arguments for spending an even higher proportion of money in rural areas as approximately 85% of Ugandans live in these places (and additional people live in small towns) – but this would need to be balanced by the fact that the cost of providing someone with adequate sanitation in urban areas is higher
- There are also equity issues surrounding the allocation of resources in urban areas, since the majority of on-budget expenditure there is spent on piped sewerage – quite often, less than 10% of the urban population actually have access to this
- Analysis of the types of on-budget sanitation spending suggest that for the 5 years until 2002/03: piped urban sewerage has accounted for 13 to 21% of the total; latrine construction (predominantly in primary schools and public places) for 47 to 62%; hygiene promotion for 20 to 27%; solid waste collection, vector control etc. for 2%; management and training for 2 to 8%

It could be argued that there is a very unbalanced allocation of resources for sanitation based on who benefits from expenditure. Around three quarters of funds appear to have been targeted on a very small percentage of beneficiaries though school and public latrines and sewerage. Only an estimated quarter has been targeted at the vast majority of people who reside in rural households or poor urban areas. This needs to be reviewed through a sector-wide sanitation strategy as discussed further in sections 5 and 6.

### **Comparison of responsibilities with funding flows**

An overall comparison of responsibilities with funding sources suggests that more resources and budget mechanisms are particularly needed to finance:

- Continuous sanitation and hygiene promotion
- Construction of latrines in older primary schools and in secondary schools
- Maintenance and rehabilitation of latrines in schools
- Sanitation services, drainage and waste disposal facilities for the urban poor

At present, it is difficult to get 100% accurate data to assess resource flows (fund allocation and utilisation) for sanitation and there is an important need to improved data collection systems.

## **Constraints and opportunities for better resource use**

### **Scope for increasing the amount of sanitation resources**

In order to encourage an increase in the amount of resources for sanitation, the following actions are suggested in section 4:

- Revise guidelines for the water and sanitation conditional grant so that more priority is given to sanitation activities
- Enforce the guidelines that state that water points should only be provided if there is adequate improvement in hygiene practices
- Revise the guidelines for the primary health care conditional grant, emphasising the importance of environmental health and how this can contribute to improved health outcomes and to reducing future curative health expenditure
- Review the scope for subsidisation of sanitation (as part of the wider water and sanitation sector policy study)
- Prepare and implement guidelines so that the 8 regional Technical Support Units can more effectively support sanitation
- Provide training to District Health Officers to prepare better sanitation plans and budgets
- Explore partnerships with NGOs and private sector companies to support hygiene awareness programmes
- Encourage greater use of community resources and pilot innovate approaches to this, for example through the use of micro-credit facilities
- Take advantage of opportunities to work within on-going health programmes such as malaria control and guinea worm eradication, and to use Area Health Support Teams to promote sanitation

### **Scope for improving the use of sanitation resources**

Section 4 also sets out some ideas for making better use of resources provided for sanitation. These include:

- Assess the likely impact of spending a higher proportion of resources on hygiene promotion and enforcement and adjust conditional grant guidelines accordingly
- Develop an improved strategy for improved hygiene education in schools
- Consider reviewing allocation criteria for conditional grants so that more money is allocated to those districts / municipalities with lower current levels of sanitation (if support for this is given by local government)

- Pilot and disseminate to local governments new and cost-effective approaches to sanitation that are identified as part of the on-going study by the Environmental Health Division
- Review and lobby for appropriate district reporting formats so that the allocation and impact of sanitation expenditure is easier to assess
- Agree key or 'golden' indicators for sanitation, define targets and cascade these down to local government (these can be taken from the overall water and sanitation performance measurement framework)
- Publish district / municipality performance on sanitation by key indicator in the annual water and sanitation sector report ('performance league tables')
- Identify and cost best models of local government sanitation coordination and disseminate these as part of the 'good practice' models being developed by the Environmental Health Division of the Ministry of Health
- Identify and cost best models of community sanitation monitoring and disseminate these as part of the 'good practice' models being developed by the Environmental Health Division of the Ministry of Health

## **Estimates of funding gaps and potential**

### **Future resource availability**

Section 5 assesses the amount of resources that are potentially available for sanitation activities under current overall plans.

- In 2002/03, the estimated sanitation expenditure of US\$ 14 billion represented around 6% of the on-budget funds that were potentially available for sanitation (and other) expenditures from all the relevant conditional, development and other grant sources
- The overall GoU potential resource 'pot' (including various budget lines in MoH, DWD, MoES and local government budgets) that can also be accessed for sanitation activities is planned to increase by almost 40% over the next three years, but there will be many competing demands for this money
- If sanitation funding continued to account for around 6% of the potential 'pot' then around US\$ 19 billion would be available from on-budget sources by 2005/06 - if the proportion could be increased to 10%, then US\$ 32 billion would be available by the same date. However, allocation to appropriate sanitation activities for this would require work on measures such as those discussed in the previous section.

Estimates for 2002/03 suggest that of the potential funding sources within each Ministry (including conditional grants) that could be spent on sanitation, the Ministry of Education and Sports spent 12% on sanitation, the Directorate of Water Development 5% and the

Ministry of Health 3%. Very small amounts are used for sanitation from the Local Government Development Programme, possibly reflecting low prioritisation of sanitation at the local level.

### **Future resource needs**

Also in section 5, various previous studies that estimate sanitation investment needs are summarised and the aggregated resource requirement is compared to trends and likely availability of funds. The estimated stated annual investment needs for sanitation are US\$47 billion and this would represent 20% of the total funds potentially available for sanitation for 2002/03 from the various on-budget sources (but note that this is only one estimate that would need careful review). This would represent a significant increase on the estimated 6% that is currently spent on sanitation from various conditional, development and other grants. However, it is strongly recommended that the sanitation 'funding gap' is recalculated after developing a sanitation strategy as discussed in section 6.

### **Scope for increasing finance from non-public sources**

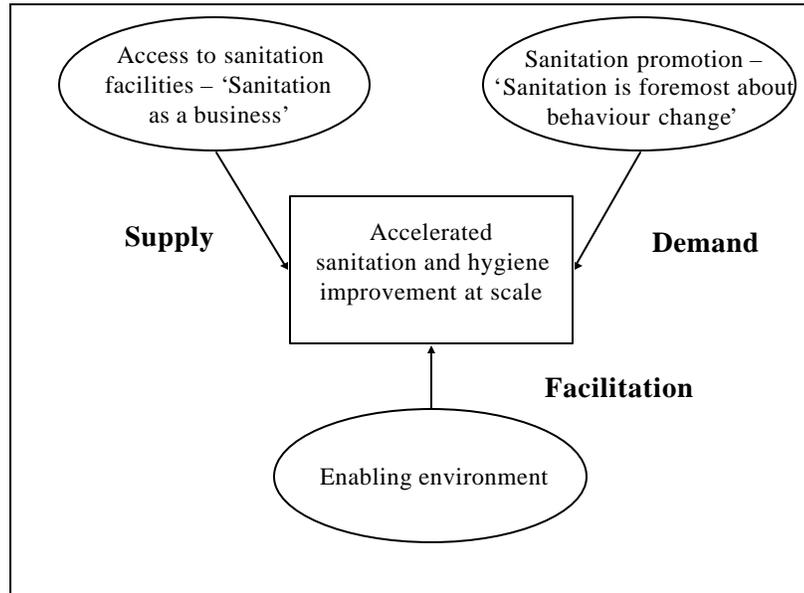
A good way of raising extra funds to plug the potential 'funding gap' is to explore the possibility of leveraging more off-budget resources. The scope for this is assessed at the end of section 5. The analysis suggests that there have been limited successes in Uganda, and that further attempts could be made, for example by:

- Piloting the use of a sanitation levy on water sales to fund a broad range of sanitation activities in urban areas
- Encouraging use of micro-credit as a way of raising money for commercial activities, household toilets and community sanitation projects
- Exploring build-own-operate contracts or leasing options for the construction, operation and maintenance of all public latrines
- Exploring partnerships with soap manufacturers to part-fund a national sanitation awareness campaign
- Replicating models for contracting / coordinating with NGOs to provide hygiene promotion services

## Strategic directions for budget mechanisms

### A three-dimensional strategic approach for sanitation

Section 6 draws together a lot of the analysis contained in previous sections. To facilitate the development of budget mechanisms, it would be useful to develop a revised strategic framework for sanitation as a whole. The proposed way for doing this is shown in the Figure opposite.



### Sanitation funding requirements based on an integrated strategic plan

Future resource needs can then be determined for each of these three dimensions for accelerating sanitation and hygiene improvement at scale. This might best be done through the development of an integrated and sector-wide strategic plan for sanitation, which sets out:

- Objectives and main components
- Targets for each key component
- Detailed activities, costs and expenditure requirements
- Institutional responsibilities (national, local and across different Ministries and Departments)
- Resourcing requirements at national and local levels

The information and recommendations in sections 4 and 5 of this report would be useful in the development of this strategic plan and the assessment of funding requirements. Another important issue to address will be to clearly distinguish between national and local funding requirements:

- National level activities will be performed through departments in different Ministries and might cover activities such as: media advocacy (EHD), TSU support roles (DWD), Area Support Team activities (MoH) etc.

- Local level activities will be run through local governments at municipality, district and sub-county levels and might cover activities such as: household hygiene promotion by community health workers, toilets in schools etc.

### **Establishing sanitation budget mechanisms**

Once funding requirements are clearly documented, it will be possible to clarify budget mechanisms. For national level activities, it will be essential to understand very clearly the way in which the budgets of each relevant ministry (and department) are organised and to identify existing or new budget lines for different needed activities. For local activities the guidelines and use of different conditional grants will need to be reviewed to assess the potential scope of using these funds. Possibilities within the new FDS budget guidelines will also need to be explored. In this context, it is also necessary to identify ways of providing incentives to local governments to undertake appropriate sanitation related activities.

It would be also useful to explore other non-public sources such as household and community resources through own construction or connection / user charges, private sector funding through public-private partnerships (e.g. for hand-washing campaigns, through lease for public toilets, etc.) or through micro-finance for household toilets.

### **An integrated budget management framework**

Section 6 also sets out an example national sanitation budget management framework matrix. All key activities are listed down the left hand side and all sources of funds are listed across the top. The framework also contains an assessment of planned outputs at the far right hand side. The advantages of using an approach like this would include:

- It provides a framework for the integration of all institutional budgets
- It helps to illustrate where the funding gaps are
- It provides a better method for arguing for resources from the Ministry of Finance
- It shows how resource use can be linked to outputs and a set of outputs leading to desired sanitation and health outcomes
- It provides a method for monitoring both the use and the impact of funds

A similar budgeting framework could be cascaded down to the district level and below. To minimise the amount of work required at the district level, and to assess performance against the expenditure in the sector as a whole, it might be better to combine sanitation into either a health or water budget management framework matrix.

Note that the matrix includes roles and funding sources for all key players in the water and sanitation sector – the Directorate of Water Development, National Water and Sewerage Corporation, Ministry of Health, Ministry of Education and Sports, NGOs, private sector etc. Section 9 contains an outline matrix for use at national and local government levels.

## **Resource allocation principles**

Section 6 discusses three types of resources allocation within the sanitation sub-sector:

- Allocation between the different types of sanitation expenditure
- Allocation between rural, small town and urban sanitation
- Allocation between districts and municipalities

Experience around the world provides evidence that well-targeted investment in hygiene promotion can have a significantly greater impact on sustaining sanitation improvement than public investment in latrine and toilets. Based on the sector-wide strategy, the Sanitation sub-sector working group (SSWG) would be able to agree on broad percentage breakdowns between software activities (such as hygiene promotion) and hardware expenditure on infrastructure. Over time, the proportion of resources devoted to hardware should fall, compensated by more off-budget finance provided by the private sector, NGOs and communities for capital expenditure. This may imply a greater proportion of on-budget sanitation funding via the Ministry of Health.

Data presented in section 3 of this report estimates that in 1998/99 approximately equal amounts of sanitation money was spent on rural / small towns combined and on large towns. By 2002/03, approximately one and a half times as much money was targeted at the former group. The agreement of the allocation between rural, small towns and urban areas is subjective and is to a large extent a political decision. However, the fact that almost 90% of Ugandans live in rural areas, and that the majority of poor people live in rural areas, provides some argument for increasing resource allocation in those places.

It should also be remembered that most urban sector investment benefits those people with piped sewerage who often account for 25% or less of the urban population. Having said this, it is only certain types of sanitation resourcing that can be influenced in this way, such as the overall amounts allocated to any urban and rural sanitation projects. Under the Fiscal Decentralisation Strategy, an increasing amount of resource allocation decisions are being made at the local government level and so lobbying to boost the profile of sanitation at this level will be a main way in which resources can be increased (in both urban and rural areas). Given the limited available information, it has not been possible to review sanitation resource allocation across the districts and municipalities of Uganda. In reviewing the allocation of resources, various other factors should also be considered. In line with national and sector policy objectives, more money should go to those parts of the country with:

Higher levels of poverty (to meet poverty reduction strategy goals)

- Lower levels of current basic sanitation (to meet 'some for all rather than all for some' policy goals)
- Higher chances of making a significant improvement in performance (in line with public sector efficiency goals)

The SSWG should review how resources are currently allocated between districts as part of the WSCG, PHCCG and SFG, and see how this coincides with poverty levels and with current sanitation profiles. Assuming that it is those parts of the country with lowest sanitation indicators that have the biggest chances of improving performance, there should be lobbying to assign more resources to those places. This will need to be combined with careful monitoring (perhaps using a budget management framework like that presented in section 6) so that efficiency and effectiveness in the use of resources can be checked. It needs to be emphasised that major resource allocation changes will not occur without changes to the priorities of decision makers at local government levels. The ‘lobbying’ role will therefore be crucial.

Finally, it is worth emphasising that the information contained in this report should be linked into the broader resource allocation review currently being conducted for the Directorate for Water Development as well as the ongoing exercise for preparing the Health Sector Strategic Plan II (HSSP II). A case should be made for a greater and a better allocation of resources for sanitation related activities wherever possible.

### Development needs

Section 6.8 sets out suggested development needs in relation to sanitation budgeting and financing. These would benefit from external support and are summarised as:

Issue	Development Needs	
	What	Where
a. Improved information:		
Need for improving the accuracy of sanitation expenditure and outcomes data	Advising on, and reviewing of, the strengthening of the data collection systems by DWD, NGOs, household surveys and local government	SSWG
Need for better estimate of overall national sanitation resource availability	Agreement and completion of a national sanitation budget management framework	SSWG
b. Development of a sector-wide sanitation strategy		
Need to more clearly specify objectives and components for a joined-up sanitation strategy	Development of the three-dimensional model for sanitation: supply, demand and facilitation	SSWG
Need for more realistic preparation and better coordination of investment plans	Integration of schools, urban and rural sanitation investment needs into a single plan with realistic specification of what is achievable given likely resources	SSWG

Need for more effective allocation of resources nationally	Review of resource allocation criteria between urban and rural areas, different types of sanitation expenditure and different parts of Uganda	SSWG
Need to lever more non-public finance	Development of capacity to identify and lobby for off-budget resources	EHD
Need to review subsidisation policy	Input into the proposed study of water and sanitation sector subsidy policy	SSWG
<b>c. Support to local government sanitation plans</b>		
Need to ensure that sanitation improvements can be obtained as economically as possible	Costing of best practice models and selection of those giving good value for money	EHD
Need for better prioritisation, coordination and use of resources for sanitation at local government levels	Preparation and communication of improved district sanitation planning, budgeting and management guidelines	EHD
Need to strengthen regional advisory support for sanitation	Support to Technical Support Units	DWD
Need for greater transparency of sanitation performance	Development of sanitation (and water) performance 'league tables' for each district / municipality	MoWLE / MoH
Need to give incentives for greater expenditure on sanitation	Review of water and sanitation, and primary health care conditional grant guidelines	SSWG
Need to mirror the sector wide approach at the district / municipality level	Development of a system for coordinating all water and sanitation sector wide plans and budgets at the local government level	District / municipality water offices

*Key: WSS = water and sanitation sector; SSWG = Sanitation Sub-Sector Working Group; EHD = Environmental Health Division; MoWLE = Ministry of Water, Lands and Environment; DWD = Directorate for Water Development.*

### Action plan

Section 6 ends with a suggested action plan, divided into areas of responsibility for key stakeholders.

<b>Sanitation Sub Sector Working Group Actions</b>	<b>When</b>
(i) Budgeting framework <ul style="list-style-type: none"> <li>• Lobby for separate budget lines for sanitation in local authority budgets under health, water and other sections (under revised FDS)</li> <li>• Lobby for inclusion of sanitation related performance indicators (under revised FDS)</li> <li>• Review, approve and press for strengthening of sanitation activities in PHCCG and WSSCG guidelines</li> <li>• Complete national sanitation budget management framework for 2005/06</li> </ul>	Immediate priority Immediate priority Immediate priority Jan – Mar 05

<p>(ii) Strategy framework</p> <ul style="list-style-type: none"> <li>• Coordinate the development of an integrated sanitation strategy document which includes overall objectives, targets, activities (at national and local levels with their costs) and resource estimates</li> <li>• Coordinate the development of an integrated M&amp;E system that includes the use of 'golden' performance indicators and district level performance league tables</li> </ul>	<p>Jun – Aug 04</p> <p>Sep – Mar 05</p>
<p>(iii) Resource allocation</p> <ul style="list-style-type: none"> <li>• Identify and influence sanitation resource allocation trade-offs that need to be addressed (rural / urban, inter-district etc.)</li> </ul>	<p>Oct – Dec 04</p>
<p>(iv) Resource generation</p> <ul style="list-style-type: none"> <li>• Clearly identify budget lines at national and local levels in relation to the sector-wide strategy</li> <li>• Ensure that there is a push for more non-public funding to support national hand-washing campaigns, construction of public latrines etc.</li> </ul>	<p>Ongoing</p>
<p><b>Environmental Health Division Actions</b></p>	<p><b>When</b></p>
<p>(i) Strategy framework</p> <ul style="list-style-type: none"> <li>• Revise first draft of HSSP II linking resources needs to objectives, outputs and activities in each of the three strategic areas (enabling environment, promotion of demand, strengthening of supply)</li> <li>• 'Trigger' and manage the development of the integrated sector-wide sanitation strategy through the SSWG</li> <li>• Identify the scope and lobby for the inclusion of sanitation components in other health programmes such as malaria and guinea worm eradication within MoH</li> <li>• Increase the provision of Secretariat support to the SSWG to follow up on key issues and recommendations</li> </ul>	<p>Immediate priority</p> <p>Jun – Aug 04</p> <p>Ongoing</p> <p>Ongoing</p>
<p>(ii) Increased prioritisation for sanitation at local levels</p> <ul style="list-style-type: none"> <li>• Draft revised guidelines to strengthen sanitation focus within the PHCCG</li> <li>• Train District Health Inspectors in improved planning and budgeting for sanitation</li> <li>• Promote and disseminate cost-effective best operational practice models in districts</li> <li>• Support local government to link best operational practice models (BOPs) to their plans and budgets to ensure long term sustainability</li> <li>• Oversee introduction of incentive mechanisms for better village hygiene</li> </ul>	<p>Immediate priority</p> <p>Jul – Dec 04</p> <p>Jul – Dec 04</p> <p>Sep 04 – Mar 05</p> <p>Ongoing</p>
<p>(iii) Resource generation</p> <ul style="list-style-type: none"> <li>• Continue lobbying for more resources to support national level work (e.g. through HPAC)</li> <li>• Strive to identify additional non-public funding to support national hygiene awareness campaigns (soap manufacturers?) etc.</li> </ul>	<p>Ongoing</p> <p>Ongoing</p>

<b>Directorate for Water Development Actions</b>	<b>When</b>
(i) Strategy framework <ul style="list-style-type: none"> <li>Contribute to the development of the integrated sector-wide sanitation strategy by the SSWG</li> <li>Review SIP15 draft to ensure that sufficient resources are allocated to sanitation and that they are allocated in the best way (with reference to the integrated strategy)</li> </ul>	Jun – Aug 04 Jun – Aug 04
(b) Increased prioritisation for sanitation at local levels <ul style="list-style-type: none"> <li>Draft revised guidelines to strengthen sanitation focus within the WSSCG</li> <li>Monitor the success of NGO involvement in community mobilisation and hygiene promotion and consider how to expand this role to more households</li> <li>Guide TSUs in the provision of better sanitation support</li> </ul>	Immediate priority Jun – Dec 04  Ongoing
(c) Resource generation <ul style="list-style-type: none"> <li>Strive to identify more non-public funding for public toilets, e.g. through leasing and 'build-own-operate' contracts</li> </ul>	Ongoing

<b>Ministry of Education and Sports Actions</b>	<b>When</b>
(i) Strategy framework <ul style="list-style-type: none"> <li>Appoint a nominated person / continue to contribute to SSWG meetings</li> <li>Contribute to the development of the integrated sector-wide sanitation strategy</li> </ul>	Immediate Jun – Aug 04
(ii) Own strategy <ul style="list-style-type: none"> <li>Review own strategies for improving sanitation and hygiene awareness through schools</li> <li>Review the possibility of supporting improved sanitation facilities in existing schools</li> </ul>	Jun – Dec 04 Jun – Dec 04

<b>Non Government Organisation Actions</b>	<b>When</b>
(i) Strategy framework <ul style="list-style-type: none"> <li>Contribute to the development of the integrated sector-wide sanitation strategy</li> <li>Review own strategies for improving sanitation and hygiene awareness</li> </ul>	Jun – Aug 04 Jun – Dec 04

<b>Local Government Actions</b>	<b>When</b>
(i) Performance improvement <ul style="list-style-type: none"> <li>Raise the profile of sanitation through better publicity of benefits, more integrated planning and budgeting</li> <li>Try out models of best practice and share successes / learning</li> </ul>	Ongoing Ongoing

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The Sector Finance and Resource Flows reports are based on country studies on water and sanitation sector financing in Africa. The aim is to provide assistance to sector leaders, policy makers and development partners to help African countries meet the Millennium Development Goals on water and sanitation through: rationalizing allocation of public funds, leveraging non-public resources and improving targeting of required subsidies.

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