

Briefing Note on budget tracking approaches in the WASH sector: methods, applicability and examples

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1. INTRODUCTION

Purpose of the briefing note³

In its adoption of the Financial, Institutional, Environmental, Technological and Social (FIETS) Sustainability Principles, the Dutch WASH Alliance (DWA) focuses on two leading principles: **financial sustainability** and **institutional sustainability**. The DWA asserts that employing a “budget tracking” approach is a possible way forward towards accomplishing the objectives of these two leading principles. In this note, budget tracking approaches and methods, and its applicability within the WASH sector are discussed to offer insight into how and whether it can be applied within DWA programme.

The Dutch WASH Alliance’s financial and institutional principles

The FIETS Sustainability Principles (2011) refers to financial sustainability as “the establishment of local financial potential for the strengthening of water, sanitation and hygiene initiatives. Financing is available to provide and sustain WASH investments at household, community and business level.” Linked to this, the DWA plans to introduce a financial approach that is built on a variety of strategies that promote mechanisms and models capable of offering incentives for stakeholder participation in financing WASH improvements. DWA identifies three types of WASH provision that will be addressed by different approaches:

- 1) Household level type WASH investments: a social marketing approach
- 2) Community level type WASH investments: local finance first
- 3) Private service provider type WASH investments: A business approach with investment loans.

“Institutional sustainability in the WASH sector means interventions that ensure systems and procedures at the local level are functional, and meet the demand of users of water and sanitation services. Households and other water users, authorities and service providers at the local and the national level are clear on their own roles, tasks and responsibilities, and are capable of fulfilling these roles effectively, while working together with other stakeholders in the WASH chain (DWA, 2011).”

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DWA plans to address this principle by:

- 1) Partnering with women and coalitions at local level;
- 2) Building the capacity of different WASH actors at the local level on the following areas: Human Resource Development (HRD), Organisational Development (OD) and Institutional Development (ID);
- 3) Clarifying roles and responsibilities of these actors; and
- 4) Advocating for increased responsibility and involvement of women and vulnerable groups in decision making.

In order to achieve all these, the DWA (2011) foresees that *"Budget tracking is necessary to make sure funds from the national level will reach the right beneficiaries. Lobby at national and international level should convince public and private stakeholders to invest in and create an enabling environment for WASH services. Coordination between different players in the sector is vital to achieve satisfactory and sustainable performance."*

2. BUDGET TRACKING AS AN APPROACH AND A METHOD

The different names used for "budget tracking"

For social policies (e.g. policies related to providing health services, educational services and WASH services) to be effective, they need to be implemented. A key contributing factor to the success or failure in implementation is in the way public sector funding is mobilised, allocated and disbursed (Savedoff, 2008, pg 5). Challenges to the management of public sector funding are widely documented by a wide range of studies analysing public sector financing. A literature review reveals that the most common approaches to "budget tracking" are:

- Public Expenditure Tracking Surveys (PETS), which are mostly used in the health and education sectors;
- Quantitative Service Delivery Surveys, which tackle the efficiency of the service providers and aim to determine whether or not the money they received is spent wisely (by collecting data on inputs, outputs, quality, pricing, etc)(Rogall, 2007);
- Client Satisfaction Surveys (or Service Delivery Surveys), which rates the performance of frontline service provider based on data gathered from clients and customers. Information about perceived quality, availability, and friendliness of staff is usually collected. Although Citizen Report Cards and Community Score Cards can be used for this purpose, modern technology also allows the use of mobile phones for this purpose;
- Budget tracking, which WaterAid used (see Box 2) at the local level, in order to increase the accountability and transparency of service providers, and empower local communities in the process of service delivery; and
- Financial and Institutional Mapping Exercises.

Information drawn from secondary sources suggests that PETS are the most common form of budget tracking exercise. PETS are supported by the World Bank (WB). However, in contrast to the WB, the Water and Sanitation Programme of the World Bank (WSP-WB) employs Financial and Institutional Mapping approaches towards reaching similar aims. The terminology "budget tracking" is, on the other hand, used by GrassRootsAfrica Foundation, as well as WaterAid, to increase transparency of water service providers at the local level, and to inform/empower local community in the process of service delivery.

PETS are defined as “quantitative exercises that aim to track the flow of public resources (funds and materials) across various layers of the administrative hierarchy: from the central governmental level to the intended beneficiary, and determine inefficiencies in the system and their magnitude” (Savedoff, 2008, pg.5). PETS aim to improve the quality of service delivery at the local level by answering the key question: *Do public funds and material resources end up where they are supposed to?* If not, then: *Why are those funds being diverted?* Such surveys are typically implemented at the sector level, usually in health or education. PETS track resource flows and generate survey data that provides additional information. In the World Bank, PETS are applied to help analyse public sector financial management, including Public Expenditure Reviews (PERs), Country Financial Accountability Assessments (CFAAs), Country Procurement Assessment Reviews (CPARs) and Quality of Service Delivery Surveys (QSDS). Typically PETS comprise the following:

- 1) Defining objectives and purpose of the exercise;
- 2) Mapping financial flows with detailed descriptions of how funds are *supposed* to flow through the system, from the national treasury to frontline providers;
- 3) Measuring financial leakages:
 - a. Collection of data from selected institutions at the national and sub-national levels – including administrative data, interviews and structured questionnaires
 - b. Collection of data from facilities – through administrative data or structured questionnaires, and with purposive or representative samples from which data can be obtained. Information of how things “really work” from interviews with service providers, facility managers, officials at different government levels, and others outside government.
- 4) Presenting findings:
 - a. Whether spending reaches facilities and is applied to its intended uses
 - b. Other findings regarding, for example, delays in spending, problems in obtaining information, and equity
- 5) Informing policy:

Recommendations regarding information systems, publicising government budget data, increasing supervision, introducing new accounting instruments, and changing the institutional channels for financial flows, to name a few.

In general, PETS are conducted with support from government. The first PETS were conducted in Uganda in the health and education sectors in 1996 (B. Dorotinsky, 2004; Rogall, 2007; Savedoff, 2008; Tolmie, 2010). Since then, PETS were conducted in 13 other countries, mostly in the health and education sectors.

PETS and related studies can reveal challenges and suggest which areas require urgent action.

Findings of the PETS may be used for:

- Verifying data, sampling and investigating leakages more intensely;
- Answering particular policy questions regarding leakages, delays, distributions or allocations; and/ or for
- Analysing processes in order to improve monitoring and evaluation, budget planning and disbursement, and financial controls.

Box 1: Use of mobile technology for monitoring service delivery at the local level

Huduma (Kenya)

SODNET is a citizen initiative piloted in August 2011 that deploys a web and mobile-based platform for Kenyan citizens to directly demand for services from authorities and service providers. Through the Ushahidi system, participation is facilitated by SMS, voice, video, etc. Several categories are addressed: education, governance, health, infrastructure, water and justice. <http://huduma.info/>

Trac FM (Uganda)

A radio service broadcasted in different (rural) stations that seek to involve people in monitoring service delivery in their respective communities through radio polls. Since May 2011, Trac FM uses radio talk-shows, SMS and internet to improve the welfare of people by enabling them to make informed choices and hold their leaders accountable. <http://tracfm.nyaruka.com>

uReport (Uganda)

Through the Rapid SMS platform UNICEF allows users to sign up on a toll-free short-code for regular SMS-based polls and messages. Citizen responses are discussed in weekly radio talk shows to facilitate engagement on community issues. These are also shared within UNICEF and with other aid organisations to provide a better picture of how services work across Uganda.

<http://mobileactive.org/case-studies/ureport-getting-direct-feedback-uganda>

Maji Matone (Tanzania)

Maji Matone (Raising the Water Pressure) is a national programme by Daraja that informs citizens about rural water supply issues, allows them to send text messages to a central number to report breakdowns in the water supply, and then forwards the information to relevant authorities. It partners with the media to bring more attention to breakdowns as a way of putting pressure on the government to respond. <http://transparency.globalvoicesonline.org/project/maji-matone>

mWater / Mwata Manobi (Senegal)

A national water monitoring service run by PEPAM (Programme d'eau potable et d'assainissement du Millénaire), MANOBI development foundation and the WSP-WB. A scheme operator transmits and receives information via a mobile phone while support agents can access information and communicate with scheme operators via any PC connected to the internet. This ensures continuity in safe water delivery to millions of people in rural areas and increases transparency, accountability and efficiency of water service. www.pepam.gouv.sn (FR), <http://mwater.manobi.com> (FR)

Budget tracking in WASH

WaterAid (2008a, 2008b) defines budget tracking as a "Sector and Local Financing Study" with the "main objective [is] to improve water and sanitation governance (responsiveness, equity, accountability and transparency) through citizens' action, helping to make service providers accountable, responsive and ensuring that they provide services in a sustainable and equitable manner." Examples of budget tracking studies conducted by WaterAid in Nepal, Ghana and Nigeria can be found in Box 2 and Box 3.

Box 2: FEDWASUN programme in Nepal (WaterAid, 2008a, 2008b)

As part of its budget tracking study, FEDWASUN collected and analysed five years of budget records in the WATSAN sector. These records were obtained from government agencies and other service providers in various districts. It was feasible to obtain this confidential information due to FEDWASUN's trusted position and relationship with service providers and stakeholders in the sector.

This exercise helped offer a complete picture of the use of funds in the WATSAN sector by government and non-government projects (both on and off-budget). The analysis helped users' groups in ensuring the effective use of funds in the sector, plan activities, and prevent corruption and leakages. In the past, local communities were not informed of funds allocated by the Government to their VDC for water and sanitation. In consequence, local communities were unaware of missing funds and the presence of corruption.

The direct beneficiaries for the study were community-based advocacy committees. The committees made use of this platform to publicise the findings of their WASH services monitoring and budget tracking to pressurise the local government and service providers in taking action. The community members were the final beneficiaries as the process of accountability and responsiveness from duty bearers aimed at improving community access to water and sanitation.

Box 3: Budget advocacy and citizen engagement – experience of GTF partners in Ghana and Nigeria (WaterAid, 2010)

WaterAid partners WEIN in Nigeria and WSDB in Ghana initiated budget tracking activities to monitor how national funds allocation to the WASH sector are utilised at local government level. The findings of the budget tracking stimulated citizen engagement (whereby communities question local government during public hearing or any dialogue platforms) and national level policy engagements with NEWSAN in Nigeria and CONIWAS in Ghana.

Financial and institutional mapping in WASH

The WSP-WB (2004a) characterises the water sector as having a set of complex institutional arrangements and a variety of channels and sources of funds used to finance the sector. They conclude that any study framework on financing flows have to take into account the sector's special characteristics. Understanding the sector's characteristics may be facilitated through institutional and financial mapping (with particular emphasis on public funds as these remain to be the dominant source in the sector).

Institutional mapping exercises capture the governance structure of the sector and relate the importance of governance to the efficient and effective channelling of funds, and implementation in the sector. Financial mapping exercises expand analytical scope to capture all sector sources, channels and uses of funds.

3. HOW AND WHEN ARE THESE APPROACHES USEFUL?

Just because PETS address a wide range of questions, this does not mean that they are always useful. In fact, an initial assessment of important policy questions, the structure of public finances, the condition of public financial systems, and the availability of data are all crucial in determining the appropriateness and relevance of conducting PETS. In this section, recommendations about PETS' usefulness are presented based on Savedoff's (2008) *Working Paper: Public Expenditure Tracking Surveys: Planning, Implementation and Uses*.

Before attempting to conduct a budget tracking exercise, one should ask *what is the purpose and why it needs to be conducted, what are the expected results, and for what purpose will these findings be used*. Making explicit the theory of change expected from a budget tracking exercise can potentially save disappointments (and resources) in the process.

Government or International NGOs may consider conducting PETS if:

- Important policy questions require information on the structure and amounts of funding that reach service facilities;
- The structure of the public finance system includes clearly identified allocations to service facilities which pass through intermediaries, with relatively little discretion and few independent sources of funding (for instance, when fund flows are straightforward from one institution to another with few additional sources of funds); and
- The public finance reporting system is weak or lacking.

Information collected from PETS is likely to be more useful if data:

- Aims for inter-temporal consistency rather than cross-country comparability. The validity and relevance of many indicators is primarily country-specific. For instance poverty analysis indicators of budget spending is difficult to compare across countries. However, it makes sense to compare funding flows across the years for the specific sector and within a specific country; and
- Focuses on specific financial flows rather than seeking to map out the finances of an entire sector (mapping a whole sector can become a rather complex study – see Box 4).

While PETS analysis does help offer insight into improving governance⁴ systems of the public sector, owing to a range of factors, many PETS lack an analysis of leakages, or present weak estimates because they:

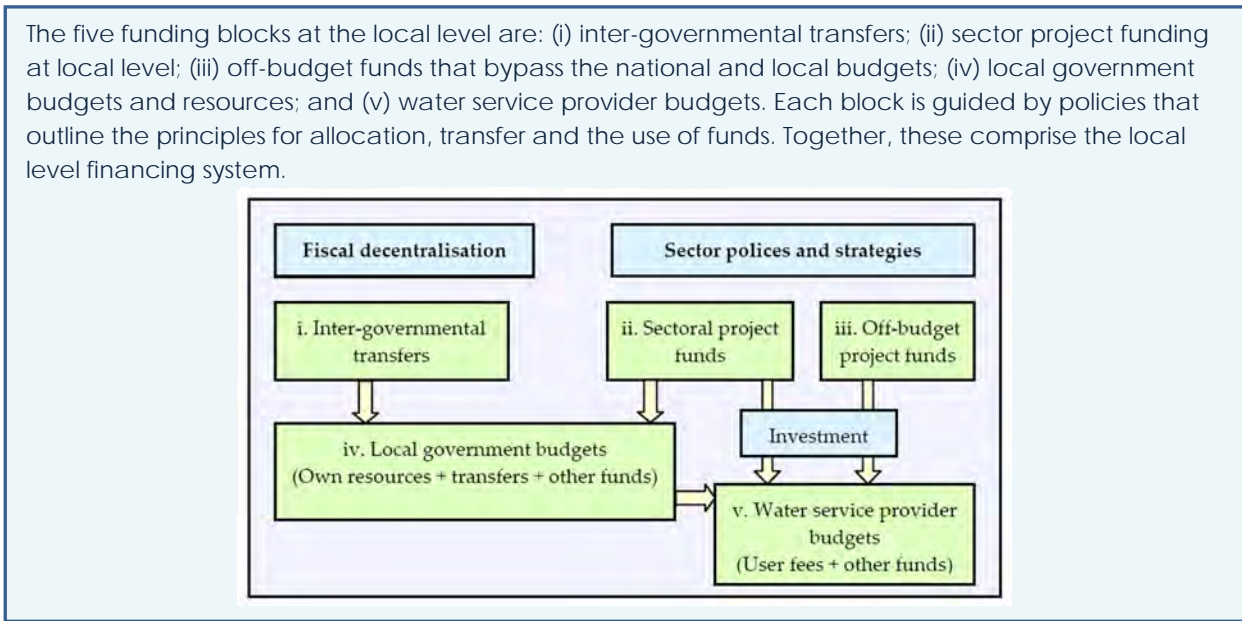
- Do not conduct facility surveys that may help address questions such as: "*Are the funds spent having an impact in the way services are being delivered?*";
- Cannot calculate/ disaggregate the funds allocated to service providers due to the practice of sub-national actors contributing their own revenues into the mix;
- Cannot calculate the funds allocated to service providers because budget categories are not aligned across all governmental levels, or funds are not sufficiently disaggregated;
- Fail to verify self-reported information (triangulation procedures often not possible); or
- May run into the risk of double counting or under reporting resulting in oversimplified or even erroneous analysis.

Lack of available resources also poses major constraints in conducting surveys and replicating these (see Box 5). According to Rogall (2007), the price of conducting PETS is relatively higher when compared to other budget tracking mechanisms. The first PETS conducted in Uganda -- a country with a fairly organised public sector, where financial information is readily accessible --

⁴ Governance is defined here as: the traditions and institutions by which authority in a country is exercised

cost US\$ 106,200 for the educational sector and US\$ 177,000⁵ for the health sector. Despite its costs, PETS remain to be the most commonly conducted survey of its kind, which is greatly supported by donors.

Box 4: The five funding blocks in local financing system (M. Mehta, 2008)



Box 5: PETS replicability (Sundet, 2007)

Despite growing movements and actions around Anti-Corruption, success stories are relatively few. The dramatic impact achieved by the Public Expenditure Tracking Surveys (PETS) in Uganda has been one of the most cited successes. It is therefore interesting to note that despite the apparent replicability of the approach and the considerable number of attempts to reproduce the Ugandan success elsewhere, there are few successful experiences with PETS, which resulted in sustained impact. The latest application of PETS in Tanzania, for example, was negatively received. While findings of the PETS revealed and documented several systematic weaknesses in the flow of finances, the government resisted to act on those weaknesses. Three years after PETS, the same problems remain prevalent. The key lessons learnt from this experience are:

- First and foremost, there is a need to recognise that what led to improvements in financial management in Uganda was not the study per se, but capacity-building initiatives on the ground. These ensured that local communities were aware of their entitlements and that mechanisms were set in place for entitlements to be claimed.
- To assist in the success of initiatives and to improve public expenditure efficiency and accountability, anticipating the potential of resistance to reforms being introduced is always beneficial.
- Development partners need to consider their own incentives for engaging in an open and informed dialogue on the strengths and weaknesses of existing systems.

The examples presented suggest that PETS, on its own, is incapable of providing solutions related to improvements required in the public service sector. The most important limitation is that the level of Water Supply and Sanitation (WSS) expenditure, while important, is not in itself an indicator of the effectiveness, efficiency or the sustainability of investments (WSP, 2003). Tracking budgets and financing flows tell very little about the actual services being provided to the population. These

⁵ 2012 currency values

also provide a very narrow understanding of budgets as findings assume that budgets are being allocated and spent appropriately.

In Dehn, Ritza, and Svensson's (2003) study, the authors identified four "breaks" in the development aid chain, and proposed several methods to detect these when conducting PETS (see Box 6).

Box 6: Survey tools for assessing performance in service delivery⁶

It has become increasingly clear that budget allocations, when used as indicators of the supply of public services, are poor predictors of the actual quantity and quality of public services, especially in countries with poor accountability and weak institutions. At least four breaks in the chain can be distinguished between spending-meant to address efficiency and equity concerns, and its transformation into services:

- 1) Money might be spent on the wrong things and people. One method of identifying this break is a "benefit incidence analysis" which looks at who benefits from public engagement.
- 2) Assuming that the money is spent on the right things, it might still not reach the service providers. Here, the use of Public Expenditure Tracking Surveys (PETS) is necessary.
- 3) Assuming that money is spent on the right things and reaches its destination, the incentives to provide good service might still be weak. This break can be assessed using Citizen Report Cards (CRC) or Quantitative Service Delivery Surveys (QSDS).
- 4) Even though sufficient services may be provided, households may not take advantage of these. This demand side factor could be assessed via household surveys or social and economic analysis.

4. TRACKING FUNDING FLOWS IN THE WASH SECTOR IN KENYA, UGANDA AND GHANA

One of the key findings from the Institutional and Financial Mapping for WSS Services in Kenya exercise (WSP, 2004b) is that there is a preference for off-budget routes by donors and I/NGOs (see Box 7). A large proportion of total donor resources (nearly 70%) is provided through off-budget support, mainly through a number of NGOs, and is primarily devoted to financing new community-based schemes. WSP-WB's experience in Uganda is presented in Box 8, while experience from the budget tracking exercise in Ghana is presented in Box 9.

Box 7: Results from the sector finance evaluation in Kenya (WSP, 2003)

In Kenya, national government is the dominant channel of WSS funding, although local authorities and off-budget channels are also important. Significant resources are mobilised through user charges and donor support, though user charges are neither always protected nor used in a timely manner for operations, and most donor resources flow outside the framework of government decision making. A large proportion of total infrastructure development funds in the sector are accrued through off-budget mechanisms, mainly through a large number of NGOs operating in the sector. This is probably due to the lack of confidence of the donor community on public systems with regard to the effectiveness and efficiency in the use of funds and in ensuring accountability. Even for funds routed through government budgets, some donors prefer to transfer funds directly to the community. Unfortunately, as NGO activities are not well coordinated or monitored effectively, the bulk of non-government spending for the development of infrastructure is undertaken by CBOs, with the private sector playing a limited role.

⁶ Based on the experience of the Tanzania legal sector.

Box 8: WSP-WB experience from financial and institutional mapping in Uganda (WSP, 2004c)

Over the past three years, 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 done in the past. Under this current budget mechanism it becomes difficult to obtain estimates on how much money is spent on sanitation activities.

However, the following assessments have been made by WSP-WB based on estimates developed:

- Total sanitation expenditure appears to have fluctuated over the past five years, with 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 total amount of on-budget sanitation finance going through the budget for the Department of Water Development has fallen whilst the proportion under the Ministry of Education has risen and the proportion under the Ministry of Health has stayed fairly constant.
- Over the past five 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.
- 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.
- Analysis of the types of on-budget sanitation spending suggests that for the five years until 2002/ 03, piped urban sewerage has accounted for 13 to 21% of the total spending; 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%; and management and training for 2 to 8%.
- 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. 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 could be argued that there is a very unbalanced allocation of resources for sanitation based on who benefits from expenditure. Around ¾ 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.

Box 9: Experience with budget tracking exercise in Ghana (GrassRootsAfrica Foundation, 2010; H. N. Amenga-Etego, 2011a, 2011b)

The Water and Sanitation Public Expenditure Tracking and Advocacy project emerged as a response to increasing anxieties expressed by Ghanaian civil society organisations and other stakeholders working in the water and sanitation sector regarding the low level of discussions around water and sanitation sector investment, disbursement and processes. The main objectives of the project are to:

- 1) Provide a platform for civil society organisations and other stakeholders and individuals interested in the improvement of public sector led water and sanitation services to advocate for increased investment in the sector, and at the same time ensure that funds allocated to the sector are used efficiently, transparently and accountably.
- 2) Provide information to government, donors, non-governmental stakeholders, other funders and the general public on government/ donor budgetary allocations to the sector and actual disbursements to implementing agencies to help enhance public expenditure tracking and review of public policies to improve effectiveness.
- 3) Promote efficiency, effectiveness and transparency through monitoring and reporting on public project implementation.
- 4) Provide citizens with a checklist for community monitoring of public expenditures in water and sanitation in their local government areas.

In partnership with Water Aid Ghana, GrassRootsAfrica started the project in 2009. The 2009 budget tracking looked at GoG allocation for investment and services to the implementing agencies. Main findings are:

- 1) There is a huge funding gap in the sector.
- 2) The water and sanitation sector is the least tracked in Ghana since advocacy work by civil society is limited to policy and management options for the sector. Little is done about investments and demanding for accountability from public officials and key stakeholders with respect to disbursements and the appropriateness of technologies and projects.

Challenges encountered were:

- 1) Difficulties in accessing budget information, particularly funds received by the sector Ministries and agencies, e.g. the MLGRD refused to provide information to GrassRootsAfrica
- 2) Difficulty in tracking the receipts of the different line items
- 3) Lack of adequate funding to carry out a more thorough work
- 4) Anomalies in figures received from the MTEF and figures received from some agencies.

Main conclusions:

The absence of legislation that promotes free access to information could serve as a hindrance to successful budget tracking. This is exemplified by the difficulties that were faced in trying to obtain information from official sources. This also indicates that perhaps the information gatekeepers at the Ministries and Agencies have not been sufficiently sensitised on the relevance of budget tracking as a monitoring and evaluation tool, as well as the usefulness of tracking results for Government planning and project prioritisation.

5. CONCLUSIONS

There are three approaches that may help track financial flows in the WASH sector:

- Budget tracking as applied by the GrassRootsAfrica Foundation and WaterAid
- Public Expenditure Tracking Surveys (PETS) as employed by the World Bank
- Financial and Institutional Mapping as carried out by the WSP-WB.

It is often argued that WASH sector performance monitoring systems -- if impact is to be seen on improving service delivery -- needs to be strengthened overall and used in the sector as a whole, and not for specific projects (WSP, 2005) (Box 10). Tracking financial flows will only be beneficial within a broader framework of sector dialogue and with change endorsed by government. The exercise needs to depart from an improvement strategy and build upon existing reforms.

Box 10: Conclusions and recommendations from WSP-WB's experience in Africa

Though there are many initiatives (such as PRSP monitoring, budget tracking at ministries of finance, water point mapping, management information system projects), these are methodologies employed in fragmented and isolated ways, and is often project-based. Improved frameworks are needed for input-output-outcome-impact monitoring and evaluation that are also integrated with the overall planning and budgeting systems. This can be done by imposing a detailed and explicit presentation of expected results and allowing fine-tuning future activities on the basis of past experience. Monitoring and evaluation also promote the accountability of implementing policies and sector programmes.

Based on literature reviewed and interviews conducted with sector professionals, the following are found to be obstacles and limitations in undertaking budget tracking in the WASH sector:

- There are too many organisations and agencies involved in the delivery of water and sanitation services. This is further compounded by mixed and overlapping responsibilities over water and sanitation across various government agencies. In consequence, budgets for sanitation and hygiene are often "hidden" within both health and education line budgets. This makes it rather expensive to expand a budget tracking exercise that covers all three sectors.
- Most of the budget tracking exercises were conducted to inform provisioning for educational and health services as funds are mostly made available through governmental budget, which is easier to monitor. In many countries, off-budget funds by donors and I/NGOs are extremely high and difficult to track (WSP, 2004b).
- Due to fragmentation within the WASH sector, these exercises are not straight forward and require other methods, tools and broad estimations to provide a more complete and nuanced picture.
- Even when identified, information is not readily available (or not made accessible) on finance in the sector due to decentralisation and fragmentation within the WASH sector (WSP, 2003). Difficulty in accessing information may also be partially explained by the absence of or insufficient legislation on access to information (GrassRootsAfrica Foundation, 2010; H. N. Amenga-Etego, 2011a, 2011b)
- It is difficult to monitor the level of spending in the sector and to evaluate the efficiency and effectiveness of spending (H. N. Amenga-Etego, 2011b; WSP, 2003). Budgets are easier to identify, real expenditures are not (WHO, 2010) and the impact of those expenditures are largely unknown (Moriarty P., 2010).

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