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ADVOCACY FOR WATER SANITATION AND HYGIENE (WASH) SERVICES IN UGANDA

A Mapping Report

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Contents

LIST OF TABLES	4
LIST OF FIGURES	4
ACRONYMS	5
1 BACKGROUND	6
1.1. Introduction	6
1.2. Rationale for the Water, Sanitation and Hygiene (WASH) Advocacy Mapping study	7
1.3. Purpose of the advocacy mapping.....	7
1.4. Scope of assignment.....	8
2 APPROACH AND METHODOLOGY	8
3 FINDINGS	9
3.1 Literature Review findings.....	9
3.1.1 WASH and Economic Development.....	9
3.1.2 Policy environment for WASH sub-sector	10
3.1.3 WASH Advocacy in Uganda	14
3.1.4 WASH Accountability structures in Uganda	19
3.2 Key Informant Interviews results	29
3.2.1 WASH institutional building block	29
3.2.2 WASH Planning building block.....	31
3.3.3. WASH financing building block	35
3.3.4. Regulations and accountability WASH building block.....	41
3.3.5. Policy and Regulations	42
3.3.6. Monitoring Building Block	44
3.3.7. Learning and adaptation WASH building block.....	45
3.4. Private Sector KII results.....	47
4 MAPPING OPPORTUNITIES, SPACES AND MESSAGES FOR WASH ADVOCACY	48
5 BROADER ADVOCACY OPPORTUNITIES EMERGING FROM THE MAPPING EXERCISE	49
6 CONCLUSION /RECOMMENDATIONS FOR WASH ADVOCACY	53
6.1 KEY TAKEAWAYS	53
7 REFERENCES	55
ANNEXES	56
ANNEX 1: LIST OF KII RESPONDENTS	56

List of Tables

Table 1: NDP III WASH indicators over the period FY 2020/21 – FY 2024/25	13
Table 2: Planning and budgeting cycle phases and WASH advocacy opportunities	17
Table 3: WASH OAG issues over the FY 2016/17 – FY 2020/21 period	23
Table 4: Kamuli DLG Water and Environment and Sanitation budget	37

List of Figures

Figure 1: Local Government Rural and Urban Water supply and sanitation approved and released budget (UGX, Billion)	18
Figure 2: MoWE Total Rural Water Supply and Sanitation and urban water supply and sanitation (UGX, Billion)	18
Figure 3: MoWE Rural Water Supply and Sanitation and urban water supply and sanitation (UGX, Billion)	19
Figure 4: Budget Allocations to Wakiso Water Department FY 2018/19- 2022/23 (UGX billions)	36

Acronyms

BFP	Budget Framework Work Paper
BMAU	Budget Monitoring and Accountability Unit
CBO	Community Based Organizations
CLTS	Community Led Total Sanitation
COVID 19	Corona Virus Disease 2019
CSBAG	Civil Society Budget Advocacy Group
CSOs	Civil Society Organizations
DCDO	District Community Development Officer
DEO	District Education Officer
DHO	District Health Officer
DLG	District Local Government
DP	District Planner
DWO	District Water Officer
EOC	Equal Opportunities Commission
FBO	Faith Based Organizations
FY	Financial Year
GDP	Gross Domestic Product
GoU	Government of Uganda
IPFs	Indicative Planning Figures
KII	Key Informant Interview
LG	Local Government
MDAs	Ministries, Departments and Agencies
MoES	Ministry of Education and Sports
MoH	Ministry of Health
MoWE	Ministry of Water and Environment
MPS	Ministerial Policy Statement
NDP II	Second National Development Plan FY 2015/16 – FY 2019/20
NDP III	Third National Development Plan FY 2020/21 – FY 2024/25
NGO	Non-Government Organization
NPA	National Planning Authority
NSA	Non-State Actor
OAG	Office of the Auditor General
PBA	Program Budgeting Approach
PBB	Program Based Budgeting
PFM	Public Finance Management
PFMA	Public Finance Management Act
PHA	Public Health Act
PIAPs	Program Implementation Action Plans
PSST	Permanent Secretary and Secretary to the Treasury
PWG	Program Working Group
SDGs	Sustainable Development Goals
SSA	Sub-Saharan Africa
UGX	Uganda Shilling
UNICEF	United Nations' Children Emergency Fund
USD	United States Dollar
UWASNET	Uganda Water and Sanitation Network
WASH	Water Sanitation and Hygiene
WSP	Water and Sanitation Program

1 Background

1.1 Introduction

Water, Sanitation and Hygiene (WASH) is integral in determining the health status of a nation's population. The performance of a country's WASH indicators provides a good reflection on the country's prioritization of and investment in its' citizens' WASH needs. It is the government's role to ensure that the entire WASH ecosystem is effective and functional to meet the WASH needs of its citizens without leaving anyone behind in the WASH value chain.

According to the Second National Development Plan (NDPII), Uganda had a vision of achieving access to safe water supply of 79% (rural) and 95% (urban) by 2020 and access to basic sanitation services of 80% by 2020. This came in the backdrop of having failed to achieve the respective Millennium Development Goals (MDG) targets for water and sanitation in 2015 where Uganda registered 65% coverage for water and 77% for sanitation. To achieve this, the Uganda would have to invest approximately US\$206.8 million for water supply and \$32.2 million for sanitation and hygiene annually to realize this ambitious leap. According to the WASH country brief prepared by Ministry of Health and Ministry of Water and Environment in 2017, the financing gap for WASH priorities under NDPII were estimated at \$80 million for water supply and \$26 million for sanitation and hygiene per year.

Going by the Third National Development Plan (NDPIII), the base year targets for safe water coverage by financial year 2017/18 were 73% and 74% for rural and urban areas respectively. Sanitation coverage through improved toilets and hygiene through hand washing were the least performing areas at 19% and 34 percent. Although the NDPIII sets quite ambitious milestones to significantly close the gaps in WASH sector, it remains quite unclear whether the current pace of prioritization, financing and political commitment towards WASH indicators will enable Uganda to meet the ambitious obligations towards agenda 2030.

Although internal measures were taken to build government commitment towards WASH financing such as the five-year Sanitation and Hygiene Investment Plan for funding (2018-2023), Uganda's drive towards the targets for agenda 2030 remain significantly dependent on government's ability to utilize existing institutional arrangements for WASH to significantly revamp financing and hold these institutions accountable to deliver on their objectives for the sector to ensure that Uganda is on track to attaining goal 6 of the SDGs.

This report synthesizes information from facets of the WASH sector through mapping exercise in which the consultant identifies key advocacy opportunities that could help to influence government's commitment and drive towards holistic and sustained financing for

the WASH sub-sector in the quest to achieve universal access to safe water supply and universal access to sanitation by the year 2030.

1.2. Rationale for the Water, Sanitation and Hygiene (WASH) Advocacy Mapping study

Governments of the world have less than 10 years to achieve Sustainable Development Goal (SDG) 6 and strengthen the systems to deliver sustainable WASH services to all. Advocacy provides an opportunity for greater impact but engaging with sector decision makers is no longer sufficient to reach these ambitious targets for water, sanitation and hygiene. Now is the time to identify where power sits in decision making for WASH in Uganda and the best approaches to reach and influencing that power.

Advocacy plays a key role in systems strengthening and influencing high level power players helps increase the impact of the work of IRC Uganda. The outcome of this assignment is to improve

Uganda's capacity to influence a wider national agenda for WASH advocacy with the understanding that that safe water and sanitation can positively impact – from health to economic development.

Advocacy is an important tool that stakeholders can use to influence policies in the WASH sub-sector. Evidence from past interventions by development partners such as DANIDA to influence reforms in Uganda's WASH sub-sector indicated that in spite efforts to improve coordination and dialogue among sector actors, the advocacy did not give sufficient weight to avoid its downslide in priority and financial allocations within the government. In addition, the lack of corresponding high-level political commitment from government and lack of priority for social sectors by the government are some of the obstacles to achieving sustainable development in the WASH sub-sector. These gaps clearly underscore the central role that advocacy could play to strengthen the systems within the sub-sector by influencing people and structures with power to increase political commitment and accountability for WASH performance.

It is against this background that the advocacy mapping activity reviewed the current and potential WASH advocacy opportunities that would help fast-track the realization of the WASH priorities under NDPIII and the national targets for SDG 6 for realizing key milestones for agenda 2030 in Uganda.

1.3. Purpose of the advocacy mapping

The IRC Uganda has a broad range of advocacy issues they would like to address. The consultant reviewed current and potential advocacy activities and approaches in those areas as well as identifying opportunities and potential partners with access to and experience with influencing higher-level allies, influencers, and political decision-makers in Ugandan society. Alongside people and institutions beyond WASH (that do or could positively impact the sector) this may also include current initiatives that could be considered or new initiatives that could be started by IRC Uganda and their partners. The main purpose of the advocacy mapping activity is to identify existing advocacy

opportunities in Uganda and prioritize them based on the strategic objectives of IRC Uganda.

1.4. Scope of assignment

The consultant believes that a systems approach towards WASH is essential for designing interventions to unlock key barriers and dysfunctions in the system to fast-track the attainment of WASH targets under the agenda 2030 and the subsequent National Development Plans leading to 2030. The assignment was guided by input from actors, relationships, and interactions within the WASH ecosystem in Uganda.

- At national level, the consultant engaged relevant government actors from MDAs (PWGs, TWG leaders) CSO partners, Committees of Parliamentary, Private Sector Actors, National networks, and forums for WASH
- At Sub-national/District level the consultant engaged relevant portfolio leaders for WASH from the district council, Local government technical actors, private sector actors, CSOs partners, networks etc.

The advocacy mapping report responds to the following result areas.

- **Result area one:** Proposed the focus for IRC's advocacy agenda based on gaps identified and areas of strategic interest for WASH advocacy.
- **Result area two:** Scanned the WASH sub-sector to inform mapping of the current terrain with people, institutions, networks identified (Analysis of main WASH and non-WASH actors, spaces, resources, power and influence dynamics at each level of engagement)
- **Result area three:** Mapped opportunities for advocacy based on the implementation of Uganda National Development Plan III (NDPIII); WASH financing and political prioritization of WASH by explaining how they contribute towards the IRC Uganda's WASH agenda.
- **Result area four:** Recommends advocacy strategies for IRC Uganda's WASH agenda at national and subnational / district level influencing system changes/reforms in the long-term.

2 Approach and methodology

The consultant undertook the following steps to deliver the key results for this consultancy.

Step 1: Entry Meetings/Discussion: The consultant presented an inception report to the IRC Uganda team at the onset of the assignment. The meeting clarified and harmonized the proposed approach, methods, specific deliverables, proposed tools and schedules to be followed during the assignment.

Step 2: Secondary Data Review (Context analysis): The advocacy mapping study utilized both primary and secondary data in the analysis. The consultant collected secondary data by undertaking desk review of the relevant documents. A list of all desk-reviewed

documents is provided in the references. Relatedly, all the stakeholders that participated in the KIIs is provided in the appendix. The consultant observed that much work has been documented around the WASH sub-sector however these present like fragmented efforts by individual organisations or development partners other than a unified voice for civil society for the sector. The absence of an agreed roadmap for collective tracking down SDG 6 by CSOs as a measure to ensure that at different intervals of the 15-year journey, sufficient milestones exist for holding government accountable not only what was committed in the NDPs but also other priorities that relate to the attainment of universal access to safe water supply and universal access to sanitation by the year 2030 are considered.

Step 3: Facilitate key informant interviews: Primary data was obtained through Key Informant Interviews (KIIs) with stakeholders /influencers of the WASH sub-sector in Uganda. The KII respondents were purposively selected based on their role in the WASH sub-sector. The consultant adhered to key research ethics especially when conducting the KIIs. The list of key informants interviewed can be found in the annex. National level actors were significantly difficult to secure appointments than the district level stakeholders. In some cases, some national stakeholders were hesitant to commit self on certain key positions due to fear of being quoted. However, in our submission, we make sufficient protection of such respondents by not directly quoting them in verbatim but paraphrasing and highlighting the main observation in its appropriate context.

Step 4: Analysis of all evidence and report writing: The consultant consolidated and analysed all the information collected from the desk review and the key informant interviews to provide context and to develop recommendations that would guide WASH advocacy engagement in the short-term and long-term. The consultant used the Uganda building blocks as the themes for interpreting and analyzing the findings.

3 Findings

3.1 Literature Review findings

This section presents findings from the desk review of the different relevant documents in relation to Uganda's WASH sub-sector. The desk review focused on Uganda's WASH journey in the SDG era (2016-2022), planning and budgeting for WASH, WASH sub-sector advocacy efforts, existing and future advocacy opportunities in Uganda's WASH subsector, political prioritization of WASH and WASH financing both at the national and sub-national levels, among others. The literature review equally takes into consideration the nine building blocks namely: Institutions; Policy and Legislation; Planning; Finance; Regulation and Accountability; Monitoring; Infrastructure; Water Resource Management; and Learning and Adaptation.

3.1.1 WASH and Economic Development

The contribution of WASH towards the well-being and productivity of the population proves that WASH is not just a health concern but rather an economic development

concern as well. The Stockholm International Water Institute (2005) argues among other things that improved water supply and sanitation and water resources management boosts countries' economic growth and contributes greatly to poverty eradication; improved water resources management and water supply and sanitation contributes to increased production and productivity within economic sectors; and overall public and private investment in water supply and sanitation and water resources management as worthy interventions.

Coombes, Hickling, and Radin (2015) note that poor access to sanitation has measurable human, social and economic impacts. Combes et al., (2015) further note that every USD1 invested in sanitation yields more than USD 6.60 as a return in Sub-Saharan Africa (SSA). Convergently, the United Nations (2008) reported that for every USD1 invested in water and sanitation, there are around DUSD \$8 gained through averted costs and increased productivity while the World Health Organization (2004) notes that investing USD1 in water, sanitation and hygiene education would yield between USD3 and USD34 considering the technology used.¹ On the contrary, estimates indicate between 1% and 5% of Africa's GDP is lost every year due to inadequate provision of basic sanitation services (Coombes, et al., 2015). Relatedly, Minh and Hung (2011) are cognizant of that fact that improved sanitation has great impacts on people's health and economy. According to the Water and Sanitation Program (WSP) study in 2012, poor sanitation cost Uganda UGX 389 Billion equivalent to USD 177 million annually which was 1.1 percent of the country's GDP.

The centrality of WASH in the global development process is well pronounced in the United Nation (UN)'s Sustainable Development Goals (SDGs), 2015-2030/agenda 2030. The advent of the Corona Virus Disease of 2019 (COVID 19) proved the relevance of SDG 6 – “Ensure availability and sustainable management of water and sanitation for all” in achieving all the other 16 SDGs. As countries around the world went into total lockdown to prevent the spread of the COVID 19 pandemic, all other goals were adversely affected and as such could not effectively be implemented at the time of the lockdown. Although reports from the COVID19 response show a significant increase in the use of hand sanitizers and handwashing generally, the stakeholders' Inter Action Review (IAR) carried by Ministry of Health in Uganda raised concerns about the short-term adaptation and inconsistency of handwashing practices among populations at risk. This implies that the sudden wins realized could be lost in a short time. Hence the need to invest in software interventions to influence social and behaviour change.

3.1.2 Policy environment for WASH sub-sector

Uganda like other countries is signatory to the agenda 2030 and has domesticated and integrated the SDGs in its medium and long-term national development planning frameworks like the National Development Plans and the vision 2040. The country's vision 2040 (2010-2040) is poised to be delivered by a total of 6 five-year development plans. Uganda's first National Development Plan 2010/11-2014/15 (NDP I) was implemented in the era of the Millennium Development Goals (MDGs) which were succeeded by the SDGs in 2015/16. Since the advent of the SDGs, Uganda has successfully implemented one national

¹ <https://sswm.info/arctic-wash/module-1-introduction/further-resources-sustainability-relation-water-sanitation/water%2C-sanitation-and-economy>

development plan-Second National Development Plan-2015/16-2019/20 (NDP II) and currently (as of 2022) implementing its third National Development Plan-2020/21-2024/25 (NDP III).

According to the WASH country review carried out in the financial year 2017/18 by Ministry of Health together with Ministry of Water and Environment, the two sectors highlighted some of the main impediments to the WASH sub-sector which included among others;

- Inadequate funding for sanitation, hygiene and water for both rural and urban areas
- Inadequate human resources and capacity gaps to manage and implement sanitation and hygiene and water services.
- Data quality and validation at all levels which hamper proper planning for sanitation and hygiene interventions.
- Difficulty in tracking sanitation and hygiene financing due to its being scattered in different line Ministries and country programmes.
- Programmes not yet fully inclusive of all the populations (universal access) to cover everyone and,
- Sustainability of results for both facilities and behaviours.

Although dismal progress has been realized for some of the above barriers, majority of these remain strongly prevalent even today. Hence the need to rethink and re-strategize for there to be steady progress in realizing the WASH targets of Uganda in line with the third and fourth National Development Plans leading to the end of agenda 2030.

Uganda has numerous policies, institutional and regulatory frameworks that guide its WASH sub-sector at the national and sub-national levels and contribute to the country's progress towards the SDG 6 targets by 2030. The Institutional frameworks are calibrated at the different levels of administration. Uganda runs a decentralized system of administration where policy formulation, regulation and resource mobilization are conducted at the national level while service delivery is done at the local government level. At the national level, three key institutions shape the country's WASH policies and strategies given their statutory and operational mandates. These include: The Ministry of Water and Environment (MoWE); the Ministry of Education and Sports (MoES) and the Ministry of Health (MoH). At the sub-national/local government level, WASH services are delivered through the various structures namely district, municipal council, subcounty, parish and village levels. Other key players in Uganda's WASH ecosystem include: Development Partners; Non-Government Organizations (NGOs); Civil Society Organizations (CSOs); Community Based Organizations (CBOs); Private Sector; Faith Based Organizations (FBOs) operating at the different governance levels.

Uganda's WASH legal landscape is also elaborate dominated by various laws in place. The 1995 constitution of the Republic of Uganda is explicit on the social and economic objectives of the state specifically social and economic objective XXI on clean and safe water which states that "The state shall take all practical measures to promote a good water management system at all levels." According to the Uganda's 1964 Public Health Act

(PHA), the provision of sanitation is a household responsibility. A review of a list of policy instruments listed in

Uganda's institutional framework for water provision coupled with other policies on sanitation and hygiene shows the level of dispersion of WASH sub-sector mandates. Although efforts have been made to improve coordination for the sub-sector, it is quite clear that the huge responsibility for coordinating this broad sub-sector creates leakages in the long run.

In addition, key decisions about the WASH sub-sector such as financing, coordination and actual service delivery are the responsibility of other policy players such as Ministry of Finance Planning and Economic Development (MoFPED) which dictates the allocation formulas which outline how Water and Sanitation Conditional Grant (DWSCG) can be spent and disburses funds to District Local Governments, Ministry of Local Government (MoLG) superintends the planning and actual WASH services delivery in district local governments including WASH services, and Ministry of Education and Sports (MoES) which currently coordinates the Human Capital Development (HCD) program under NDP III. This sets a high responsibility for coordinated planning, budgeting, implementation, and accountability. In spite the positive prospects that emerged with coming into force of the NDPIII, the absence a requisite policy and legislation agenda to address policy and legal barriers or gaps that would undermine the achievement of the WASH sub-sector targets under the NDPIII has not received significant consideration.

During the NDP II tenure, Uganda had various medium-term planning frameworks that spelt out the WASH targets over the period 2015/16-2019/20. The Water and Environment Sector Development Plan 2015/16-2019/20 included key WASH sub-sector priorities for the period 2015-2020 provided strategic direction for addressing WASH challenges in alignment to the Vision 2040 and SDGs (Ministry of Water and Environment, 2016). In the Water and Environment Sector Development Plan 2015/16-2019/20, the water and sanitation targets include among others access to safe water in rural and urban areas to 79% and 100% respectively by ensuring that each village has a safe water source; increasing sanitation and hygiene levels in rural, and sewerage coverage in urban areas to 95%; increase functionality of water supply systems and promote catchment based integrated water resources management.

The Health Sector Development Plan 2015/16-2019/20 provided a snapshot of Uganda's WASH performance over the MDG period and ushered in Uganda's WASH priorities in line with SDG 6 (Ministry of Health, 2016). The Education and Sports Sector Strategic Plan 2017/18 - 2019/20 highlighted WASH challenges and priorities over the same period. The Water and Sanitation Gender Strategy 2018-2022 by the MoWE has an overall objective to empower men, women, boys, girls, and vulnerable groups through ensuring equity in access to and control of resources in the water and sanitation sub-sector, contributing to poverty reduction. . The Water and Sanitation Gender Strategy 2018-2022 target was to increase water supply coverage in rural areas from 65 percent to 79 percent while ensuring that at least each village has a clean and safe water source. Additionally, The Water and Sanitation Gender Strategy 2018-2022 targeted to increase urban water supply from 71

percent to 95 percent (100 percent NW&SC towns). The Government also targeted to improve sanitation coverage to 80% for rural and 100% for urban by 2020.

Unlike the NDP II which was implemented under the Sector Wide Approach, the NDP III is currently being implemented under the Program Based approach to planning and budgeting largely known as Program Based Budgeting (PBB). Under the PBB approach, a program is defined as a group of related interventions geared towards achieving a common outcome within a specified timeframe. Within the NDP III's programs, WASH is categorized under the Human Capital Development Program. The Human Capital Development program aims at increasing productivity of the population for increased competitiveness and better quality of life for all and among its key expected results includes increased access to safe and clean water and sanitation. The NDP III programs are implemented through the Program Action Implementation Plans (PIAPs). A PIAP provides a detailed description of the activities, targets and resources required to deliver a programme within a given timeframe and all government Ministries, Departments and Agencies (MDAs) and expected to draw their strategic plans from the PIAPs.

By the end of NDP III, it is projected that Uganda's urban and rural safe water coverage will be at 85 percent and 100 percent respectively. Sanitation coverage (Improved toilet) coverage target is 45 percent while Hygiene (hand washing) target is 50 percent by end of NDP III in FY 2024/25.

Table 1: NDP III WASH indicators over the period FY 2020/21 – FY 2024/25

WASH Indicator		FY 2017/18 -Base year	FY 2020/2 1	FY 2021/2 2	FY 2022/2 3	FY 2023/2 4	FY 2024/2 5
Safe Water Coverage (Percentage)	Rural	73	75.4	77.8	80.3	82.6	85
	Urban	74	79.2	84.4	89.6	94.8	100
Sanitation coverage (improved toilet)		19	23	28	32	37	45
Hygiene (hand washing)		34	36	38	42	46	50

Source: National Planning Authority (2020) (NDP III)

The Parliament of the Republic of Uganda has a major function in driving the country's development agenda and steering the country towards the realization of the SDG targets including SDG 6. Parliament's roles of legislation, representation, appropriation, and oversight are critical. The legislative role of Parliament enables the enactment of laws that govern the nation. As citizens' representatives, Parliamentarians have a role of debating and finding solutions to issues of national importance and issues that affect citizens in Parliament. Through the appropriation role, Parliament approves the country's budgetary allocations after a thorough scrutiny and consultation with relevant stakeholders as provided for in the Public Finance Management Act (PFMA), 2015. The oversight role enables Parliament to monitor the state of implementation of the budget to avoid unnecessary wastages.

Parliament has sectoral committees that discuss specific sector service delivery concerns and also interrogate the specific sector plans and budgets for the different financial years.

Besides the sectoral committees, there are several forums in Parliament on different areas of public interest. Specifically, on WASH, there is the Parliamentary WASH forum set up in 2012 to respond to water, sanitation and hygiene issues in the country. The Parliamentary WASH forum follows a recommendation by the Water Aid Study in 2012 titled “A Study on Working with Parliament towards improving WASH Governance in Uganda.” The WASH forum provides a mechanism for strengthening linkages between the parliament, different sectors, local Government, the local community, and civil society on WASH related issues and challenges in the country.

Non-State actors - both profit making and non-profit making organizations are key players in Uganda’s WASH sub-sector. Profit motivated WASH non-state actors are largely dominated by manufacturers and wholesalers of WASH equipment, WASH equipment and products retailers, providers of sanitation services like private waste management firms, sewer emptiers among others. Relatedly, there exist small scale WASH service providers in communities, and these offer small scale operation and maintenance services especially for broken WASH infrastructure for instance broken water pumps both in communities and institutions. It is the role and mandate of government to create fair and just policies that guarantee a favorable working environment for the private WASH service and products providers in the country. Government fiscal policies-especially tax policies affect the price at which the profit motivated WASH products and service providers serve the population. High taxes on the profit motivated private WASH providers means high prices at which consumers of the intended WASH services are charged and this may exclude low- income earners if they can’t afford quality and improved WASH facilities. This subsequently derails Uganda from effectively achieving SDG 6.

The non-profit WASH sector players operate both at national and subnational levels and these include among others; Development Partners, CSOs, CBOs and faith-based organizations. The different organizations offer WASH services according to the respective overall objective and/or goal of the organizational project or goal. At the national level, some WASH development partners and CSOs largely engage in strategic WASH policies and regulations within the country while others are involved in actual WASH service delivery in communities and institutions. All these efforts are critical in the WASH service delivery circuit as these complement government deficits in policy and service delivery. Faith-based organizations and CSO roles in Uganda’s WASH sector are multifaceted given the heterogenous nature of the FBO and CSO work terrain or approach.

3.1.3 WASH Advocacy in Uganda

Public Policy Advocacy encompasses processes of supporting public policies and promotion of activities that improve the welfare and livelihoods of citizens especially the marginalized segments of the population. Being a matter of public importance, WASH advocacy is paramount for numerous advantageous reasons including a healthy and productive labor force that contributes to a country’s Gross Domestic Product (GDP). Just like other forms of advocacy, WASH advocacy is largely driven by non-state actors who engage government-especially the executive and legislature on WASH policy, institutional

and regulatory frameworks, WASH financing and service delivery, WASH favorable fiscal policies among other enablers for an effective and efficient WASH system in the country.

Development partners and CSOs contribute to the development WASH policies and strategies all geared towards steering Uganda to a well functional and all-inclusive WASH system aimed at guiding Uganda towards the realization of the SDG WASH targets. An example is IRC Uganda's 2017-2021 program strategy on Building WASH systems in line with Uganda's NDP II whose major focus was construction and extension of piped and safe water supply and modern sanitation systems to all parts of the country as Uganda moves toward the realization of SDG 6 (IRC Uganda, 2018). Relatedly, Huston and Moriarty's working paper on Building strong WASH systems for the SDGs discusses the nine building blocks that are necessary in the delivery of WASH services. The nine WASH building blocks are interlinked and include: institutions; policy and legislation; finance; regulation and accountability; monitoring; planning; infrastructure; water resource management; and learning and adaptation. Strong WASH systems require effective cooperation between stakeholders responsible for each building block.

The United Nations' Children Fund (UNICEF) is cognizant that WASH is at the center of the realization of the ambitious 2030 agenda. The UNICEF's Strategy for Water, Sanitation and Hygiene (2016-2030) offers Uganda an opportunity to domesticate global WASH experiences and practices in its WASH planning and budgeting frameworks as it accelerates toward achieving the 2030 agenda. The UNICEF strategy (2016-2030) notes that UNICEF's overarching two objectives in alignment with SDG 6 include: (i). By 2030, achieve universal and equitable access to safe and affordable drinking water for all; (ii). By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations. The strategy offers guidance on different contextual approaches but gives leverage for UNICEF's country offices (Uganda inclusive) to work with the host governments to decide on the most effective programmatic focus.

Water and Environment CSO and NGO players in Uganda are coordinated by an umbrella body called the Uganda Water and Sanitation Network (UWASNET). Each Water and Environment CSO and NGO interests in WASH are guided by their organizational mandate and the WASH building block(s) of interest. These organizations operate at the different levels of government: national, higher local government and lower local government. Given the projectized nature of CSO and NGO WASH advocacy, sustainability for joint WASH advocacy by most non-state WASH advocates is absent and advocacy typically ends when project funding ends. Despite the existence of UWASNET, individual CSOs advocate for different aspects of WASH depending on their institutional frameworks and mandate without having a unified CSO voice on WASH. This has led to disjointed coordination among the WASH CSOs and partly explains the dismal WASH advocacy results by CSOs in Uganda.

At the national level, CSOs have contributed to WASH policy reforms and regulatory frameworks through evidence-based advocacy in addition to provision of budget and project support towards the sector. At the sub-national level, CSOs and NGOs have mixed contributions towards WASH service delivery. Whereas WASH CSO and NGO work

encompasses numerous aspects, different CSOs/NGOs' contribution to functional WASH systems and structures at the local government levels ranges from software approaches/intangible (like WASH policy, capacity building, institutional systems and regulatory advocacy) to hardware/tangible contributions (like construction of WASH structures in communities and public service delivery units, budget and/or project support, operation and maintenance of broken WASH infrastructure, among others).

Just like any other government intervention, government investments into the WASH sub-sector are made through the country's existing Public Finance Management (PFM) structures and systems – the annual planning and budgeting processes. A national Budget is a critical fiscal policy instrument through which governments allocate resources to different sectors/sub-sectors where WASH sits.

The Civil Society Budget Advocacy Group (CSBAG) is the umbrella CSO for all CSOs at the national and local government levels that engage on PFM policy and other elements of fiscal policy in relation to service delivery to the citizenry. Additionally, CSOs with a bias on PFM policy in the country advocate for: allocative and operational efficiency of government annual budgets, prudent public debt management to ensure that the country's public debt obligations don't crowd-out budgetary allocations towards social service delivery sectors like WASH, among others.

In the FY 2022/23 budget formulation process, CSOs under the CSBAG umbrella presented 8 WASH budget and service delivery concerns to the Natural Resources Committee of Parliament. However, only 1 issue on Inadequate Budgetary Allocations to Rural Water Supply Sub Programs was considered in the Parliamentary Budget Committee report. The Committee recommends that government prioritizes funding and budget allocations to rural water supply sub-program by providing UGX 30 billion for the water improvement project (See Annex 2 for WASH issues submitted to Parliament by CSBAG for the FY 2022/23).

The credibility of a country's budget is witnessed when the respective budget contributes to overall economic growth of the country, improved service delivery to the citizens, reduced poverty, and inequality levels among the citizens. For these to be realized, the tenets of public finance management – accountability, transparency, predictability, and participation need to be effectively satisfied. Uganda's Public Finance Management Act, 2015 (PFMA, 2015) provides for participatory planning and budgeting processes in the country. For instance, Section 9 (9) requires each accounting officer to consult with relevant stakeholders during the preparation of the institutional Budget Framework Paper (BFP). This is intended to ensure that the respective BFPs for the different votes take into consideration balanced development, gender, and equity responsiveness. In addition, the PFMA, 2015 makes it mandatory for the respective institutional policy statements and budgets are gender sensitive and require the Minister of finance to consult with the Equal Opportunities Commission (EOC) and issue a certificate of gender and equity to Government Ministries, Departments and Agencies (MDAs) and Local Governments whose plans and budgets are gender and equity responsive each financial year (FY).

The national annual planning and budgeting cycle offers a great space for engaging with the relevant government stakeholders on financing for key service delivery concerns

including WASH. The different stages of the budget cycle include: budget preparation; budget approval; and budget execution, monitoring and evaluation and audit. WASH NSAs have an opportunity to participate in the different stages of the planning and budgeting cycle to have WASH priorities considered in the country's annual plans and budgeting frameworks. See Table 3 for a summary of the relevant planning and budgeting phases and the respective opportunities for WASH ecosystem advocacy.

Table 2: Planning and budgeting cycle phases and WASH advocacy opportunities

Budget Cycle phase	Budget activities and appropriate WASH planning and budgeting advocacy.	Time-frame
Budget preparation	Local Government Budget Consultations held	August-September
	Presidential Advisory Committee discusses the Budget	
	Ministries, Departments and Agencies prepare and submit consolidated Annual statements to Ministry of Finance, Planning and Economic Development and Accountant General	
	Sector Working Group Budget Consultations	October - November
	Inter-Ministerial Budget Consultations (Technical and Policy Levels)	
National Budget Conference held		
Budget Approval	Submission of National Budget Framework Paper to Parliament	December - May
	Approval of the National Budget Framework Paper by Parliament	
	Parliamentary Committee consultations on BFP	
	Presentation of Ministerial Policy Statements to Parliament	
	Annual Budget and Tax Bills Presented to Parliament	
	East African Community Finance Ministers Pre-Budget Meeting held	
Budget execution, M&E and Audit	Preparation and submission of a report on inspection of vote offices to the PS/ST.	July-June
	Report on fiscal performance submitted to Parliament	

Source: Extracted from the PFMA, 2015

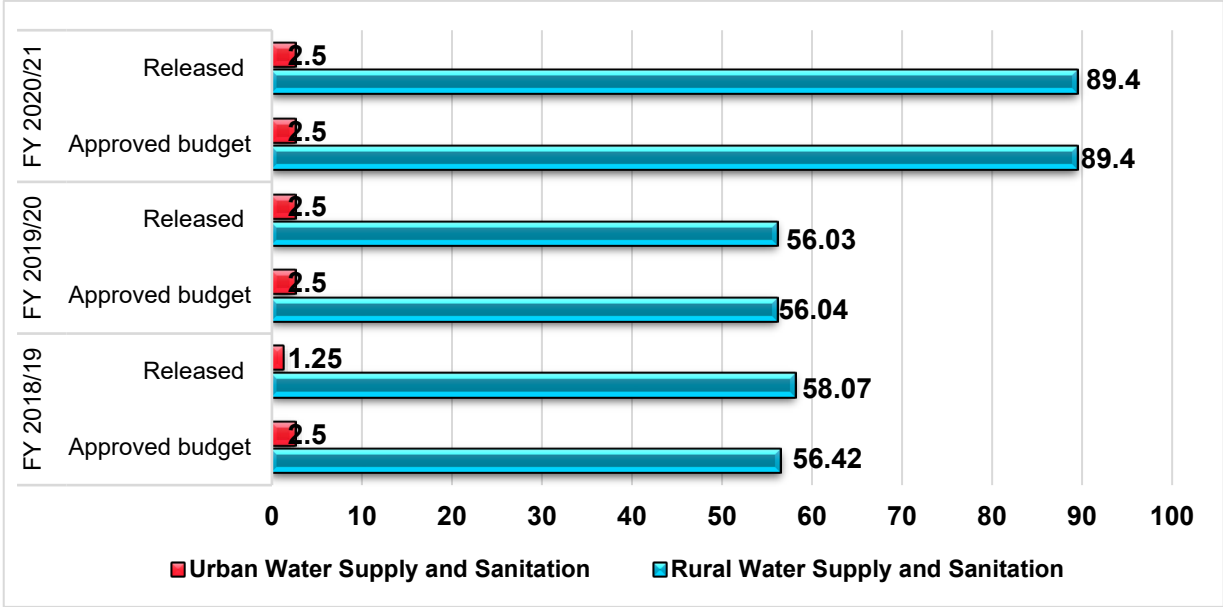
As seen in Table 3, Uganda's planning and budgeting cycle provides opportunities for WASH advocacy at the different budget phases. At the preparatory stage, NSAs have a window of opportunity to participate in the following planning and budgeting activities: Local Government Budget Consultations held; Sector Working Group Budget Consultations; and the National Budget Conference in which the NSAs may present key WASH budget issues to be included in the government annual budgets and plans. In these respective planning and budgeting activities, NSAs interact with the relevant government institutions and stakeholders. In efforts to have NSA WASH priorities included in the government plans and budgets, NSAs need to interact with the relevant WASH sensitive MDAs for instance the Ministries of Health, Education and Sports and Water and Environment.

At the budget approval stage, Parliament consults with the different MDAs and sector NSAs to discuss the different plans and budgets. In the recent past years, CSOs led by CSBAG have developed CSO alternative social sector position papers on the BFP and MPS and presented to the relevant Parliamentary sector Committees for instance Health, Education, Natural Resources, among others.

At the budget execution level, the NSAs have an opportunity to conduct budget tracking and service delivery monitoring at the different service delivery units and in the communities. These are meant to generate evidence for informed advocacy to influence budgetary allocations towards social service sectors in addition to improving service delivery to citizens like WASH.

Over the FY 2018/19 – FY 2020/21, the total local government budgets to the Rural Water Supply and Sanitation and Urban Water Supply and Sanitation amounted to UGX 201.86 Billion and UGX 7.5 Billion respectively while the respective releases amounted to UGX 203.5 Billion and UGX 6.25 Billion. See Figure 2 for approved and released local government budgets to the Rural Water Supply and Sanitation and Urban Water Supply and Sanitation for the respective FYs of 2018/19, 2019/20, and 2020/21.

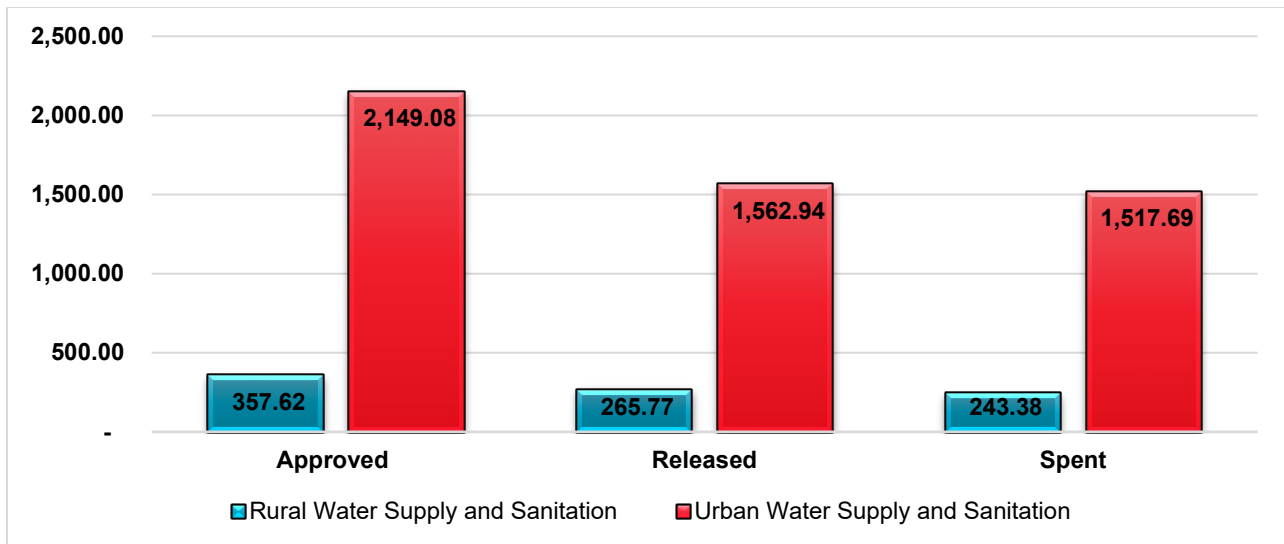
Figure 1: Local Government Rural and Urban Water supply and sanitation approved and released budget (UGX, Billion)



Source: Developed by Author with statistics from MoFPED annual performance reports

In Figure 2, Rural Water Supply and Sanitation is prioritized over urban water supply and sanitation at the local government level. On the contrary, at the national level, through the Ministry of Water and Environment, urban water supply and sanitation is prioritized over rural water supply and sanitation. See Figure 3 for total approved, total released, and total funds spent for both the rural water supply and sanitation and urban water supply and sanitation for the period FY 2018/19 – FY 2020/21.

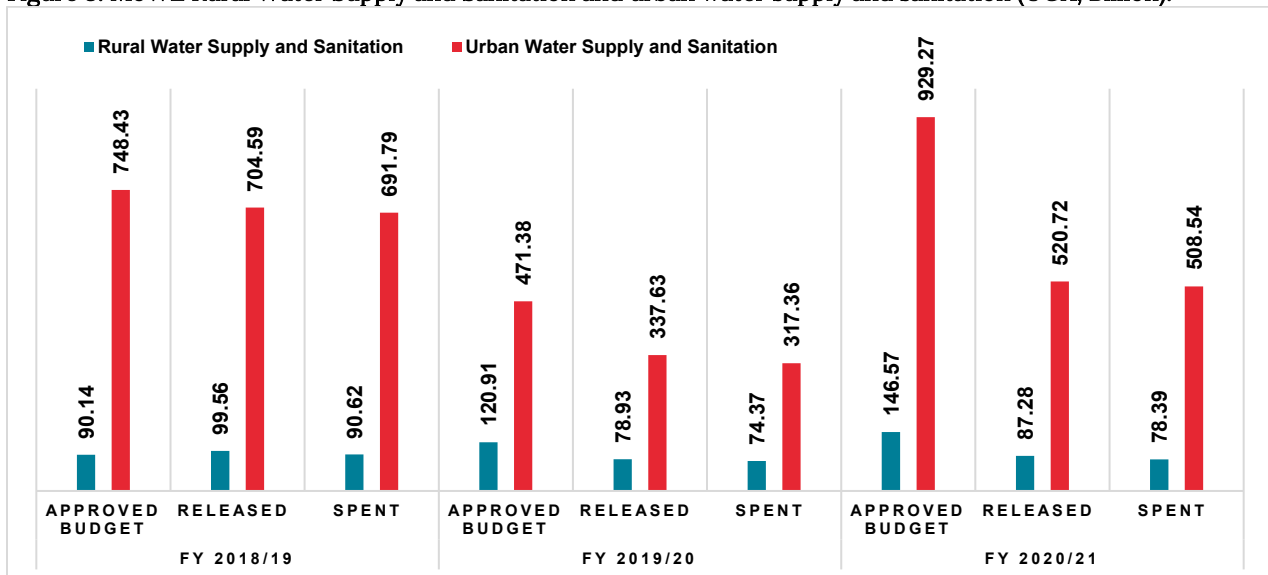
Figure 2: MoWE Total Rural Water Supply and Sanitation and urban water supply and sanitation (UGX, Billion).



Source: Developed by Author with statistics from MoFPED annual performance reports

Figure 3 shows that at the national level, urban water supply and sanitation is prioritized to rural water supply and sanitation. For respective FYs, See Figure 4 on rural water supply and sanitation and urban water and sanitation.

Figure 3: MoWE Rural Water Supply and Sanitation and urban water supply and sanitation (UGX, Billion).



Source: Developed by Author with statistics from MoFPED annual performance reports

3.1.4 WASH Accountability structures in Uganda

Public accountability is one of the key pillars of prudent national/community PFM systems that subsequently translates into delivery of quality services consistent with the citizens' preferences. According to the World Bank (2006), realization of the development goals requires a well-functioning public sector that delivers quality public services, fosters

private market-led growth and manages fiscal resources prudently. Uganda has in place legal, policy and institutional frameworks on accountability that are concerned with the mobilization, management, and accounting for the utilization of public resources to facilitate the delivery of quality and equitable services. In its 2016-2030 strategy, UNICEF pledges to help partner countries establish strong accountability frameworks noting that accountability is among the key pre-requisites alongside strong national systems and effective sector institutions for the long-term sustainability of WASH services.

The robustness and prudence of a country's PFM structures are central for effective and efficient utilization of its public financial resources. Currently, Uganda does not have well defined WASH specific accountability mechanisms. Section 12 (2) of Uganda's PFMA, 2015 mandates Parliament to ensure that public resources are held and utilised in a transparent, accountable, efficient, effective, and sustainable manner. Accountability for the WASH sub-sector is emended within the existing public finance accountability structures namely: budget transparency and accountability, parliamentary oversight and accountability, financial accountability/value for money audit.

3.1.4.1 Budget transparency and accountability

Uganda has consistently performed well in budget transparency on the African Continent. According to the Open Budget Survey (OBS), Uganda was second only to South Africa in budget transparency scoring 58 percent in 2019. This was however a decline in performance from 60 percent in 2017. As mentioned prior, transparency is a pillar to prudent PFM practices, and leads to enhanced effective participation in the budget cycle by the public (preparation, approval, and execution); increased access to WASH related budget and accountability information; and the various WASH related public projects. However, we raise the notion of indicators for accountability and transparency for the WASH sub sector. Apart from the generic indicators adapted from other accountability processes, we did not find a consolidated transparency and accountability agenda for WASH with specific indicators tracked for the purpose.

3.1.4.2 Public Participation in the planning and budgeting processes

A citizen participatory planning system is central to the realization of all-inclusive plans and budgets that leave no one behind in the development process. Inclusive planning systems entail all different categories of citizens in a country-this is in alignment to agenda 2030. According to the 2019 OBS, Uganda scored 22 percent below the standard pass mark of 50 percent. This shows limited utilization of the bottom-up approach in informing the country's planning and budgeting priorities which subsequently affects downward accountability. From Table 2, Uganda through MoFPED has various consultation process during the budget formulation/preparation stage in which the different NSAs can take part.

CSOs represent the citizens' priorities in the budget consultative processes especially at the local government levels and local government budget consultative processes. The challenge with this is that most CSO work is projectized and this affects the frequency of service evidence generation to inform evidence-based advocacy especially when particular projects' funding end.

3.1.4.3 Access to public information

Access to the relevant and necessary information is pivotal to increasing transparency and accountability for WASH related funds. Timely access to information is critical for not only accountability purposes but also provides room for improvements in service delivery performance and policy reforms. Section 11 (2)(C) of Uganda's PFMA, 2015 mandates the Permanent Secretary and the Secretary to the Treasury (PSST) "to promote and enforce transparent, efficient, and effective management of the revenue and expenditure and the assets and liabilities of votes." According to Section 5 of Uganda's Access to information Act (2005), "every citizen has a right to access information and records in possession of the state or any public body, except where the release of the information is likely to prejudice the security or sovereignty of the State or interfere with the right to privacy of any other person."

The MoFPED has put in place measures to ensure easy access to planning and budget information through establishment of budget specific website www.budget.go.ug. The budget website contains different planning and budgeting documents, budget data, performance reports and other necessary budget information for both national and local governments.

The budget website helps the advocate by providing access to planning and budgeting documents for instance the Budget Framework paper, performance reports, ministerial policy statement, among relevant information needed for evidence-based WASH advocacy. These budget documents provide information in generation of WASH policy briefs and position papers that can be shared with both technical and political duty bears in planning and budgeting periods. However, a case of accessibility still stands. How accessible are these budgets to

3.1.4.4 Parliamentary oversight/accountability

As noted, prior oversight is among the key functions of Parliament necessary to ensure prudence in management of the country's public resources aimed at resulting to effective service delivery to citizens in addition to guarantying gains from public investments. Section 12(2) calls on Parliament to ensure that public resources are held and utilized in a transparent, accountable, efficient, effective, and sustainable manner. Public accountability of Parliament is spearheaded by the Public Accounts Committee (PAC) for both national and local governments, and Committee on Commissions Statutory Authorities and State Enterprises (COSASE). The OBS 2019 however noted that Parliament of Uganda's role in the budget process is prominent at the planning stage of the budget cycle and weak oversight during the implementation stage.

3.1.4.5 Office of the Auditor General (OAG)'s Audit function

The Office of the Auditor General (OAG) has a constitutional mandate to conduct financial and value for money audits for all projects that are funded by public funds (Article 163 (3)(b) of the constitution of the Republic of Uganda). The constitution further requires the Auditor General to submit a report of the accounts audited to Parliament for the financial year immediately preceding. Table 4 summarizes WASH related audit issues by the OAG

over the NDP II period and NDP III (FY 2020/21), for the journey that Uganda has moved into the SDG 2030.

Key audit issues that are common in Uganda's WASH subsector include but not limited to: Poor funds absorption for instance, under absorption of USD 1,164,679 which is 59% of the funds that were available to the project for implementation of activities; delayed implementation of WASH related projects; and delayed disbursement of funds. See Table 4 for details on different WASH related audit issues.

Table 3: WASH OAG issues over the FY 2016/17 – FY 2020/21 period

Sector	Entity/project	Key Audit Matter/ Emphasis of Matter/ Other Matters
2016/17		
Health Sector	Uganda Sanitation Fund	<ul style="list-style-type: none"> • Delayed disbursement of funds
Water and Environment Sector	Water Supply and Sanitation Programme Phase I	<ul style="list-style-type: none"> • Long outstanding receivables UGX.36,161,678 • Failure to remit withholding tax UGX.280,619,867 • Irregular payment of taxes from donor funds UGX.114,342,794
	Water Supply and Sanitation Programme Phase II	<ul style="list-style-type: none"> • Failure to remit PAYE and Withholding tax UGX.30,340,740 and UGX.162,358,957 respectively • Irregular payment taxes from donor funds UGX.696,642,366 • Irregular inclusion of factory visit cost in contract price
	Technical Assistance Under the Joint Water and Environment Sector Support Programme	<ul style="list-style-type: none"> • Failure to absorb project funds EUR.487,535 • Delayed submission of Financial statements
	Additional Funds to Water Supply and Sanitation Programme Phase I under the Joint Water and Environment Sector Support Programme	<ul style="list-style-type: none"> • Low absorption of project funds UA 3,140,088 • Failure to withhold tax on a paid certificate UGX 47,234,452
	Kampala water- Lake Victoria water sanitation project-WATSAN (NWSC)	<ul style="list-style-type: none"> • Payment of unjustified Claims
2017/18		
Water and Environment Sector	Water and Sanitation Development Facility -Eastern (2017/18)	<p>36%</p> <ul style="list-style-type: none"> • Revenue shortfall i.e only UGX.13,570,088,440 was received resulting into a shortfall of UGX.7,616,911,560 representing • Delayed completion of Namwiwa Town Water Supply System and Kamuli Fecal Sludge Management Facility • Delayed completion of Bulegenyi Town Council water supply system • Failure to recover connection fees from Local Governments • Failure to operationalize Namagera Town Water Supply System (TWSS)
	Water and Sanitation Development Facility -South West (2017/18)	<ul style="list-style-type: none"> • Budget on the GoU component of UGX.9,662,000,000, of which only UGX.9,033,240,721 was realised leading to a funding gap of UGX 628,759,279(7%) • Delayed Completion of Projects • Lack of Land titles for water Scheme • Under absorption of funds i.e received funding of UGX.9,033,413,054 of which only UGX.8,518,800,507 was utilized leaving a balance of UGX.514,612,547 (6%)
	Water Supply and Sanitation Programme support (WSSP) I under JWESSP	<ul style="list-style-type: none"> • Increase in outstanding receivables i.e increase from UGX 20,944,986 in the prior year to UGX.0.032bn • Lack of Land titles for Water Schemes
	Water Supply and Sanitation Programme support (WSSP) II under JWESSP	<ul style="list-style-type: none"> • Revenue shortfall of UGX.11,254,934,070 (19%). • Lack of land titles for Water Supply Systems
	Kampala Sanitation Program (KSP) - National Water	<ul style="list-style-type: none"> • Delay to pay contractors by GoU to the tune of UGX.31,158,540,457 • Impending Legal Suits on Disputed Compensation • Offers/claims i.e Amount Claimed is UGX 1,395,856,789 but Compensated amount is UGX 115,616,970
2018/19		
Justice Law and Order Sector	Uganda Prisons Service	A number of service delivery gaps were noted such as overcrowding in prisons stations, poor sanitation in stations using the bucket system in stations with uniports and overstay on remand.
Health sector	Uganda Sanitation Fund 2 (USF)	<ul style="list-style-type: none"> • There was late disbursement of funds to sub-grantees (districts) with quarter one funds for FY 2018/2019 being released in

Sector	Entity/project	Key Audit Matter/ Emphasis of Matter/ Other Matters
		<p>quarter two.</p> <ul style="list-style-type: none"> The Government of Uganda failed to honour its commitment to disburse counterpart funding of USD 2 million. Consequently, the Global Sanitation Fund disbursements to the USF program were suspended as it was conditioned upon the release of the counterpart funds by the Government of Uganda. This affected all the eight (8) newly rolled out districts in addition to 32 old Districts leading to failure to secure funding for quarter 3 and 4 in FY 2018/2019.
Water and Environment	Water and Sanitation Development Facility – Eastern (WSDF-E)	<ul style="list-style-type: none"> Out of the budgeted revenue of UGX.8,029,000,000, a sum of UGX.7,611,750,000 was realized leaving a shortfall of UGX.417,250,000. Out of the 12 costed outputs assessed, 7 outputs were not fully implemented representing 58%. For example, Construction of Acowa & Idudi Water Supply Systems were not implemented at all. The Facility planned to procure consultants to carry out feasibility studies and designs for various projects, construct town water supply systems, and also procure providers for goods and services, but only 56% of these procurements were implemented leaving 44% of the procurements un-implemented. The facility undertook various infrastructural projects which are at different stages of completion. However, no land agreements/titles were availed for audit verification.
	Water & Sanitation Development Facility – South West Branch (WSDF - SWB) –MWE	<ul style="list-style-type: none"> Out of budgeted amount of UGX 13,640,000,000 a total of UGX 8397, 228,219 resulting into a shortfall of UGX 5,242,771,781 (40%). The facility failed to implement planned activities including construction of water systems. There were noticeable delays in completion of major infrastructural projects with some that commenced as far as December 2012 with the stipulated completion dates of 30th November 2017, still ongoing. The facility undertook various infrastructural projects which are at different stages of completion. However, no land agreements/titles were availed for audit verification.
	Water Supply and Sanitation Programme Support (WSSP II) under Joint Water and Environment Sector Support Programme (JWESSP)	<ul style="list-style-type: none"> Out of the planned disbursements of UGX.116,619,434,000 for the year, UGX.145,598,059,072 was realized representing performance of 124.8% of the target. Out of UGX.145,598,059,072 disbursed, only UGX.108,977,586,091 (74.84%) had been absorbed by 30th June 2019 leaving a balance UGX.40,214,847,282 (25.16%) un-utilized. A review of the 2018/19 annual work plan and the project’s quarterly activity reports, budgets and field inspections revealed that some activities were substantially delayed. Some of the water schemes were not implemented at all. The Project incurred new payables amounting to UGX.2,376,759,268 before clearing the previous outstanding commitments of UGX.8,060,971,350 despite the availability of funding.

Sector	Entity/project	Key Audit Matter/ Emphasis of Matter/ Other Matters
FY 2019/20		
Public Sector Management Sector	City Wide Inclusive Sanitation (CWIS)	<ul style="list-style-type: none"> The program work plans and budgets were never sent to parliament for approval through the KCCA Ministerial Policy Statements. There were shortfalls in GOU contribution of USD.13,224 which is 7% of the budget. There was under absorption of USD 1,164,679 which is 59% of the funds that were available to the project for implementation of activities. Out of the twenty-nine (29) activities that were supposed to be implemented, 4 (14%) were fully implemented, 12 (41%) were partially implemented, 11 (38%) were not implemented at all while 2(7%) could not be assessed because management did not provide level of performance. USD.64,470 was irregularly garnished from the Program Account and should be returned back to the project account.
Water and Environment	Strategic Towns Water Supply and Sanitation Project (STWSSP)	<ul style="list-style-type: none"> Out of the planned donor disbursements of UGX. 25,044,256,000 for the year, UGX. 15,439,480,707 was realized representing performance of 61.65% of the target. Out of planned Gou contribution of UGX 900,000,000, only UGX.352,116,308 was released representing performance of 38.35%. <ul style="list-style-type: none"> Out of UGX. 15,439,480,707 donor disbursement, only UGX. 14,855,922,346 (96%) had been absorbed by 30th June 2019 leaving a balance UGX. 583,558,361 (4%) un-utilized. All the project's 14 planned outputs were fully quantified. Out of the 14 planned outputs, 3 were partially implemented while 11 were not implemented at all. Three project milestones were not achieved contrary to the Project implementation schedule.
	Water Supply and Sanitation Programme Support (WSSP II) under Joint Water and Environment Sector Support Programme (JWESSP)	<ul style="list-style-type: none"> All the 6 strategic objectives of the Project were partially achieved and Two (2) out of the twenty-eight (28) planned activities were not quantified. Nineteen (19) activities were partially implemented while three (3) activities were not implemented at all. There were discrepancies in the budgeted amounts for components 1 and 3 between the Ministerial policy statement and project Work plan generated from Navision. Out of the planned disbursements of UGX. 88,088,164,000 for the year, UGX. 75,628,676,668 was realized representing performance of 85.9 % of the target. Out of UGX. 75,628,676,668 disbursed, UGX. 78,036,979,672 (103%) was absorbed by 30th June 2020. This was as a result of the rolling over of the unspent balance of UGX.42,435,899,139 from the previous financial year.
	Water Supply and Sanitation on Refugee Hosting Communities in Northern Uganda Funded by (KFW) PROJECT – MoWE	<ul style="list-style-type: none"> Out of the planned disbursements of UGX.18,673,200,000 for the year, a sum of UGX.6,213,437,064 was realized, representing performance of 33.2% of the target. Out of UGX.6.213Bn received, a sum of UGX.4.546Bn was absorbed, representing an absorption level of 73.2%. All the 28 planned activities for the financial year 2019/2020 were fully quantified and of which; 10 activities (35.6%) were fully achieved, 14 activities (50%) were partially achieved, while 4 activities (14.3%) were not achieved.
	Protection of Lake Victoria Kampala Sanitation Project (WATSAN) – NWSC	<ul style="list-style-type: none"> Project financing agreements in relation to WATSAN 1 were signed by GoU and Lenders effective 28 April 2011. Under the agreements GoU was supposed to co-fund the project to the tune of EUR.28.9 million. However, an analysis of the project financing disbursements indicated that whereas the Co- financing partners have achieved more than 75% disbursement, GoU contribution was at 24% over the nine (9) year period. There is a potential risk of delays in project completion if GoU fails to disburse the committed funds.
	Kampala Sanitation Programme (KSP) – Phase I, Lake Victoria Protection Project – Phase II	<ul style="list-style-type: none"> The Contractor's claim of Euros 21.7 million arising from the contractual obligation of extension of time and causation of delays in project completion, had not been approved; A compensation claim of UGX.220 million by an individual, and the matter is now before the Land Division of the High Court Civil suit <ul style="list-style-type: none"> No.109 of 2019, had not been determined by Court; and A compensation claim of UGX.1.15 billion by a business firm which is under the Land Division of the High Court HCCS NO. 518 of 2016, had not been determined by Court.
Health	Mubende Regional Referral Hospital	<ul style="list-style-type: none"> The regional referral hospital faced challenges in delivery of services such; as lack of adequate medical equipment, non-

Sector	Entity/project	Key Audit Matter/ Emphasis of Matter/ Other Matters
		functional equipment, congested maternity wards and inadequate sanitation
FY 2020/21		
Justice Law and Order Sector	The Uganda Prisons Service. 2020/21	<ul style="list-style-type: none"> A total of 33 (12.7%) prisons stations are still using the bucket system of sanitation which may turn cells into a breeding centre for diseases, resulting in the violation of the prisoners' rights
Public Sector Management Sector	City Wide Inclusive Sanitation (CWIS) 2020/21	<ul style="list-style-type: none"> The program work plans and budgets were not sent to parliament for formal approval through the KCCA Ministerial Policy Statements The project budgeted to receive donor financing of USD 1.2 Million for the year under review; however, only USD 1M was received during the year. Also, the project had expected to receive USD 0.2 Million as GoU counterpart funds; but only USD 0.17 was received. The project under absorbed funds totaling USD 1,329,522, which is 62% of the funds that were available to the project for implementation of activities Out of the sixty-seven (67) activities assessed, forty-seven activities worth USD 609,563 were fully quantified, while twenty (20) activities worth USD 199,314 were insufficiently quantified. Out of the forty-seven (47) activities that were quantified, twenty (20) 43% activities worth USD 502,564 were fully implemented, seventeen (17) 36% activities worth USD 99,664 were partially implemented, while ten (10) 21% activities worth USD 7,335 were never implemented at all. The project accumulated arrears amounting to USD 583,742 during the year under review. The project's progress towards achieving project targets or outcomes was found unsatisfactory in some areas. The performance in some cases was below 50%, while in other areas, no activities had been implemented. This affects service delivery. The project irregularly recruited providers that KCCA or NEMA had not licensed.
Water and Environment Sector	Kampala Sanitation Program (KSP) Closure 2020/21	<ul style="list-style-type: none"> Contingent Liabilities A contractor's global claim of Euros 25,043,073 arising from the contractual obligation of extension of time and causation of delays in project completion which was approved; A compensation claim of UGX220 Million which is now before the Land Division of the High Court Civil Suit No.109 of 2019 and thus the outcome of the compensation claim will be determined by court; A compensation of UGX1.15 Billion which is now before the Land Division of the High Court HCCS NO. 518 of 2016 and thus the outcome of the compensation claim will be determined by court.
	National Water and Sewerage Corporation-Kampala Water Lake Victoria Water and Sanitation (KW-LV WATSAN I) PROJECT 2020/21	<ul style="list-style-type: none"> NWSC delayed to pay the Contractor and as a result, the contractor claimed for interest of Euros 141,968 approximately UGX.610 Million. There were also noted changes in the scope of the contract which resulted into a contract variation of Euros 612,000 (approximately UGX 1.4 Billion).
	Strategic Towns Water Supply and Sanitation Project. 2020/21	<ul style="list-style-type: none"> Out of the total budget of UGX 40 Bn for the financial year, only UGX 19.24 Bn was received representing a performance level of 48%. Out of the amount received, UGX.18.88 Bn was spent during the year representing an absorption level of 98.13%. Of the 12 quantified activities worth UGX.35.63Bn assessed, 8 activities representing 66.7% were partially implemented, while 4 activities representing 33.3% were not implemented at all. Slow progress of work for Construction of Kayunga – Busaana water supply system due to failure to access imported materials as a result of the COIVD 19 pandemic.
	Water Supply and Sanitation on Refugee Hosting Communities in Northern Uganda Funded By (Kfw) Project KfW 2020/21	<ul style="list-style-type: none"> Out of the Project budget of UGX. 20,868,100,000, a sum of UGX 9,204,079,893 was disbursed by the donor, representing a performance level of 44.1% of the target. Out of the total receipts of UGX 9,204,079,893 from KfW, UGX 8,523,847,919 (92.6%) was spent by the Project, resulting into an unspent balance of UGX 680,231,973 (7.4%). Both projects outputs with 10 planned activities were fully quantified and; 1 activity (10%) was fully achieved, 8 activities (80%) were partially achieved, while 1 activity (10%) remained unimplemented.
Health	Uganda Sanitation Fund (USF) – Ministry of Health Project.	<ul style="list-style-type: none"> A review of the annual work plan and the performance reports for the Uganda Sanitation Fund revealed that there were inconsistencies in planned targets and those reported upon. Furthermore, the planned targets/outputs in the work plan

Sector	Entity/project	Key Audit Matter/ Emphasis of Matter/ Other Matters
		<p>lacked sufficient detail (description of outputs) to facilitate a meaningful comparison with the targets in the performance reports.</p> <ul style="list-style-type: none"> • The Project did not implement twenty-seven (27) planned outputs with a total budget of UGX 1.506Bn, and Five (5) outputs with a total budget of UGX 0.476bn could not be verified in regard to implementation due to unclear targets. • There were delays in disbursement of funds to sub grantees. A review of the quarterly district performance work plans and reports submitted to the Ministry, revealed that, the quarterly release of funds from MoFPED was not done on time. As a result, Quarter 1 funds were disbursed in quarter 2, quarter 2 funds were disbursed in quarter 3, and quarter 3 funds disbursed in quarter 4. • Since the project's inception, only a total of UGX1.3bn (USD 386,259) out of the agreed GOU counterpart funding commitment of USD 2,000,000 had been disbursed to the districts resulting into a funding shortfall of USD 1,613,741. • The program's average national progress on Open Defecation Free (ODF) target stood at 60.9% yet the project is in its last year of implementation. An Assessment of the 9-year targets (July 2011 to June 2020) revealed that out of the targeted 11,354 villages, only 9,632 achieved ODF targets, representing 84.8%; a total of 140 of the 400 targeted parishes representing 35% achieved ODF; and only 27 of the targeted 360 sub counties achieved the ODF target representing 7.5% achieved ODF status.

3.1.4.6 Budget Monitoring and Accountability reports on WASH related investments

MoFPED's Budget Monitoring and Accountability Unit (BMAU) tracks the use of public funds to implement government programs and projects including WASH projects. The paragraph summarizes some of the main findings in order to demonstrate the missed opportunities and colossal financial losses that emerge when WASH investments are poorly monitored by government and other stakeholders.

Government of Uganda in partnership with development partners installed windmills in the Karamoja subregion as one of the measures to address the crisis of water shortage in the subregion. However, by the time of the monitoring exercise by BMAU, only 18% of the windmills were functional; 37% were not working; 27% had been removed majorly by the district and with the Kabong water office, and 9% had either been abandoned, blown down, or vandalized (BMAU report, April 2017). The poor state of the windmills was attributed to lack of maintenance. Such avoidable losses cost the government financially but also undermine Uganda's progress in tracking the WASH targets.

The WASH subsector suffers from poor PFM practices which affects the quality of WASH services. Key WASH emerging issues in the May 2017 BMAU report included: Poor value for money indicated by the good financial absorption, but only fair physical performance; Poor planning in some projects where unrealistic targets were set; Poor pricing in some works advertised under Water for Production, that failed to attract bidders; and Low funding for environmental management activities leading to increased environmental degradation (MoFPED, 2017).

Poor planning has led to stalling of WASH projects in various parts of the country. For instance, the Water Sanitation Development Facility-Central worth UGX 47 Billion was delayed due to failure to acquire land as result of lack of a design for the system to determine the size of land required (MoFPED, 2017).

3.1.4.7 Harnessing private sector participation in leveraging WASH targets

DANIDA in 2019 after providing long term development support to the WASH sub-sector recommended for new financing partnership models developed and tested with a particular view to closing huge funding gaps in the water and sanitation sectors and to achieve the SDG 6 targets. World Bank, 2016 also recommends that active steps taken to allow the private sector to play a more significant and sustained role in providing water supply and sanitation services in small towns. For instance, the Uganda Private Sector Participation (PSP) Model, a pioneer of private sector participation (PSP) in the management of small-town piped water systems. The PSP model had numerous achievements in terms of expansions, collections, efficiency, affordability, and coordination in management of WASH in Uganda's small towns.

The private sector is a key player in Uganda's sanitation provision and hygiene provision approach. Common private sector investment has been notable in improving water coverage, sanitation services such as fecal sludge management, operations and

maintenance among other areas. This would help to find long term solutions to WASH challenges. For instance, Ministry of Water and Environment's (MWE's) 2019 Sector Performance Report detailed non-functionality rate of rural water points at 15 percent (MWE, 2019). However, the actual challenge is probably far greater than highlighted in official government documents, as several studies have found significantly higher non-functionality rates than those reported by MWE. Although private sector engagement has been tested in dismal ways through private sector formulations such as Association of Private Water Operators (APWO), it remains incumbent on the sub-sector to develop long term agenda inclusive of the priorities of the private sector.

3.2 Key Informant Interviews results

This section presents findings from the Key Informant Interviews (KIIs) that were conducted at both the national and subnational levels. At the national level, KIIs were conducted for selected government MDAs, CSOs with influence in the WASH ecosystem, and WASH private sector players. At the subnational level, the KIIs were conducted in Kamuli and Wakiso District Local Government and the specific departments that were identified to participate in the KII included: - the District Education Officer (DEO); the District Health Officer (DHO); the District Water Officer (DWO); the District Community Development Officer (DCDO); and the District Planner (DP) in each of the districts. The KII results are discussed in convergence with the WASH building blocks which form the thematic areas for the literature review analysis in this report.

3.2.1 WASH institutional building block

3.2.1.1 MDA findings on the WASH institutional building block

According to the National Planning Authority (NPA), some WASH gains were made during the NDP II period (FY 2015/16 to 2019/20). These include (i) Access to safe water stands at 70 percent and 80 percent in rural and urban areas respectively. However, for the sewerage services, only 30 percent are still connected to the national Sewerage system. Access to rural water also increased in the districts during COVID-19 although there is still lack of reporting by districts according to the MoH Inter Action Review (IAR, 2021).

In the NDP III, the PBB provides an institutional framework for effective and well-coordinated efforts in planning, budgeting, and financing for WASH services. In the PBB, the WASH mandate is under the following programs: Human Capital Development; Natural resources, environment, climate change and land management program; community mobilization and mind set change program. Other institutional arrangements for WASH include: Support to increased access to Basic Sanitation both in communities and institutions through development and dissemination of key National documents such as the NMBSG, NGWaSH in HCFs; Support Policy review and formulations as well as monitor sub sector progress through developing the Sanitation MIS in line with the National Statistical System (NSS); and strengthening enforcement and adherence to sanitation and hygiene standards through review of statutory instruments under the 1964 Public Health Act.

Findings from the Sanitation Working Group (SWG) indicated that the coordination of WASH actors is strengthened through the National Sanitation Working Group (NSWG). The NSWG has facilitated the increased adoption and uptake of sanitation through improvements such as CLTS and MBS especially at the district level. Additionally, the NSWG developed a Management Information System (MIS) for community and institutional WASH data management in addition to strengthening law enforcement among the sanitation and hygiene responsible bodies.

3.2.1.2 Advocacy opportunities for WASH institutional building block

Improve coordination across the diverse institutional framework for WASH: Stronger and functional coordination across the WASH landscape is required for the success of SGD 6. Under NDPIII multiple coordination requirements exist under different programmes such as the Human Capital Development which is led by Ministry of Education while Water and Environment belong to other programmes whose coordination arrangements are still embryonic. IRC and partners should lobby or lead the way to a better coordinated WASH mechanism.

Improve CSO coordination and engagement: As highlighted in this report, UWASNET is pivotal in coordinating CSO participation in the delivery of the WASH agenda. The efforts of more Non-State Actors are currently disjointed and not guided by a common agenda for WASH with clearly demarcated priorities and terms of engagement built around the national priorities. This is an opportunity for WASH CSOs to collaborate their advocacy efforts for better and sustainable advocacy results.

Strengthen Institutional linkages for private sector participation: The current dispensation lacks an intentional plan for including private sector within the institutional arrangements responsible for WASH. Private sector's role has been recognized in this report however, their stakeholdership in the WASH sub-sector is quite limited in spite their role in sustaining and scaling WASH solutions that government is least likely to invest into.

3.2.1.3 Advocacy linkages with other WASH building block

The weak coordination negatively impacts planning, priority setting, financing, allocation of resources and follow-up of these resources. During the planning process, the district local governments had a lot of unfunded priorities which have been neglected for more than 3 financial years.

Weaknesses at institutional level are making it difficult to regulate and hold accountable all institutions and actors responsible for delivering WASH milestones. Given the loose inter-sectoral relationships amongst WASH MDAs, it remains challenging how the sub-sector holds each institution accountable. For instance, the institution of Parliament has been found quite stronger in influencing financing and investment options of government but are quite weak in following the money. Reports of the Auditor General indicate diverse challenges with multiple WASH projects however it is unclear how the sub-sector coalesces around such issues to hold duty bearers accountable. IRC has the opportunity to provide leadership in building a coordinated CSO advocacy effort for WASH.

3.2.2 WASH Planning building block

3.2.2.1 CSO findings on WASH planning building block

Four (4) CSOs were represented in the KIIs and these included; the Civil Society Budget Advocacy Group (CSBAG), Uganda Water and Sanitation Network (UWASNET), Community Integrated Development Initiatives (CIDI), and Water for People. The WASH building blocks of focus in the CSO KII were Planning, Finance, Regulations and accountability, and Learning and adaptation.

Under the WASH Planning building block, CSOs noted that NDPIII is a planning framework from which plans are generated and subsequent programs implemented. The bottom-up approach influences WASH priorities by informing better on budgeting allocation at local level. These help in informing the planning and budgeting process for WASH service delivery priorities in a given financial year. The bottom-up approach in Uganda's planning and budgeting processes is marred by numerous challenges among which include limited consultations and limited WASH technical capacity of local government officials.

“Bottom- up approach is not working smoothly as expected especially at local government level due limited knowledge on WASH by district planners. But also, at the parish level there is little or no consultations taking place with community members.”- Hellen Kassujja, CIDI

On the functionality and participatory levels of the planning processes at local government level, it was established that these are less functional and not so inclusive. This was attributed to numerous factors which include among others limited resources, limited WASH knowledge, and lack of consultations at the local level. For instance, most of the local political leaders are not well educated and this creates an information and knowledge gap. Divergently, it was noted that participatory planning processes were functional in districts where CSOs had running WASH projects. However, the functionality of the participatory planning processes in these districts is limited by little resources and participations by the local communities.

It was established that advocacy spaces to promote WASH advocacy in the planning and budgeting processes exist however the is limited evidence about the responsiveness of those spaces to pro-people agenda. The available spaces include: - the annual regional local government budget consultative meetings, the district budget conferences, Parish Development Committees, Sub-county planning units, Subcounty budget conferences, Community level engagements, Local councils' committees, District subcommittees, among others. However, we observe from this consultancy that the current gaps in WASH financing are not purely a result of lack of spaces and engagement but rather the kind of audiences being engaged could be responsible for the slower returns to the sub-sector.

3.2.2.2 Local Governments findings on WASH planning building block

At the LG level, the study found that the bottom-up approach to planning had partly influenced WASH priorities setting at Local Government level. The bottom-up approach mandates that citizens fully participate in the planning and budgeting process. This

process includes participation in consultative meetings with town agents, parish chiefs, subcounty and district technical and political leadership. According to the Senior Health Environmental officer Wakiso District Mr Emmanuel Damba, through this approach, “the Health Unit Management Committee (HUMCs) who are in charge with governance of the Health Facilities are able to push for the provision of WASH priorities/facilities with the health units”. Also, Schools in Wakiso identify WASH needs and send to the DEO’s offices. The DEO’s office sends this to the Executive Committee which inputs the proposals for consideration by the sectoral committee on education. The bottom approach enables districts to carry out needs assessment and WASH status quo right from the village to the district level. As such citizens needs have been adequately addressed through the budget.

“The bottom-up approach to planning and budgeting provides us with an opportunity to carry out a situational analysis to clearly understand the WASH status quo in the communities” **Wakiso District Water Officer**

Through the KIIs we learnt that all the respondents at the district level had participated in WASH planning and budgeting processes at Local Government level but with limited participations at National level. This is partly due to Local governments plan and budgets based on the Indicative Planning Figures (IPFs) and grants guidelines issued by the MoFPED and the respective MDAs. Some of these spaces include the Subcounty, Town council and district budget conferences. While at national level, the respondents have been participating in the Local Budget Consultative Workshops which is organized by the Ministry of Finance Planning and Economic Development.

The findings imply that the local Government heads of departments have limited participation at national level given that the Local Governments only follow the indicative Planning Figures and grants guidelines issued by Ministries and Departments.

On availability and functionality of participatory planning processes at local government level, the LG responses were mixed as some respondents noted that they are functional while others noted otherwise. In Wakiso DLG, it was found that participatory planning processes were functional and inclusive. For instance, some of the key stakeholders that have participated in these processes include community members, private sector actors, political leaders, CSOs and Development partners. Furthermore, the study found out that the health department in Wakiso has adopted an integrated approach to planning and budgeting in line with the Program Based Approach (PBA). For example, the department is currently carrying out joint inspections together with other technical officers from other Departments that contribute to WASH in the district. In Kamuli DLG, it was found out that, local participation happens under the Community Led Total Sanitation (CLTS) during the formation of Water User Committees (WUCs).

The key spaces at local government include, the Village Meetings, Parish Development Committees, Subcounty/Town Council Budget Conferences District Budget Conferences, and the regional Local Budget Consultative Workshops. According to the study findings that citizens participation in the monitoring of WASH services at community level is done

through the community-based monitoring systems. This includes that of, Operations and maintenance and water user committees.

On key WASH spending areas, the study found that the key DLG WASH spending areas in the water department includes access to safe water through construction of new water facilities and rehabilitation of the old water facilities, provision of sanitation and hygiene services through promotion and creating awareness on good sanitation in the communities. While under the education department, the key spending areas has been construction and maintenance of Ventilated Improved Pit Latrines, Construction and Supply of rainwater harvesting tanks and other hand washing facilities and finally changing rooms for girls.

In the health department, the key spending areas include, provision of hand washing facilities in health facilities and communities, construction of Ventilated improved pit latrines/toilets, provision of water within services points in the health facilities, waste management within the health facilities and the communities given it's a peri urban setting.

However, Development Partners have largely provided the WASH financing in both Wakiso and Kamuli DLGs. In Wakiso district, WASH development partners include GIZ, UNICEF, Save the Children Uganda, while in Kamuli district, the major WASH development partners are Plan International and GIZ. Development Partners are handy in WASH services given that the financing from the Government has been inadequate. Furthermore, vandalism of WASH infrastructure especially in schools has been rampant which has affected learners, while poor waste management is a challenge that remains a big challenge in Wakiso District.

3.2.2.3 MDA findings on the WASH planning building block

According to the MoFPED, the Budget Call Circular (BCC) has guidelines on planning for climate change and all cross-cutting issues including WASH that is intended to compel MDAs and LGs to prioritize WASH. The MDAs have largely followed the provided guidelines although the functionality remains a challenge.

The NPA asserts the NDPIII is aligned to the Sustainable Development Goals (SDGs) and in particular, Uganda is cognizant of SDG 6 on Clean water and sanitation. Specifically, SDG 6.1 on achieving universal and equitable access to safe and affordable drinking water for all; SDG 6.2 on achieving access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations; and SDG 6.3 on improving water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.

The SWG hosted by the MoH recognized the CSO roles in annual WASH performance reviews which influence the WASH Sub-sector of planning. The CSOs also participate in

meetings under the NSWG and TWG of MoH. According to the SWG KII respondent, the NDP III is envisaged to increase access to Basic Sanitation services countrywide to about 50% thus ensuring equity and adequacy of sanitation to vulnerable groups in line with SDG 6.2. The Sanitation MIS will facilitate effective management of WASH data thus enabling informed decision making. Measures in place to compel MDAs to consider WASH in planning include: Issuing guidelines that support planning, reviewing of workplans by regional water and sanitation center teams, clear sector strategies and approaches, Coaching LG staff and on job training and continuous capacity building; annual and half - year performance reviews; feedback meetings, existence of support coordination structures like the District Water and Sanitation Coordination committees and sector working groups. Specifically, for the education sector, the Ministry of Education and Sports developed the school health policy which is still a draft and waiting for approval from top management and has standard guidelines for construction of latrines.

These measures have been effective in promoting WASH, for instance no school can operate without a pit latrine since it's a basic requirement and minimum standard to have sanitation and hygiene facilities. There are also subcounty health inspectors and school inspectors to monitor among other things the status of WASH in health facilities and schools respectively. On the effectiveness of the existing measures in promoting WASH at the LG level, a respondent from the Ministry of Water noted that;

“To a good extent, these measures have been successful because they provide overall guidance. They can be improved by continuous engagement of LG staff by Ministry teams, regional teams, including capacity building in planning and implementation. Stronger coordination mechanisms that foster accountability and feedback at all levels”

3.2.2.4 Advocacy opportunities for WASH planning building block

Reactivating bottom-up planning process and structures: The Local governments targeted during this consultancy highlighted weaknesses in functionality of lower planning structures during the local government planning and budgeting cycle. This poses consequences on the ownership of plans within the local governments. The functionality of the Parish Development Committees came under the spotlight during this mission.

Push for reforms to make planning process inclusive of private sector priorities: The contribution of the private sector in WASH is well recognized in this report with the main shortcomings mainly coming from the high tax regimes that accompany private sector operations in WASH. The dismal involvement of private sector in the planning process implies that their demands for reforms in tax do not get attention from the center. These demands should inform tax planning processes of government.

Data on performance of the WASH sub-sector against targets: Setting of priorities should be informed by data on performance of the sub-sector against established milestones. The literature Review found that the end-term review of NDP II was not done but this did not stop setting of new performance targets for NDP III. If the midterm review for NDP III is not done, this implies that actors will be lacking essential evidence to prove progress with established targets.

CSOs coalesce around alternative agenda based on planned priorities and performance: The absence of CSO alternative plans and performance reviews to hold government MDAs accountable for driving the WASH sub-sector means that CSOs role in Uganda is episodic, reactive and lacking evidence to contest positions taken by government that may affect the sub-sector. CSO shadow reports and position papers based on evidence would provide viable alternatives for holding government accountable for set milestones and priorities.

Setting a legal and policy agenda that supports the set plans (NDP III): The consultants realized that the implementation of some planned priorities is hampered by the absence of certain laws and policies which are responsible for providing the foundation for implementing certain priorities. This could be an opportunity for CSOs to drive the legal and policy reforms by holding Parliament, MDAs accountable for moving the right policies. For instance, the school health policy being in draft form, affects the sanitation work earmarked for schools under NDP III.

3.2.2.5 Advocacy linkages with other WASH building block

Leverage multi-dimensional effect of the planning building block across building blocks: Given the centrality of the planning block on all other building blocks, future agenda setting processes should be pivoted around the planning block so that from this point all the other building blocks set their priorities. This will eliminate time losses when actors work reactively to emerging issues.

A mismatch between the plans and actual allocations: Since the time of the Millennium Development Goals, the mismatch between WASH priorities and actual financing has been trailed with high deficits in financing which indicate that the planning arm does not work in unison with the resourcing arm of government. This vicious cycle has continued even during NDP III.

Growing trends of urbanization and the emerging urban sanitation crisis is not matched with adequate plans and financing mechanisms counter the looming crisis. Urban population in Uganda was reported at 24.95% in 2020, according to the World Bank, with the country's Bureau of Statistics saying it is currently experiencing rapid urbanization and that by 2050 it would be among the most urbanized countries in Africa. Urban people living in poverty pay as much as 22 percent of their income to access water from water vendors.

3.3.3. WASH financing building block

3.3.3.1. CSO findings on WASH financing building block

On the WASH financing building block, WASH is considered as a cross cutting issue and thus is not coded. This affects WASH budget tracking. In the recent past financial years, GoU has prioritized water for agricultural production purposes and less attention has been paid to WASH. The private sector comes in to cover the WASH financing gap left by government through provision of WASH products and services. CSOs have projects that have WASH components though in only selected project scope districts which leaves most of the districts underserved with WASH services.

The consistently non-funded WASH priorities include Investment in WASH in rural schools like sanitation, toilets, among others; Sewage systems in most urban areas; and access to clean drinking water rural areas. Urban WASH is largely donor funded with limited GoU investments; operation and maintenance especially for Boreholes, tap stands, school WASH, and public Toilets; Water Expansions/ extension services; and Menstrual hygiene in schools and rural areas.

CSOs budget advocacy for WASH is done at the different levels-both national and local government levels. At the National levels, WASH advocacy targets Parliament where there is evidence of CSOs working with the Uganda Parliamentary Forum (UPF) on WASH to influence WASH policies and the committee of Natural Resources to influence WASH accountability. At the local government level, there are District Committees on sanitation to advance the WASH resource allocations and accountability focusing on public expenditure on WASH priorities. Through these activities CSOs are able to influence resource allocations in WASH services although a lot still needs to be done to hold local government accountable.

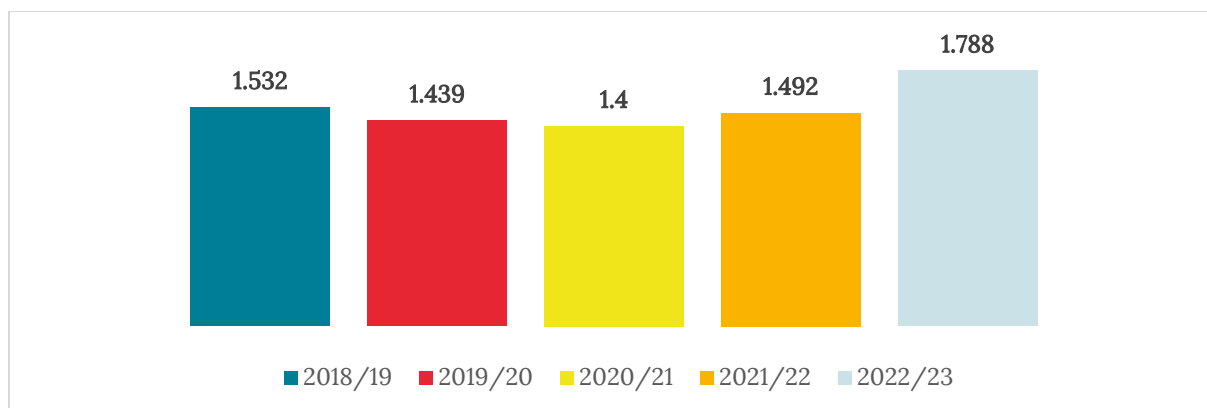
“CSOs do more of advocacy at all levels, honestly I think we have influenced, and if you look at the performance reports of MoWE there has been impact in terms of how CSOs have influenced government both at policy level and resource allocation to WASH services.”- James Cleto Mumbere-UWASNET

The role of the CSOs in influencing WASH in Uganda is further evident by the existence of the Parliamentary WASH forum. An extract from the Parliament of Uganda website reads *“The Forum was created basing on the recommendation by WaterAid Uganda in 2012 after its study which looked at the role of Parliament in ensuring that citizens have access to safe drinking water, sanitation and hygiene including policy making, policy regulation, budgeting, ensuring Government accountability and citizen representation.”*

3.3.3.2. Local Government findings on the WASH financing building block

At the LG level, it was established that WASH is funded by GOU and Development partners. However, development partners fund WASH initiatives in the respective districts through majorly off-budget support. In Kamuli DLG, Plan International, IDI, IOWA State, UNICEF among others have played a key role in WASH financing and service delivery. WASH financing by GoU is inadequate and do not match the WASH needs at both the community and institutional levels. For instance, in Wakiso district, water and environment budget allocations increased by 17 percent (UGX 256 million). This allocation is still low given the fact that Wakiso is a peri urban area with a very high population.

Figure 4: Budget Allocations to Wakiso Water Department FY 2018/19- 2022/23 (UGX billions)



Source: Wakiso District Planning Office

Under the Education department in Kamuli DLG, WASH financing information was only available for GoU WASH financing-Latrine construction grant. Development partners' WASH financing information was not readily available at the time of the KII. For the FY 2019/20-FY 2021/22, the total GoU latrine grant for the education department totaled to UGX 207,000,000/= and the amount stayed unchanged at UGX 69,000,000/= for the 3 FYs (2019/20, 2020/21 and 2021/22). This is insensitive to the changing demographics that come with different WASH demand magnitudes.

Table 4: Kamuli DLG Water and Environment and Sanitation budget

FY	Water Development UGX	Sanitation UGX	Total UGX
2019/20	586,092,833	19,801,980	605,894,813
2020/21	1,068,341,432	19,801,980	1,088,143,412
2021/22	1,050,240,830	19,801,980	1,070,042,810
Total	2,704,675,095	59,405,940	2,764,081,035

Source: Kamuli District Water Office

In the FY 2022/23, there are no new expected financing mechanisms apart from the existing mechanisms in both Wakiso and Kamuli DLGs. The study found that the critical WASH priorities that have consistently remained unfunded in both Wakiso and Kamuli districts.

3.3.3.2.1. Local Governments consider WASH under non-funded WASH priorities

This scenario was reported in both Kamuli and Wakiso districts. The departments of Water and Education in the two districts had for subsequent financial years disregarded WASH priorities as non-funded priorities. This leaves the whole sub-sector to depend on grants coordinated from the center which usually have low consideration to locally identified WASH needs. For instance, the study found that the key unfunded priorities in Kamuli district include Bugulumbya piped Water System; and Balawoli piped water system. In Wakiso district, the water department perpetually unfunded WASH priorities include financing for construction of shallow wells which is still being used in the communities despite the presence of National Water and Sewage Corporation (NWSC); Construction of pipe water systems which is very expensive; Community sanitation and hygiene awareness campaigns such as home improvements and financing for operations and maintenance of community water points.

In addition, the study found out that key underfunded priorities in Kamuli DLG include low coverage of latrines in schools especially in Kisozi and Wankole Sub-counties. In Wakiso DLG, the key unfunded WASH priorities over time include financing for water harvesting systems in schools to support and promote hand washing practices; construction of ventilated Pit Latrines in schools which are inclusive for persons with disabilities, construction of girls changing rooms.

3.3.3.2.2. Local Government Health Department non-funded WASH priorities

In the health department, the key WASH items that have remained unfunded in Kamuli DLG include Low Coverage of safe water in Kagumba, Balawoli and Namasagali sub-counties – water sources in these sub-counties just dry up so getting water is a problem. In Wakiso district, unfunded priorities in the health department include provision of handwashing facilities in communities and the health facilities, transport equipment for staffs in the health inspection department; transport equipment for safe transportation and disposal of medical wastes; absence of a separate budget to purchase WASH supplies in health facilities, provision of toilets/ pit latrine in health facilities; finally financing for waste management awareness and sensitization of the community and health facilities on wastes segregation at source and disposals.

In Kamuli DLG, it was found that the DCDO's office does not have means of transport to facilitate WASH activities monitoring in the district. This remains an unfunded priority in the Kamuli DCDO's office.

“The department has no vehicle and motorcycles for community mobilization. Even under the new Parish Development Model Mechanism, the Community Development Department has not been budgeted for.”- DCDO, Kamuli DLG.

3.3.3.2.3. WASH challenges at the DLG

The main challenges to WASH financing at DLGs include inadequate funding from the central government coupled with the low contribution of the locally raised revenue to support the provision of WASH services. In Wakiso DLG, this comes amidst the high cost of WASH technologies for example the cost of setting a water system which is under construction in Busi is approximately UGX 5 billion. Over reliance on external support for WASH interventions is unsustainable given the volatile nature of donor operations. The implementation of projects in LGs earmarked by the central government deprives the LGs the opportunity to leverage resources by locally identifying their own WASH priorities. For instance, in Kamuli DLG, big projects like Namsagali, Bulopa, Upgrading Kamuli Piped Water by Ministry of Water and Environment. The district is unable to choose what to spend on; Political Interference; Limited Budget for WASH for example only 22 boreholes per year in Kamuli DLG versus the demand of 40 is low.

3.3.3.3.MDA findings on WASH financing building block

The MoFPED confirmed that funds are allocated for WASH programs. These however can be traced in the areas of water, environment, waste management, sewerage management, water expansion, among other initiatives. In the FY 2020/21, UGX 1,548.843 Billion was

allocated to the Ministry of Water and Environment while the Environmental Health Division under the Ministry of Health was allocated UGX 1.038 Billion for FY 2020/21.

On GoU financing for WASH, the KII with MoFPED established that Uganda finances up to 64 percent of the WASH budget. The Water and Environment Sector performance was good at 77.9%, with a good number of targeted indicators achieved though most of them had not yet been aligned to third National Development Plan (NDP III). The very good performers were: Rural Water Supply and Sanitation at 99.3%, Environmental Management (NEMA) 95.6%, National Meteorological Services (UNMA) 84%. Forestry Management (NFA) was at 80%, Urban Water Supply and Sanitation (UWSS) 79.9% while Water for Production scored 66.4% and Natural Resources Management (NRM) performed poorly at 40.2%.

There is no clear WASH budget at institutional level. For instance, in the education sector, there are no specific funds allocated to WASH. Schools use part of the School Facility Grant (SFG) for WASH interventions like constructing toilet stances. The MoES KII respondent noted that the resources are inadequate or sufficient for achievement of the NDPIII. It was further noted that the guidelines for the capitation grant guidelines allow schools to use 15% of the grant for contingencies. This therefore is left at the discretion of the headteacher to allocate for WASH activities. It was found that urban schools have innovative WASH financing for measures instance, there is a provision for parents to contribute towards sanitation and hygiene in schools.

The Ministry of Education KII respondent noted that WASH Priorities are included in the Ministry's annual workplan but not funded. The WASH related funds in schools include the SFG, the grant can be used for procuring water tanks, hand washing machines and sanitation and hygiene facilities.

In the education sector, the WASH priorities that have remained unfunded over the years include;

- i. The 2019 WASH micro planning study reveal that 71 learners uses 1 stance yet the ideal is 40 learners to sue 1 stance.
- ii. The budget for SFG is small to enable district construct latrine, for example there might be 400 schools in a district and the finance is only enough to construct 3 stances
- iii. Low participation of parents on issues of WASH in school (sanitation and hygiene)
- iv. In terms of menstrual Hygiene Management, most schools lack incinerator and changing rooms

3.3.3.4. Advocacy opportunities for WASH financing building block

Absence of WASH allocations for schools: The consultants observed with concern that schools use the school facility grant (SFG) to cover WASH interventions such as latrine construction. Alternative sources include the capitation grant where WASH could be considered in the paltry 15% contingency allocation. As a result, more of the WASH priorities in Education are unfunded.

WASH priorities of MDAs lag with a 36% financing deficit each year: In the FY 2022/23 budget formulation process, CSOs under the CSBAG umbrella presented 8 WASH budget and service delivery concerns to the Natural Resources Committee of Parliament. However, only 1 issue on Inadequate Budgetary Allocations to Rural Water Supply Sub Programs was considered in the Parliamentary Budget Committee report.

DLGs receiving inadequate WASH financing in spite being responsible for last mile investment for rural and urban WASH: DLGs receive inadequate WASH funding from the central government coupled with the low contribution of the locally raised revenue to support the provision of WASH services. Rural Water Supply and Sanitation is prioritized over urban water supply and sanitation at the local government level. On the contrary, at the national level, through the Ministry of Water and Environment, urban water supply and sanitation is prioritized over rural water supply and sanitation.

Lack of realistic data and evidence to inform planning and investment priorities for WASH areas such as Operations and Maintenance: For instance, Ministry of Water and Environment's (MWE's) 2019 Sector Performance Report detailed non-functionality rate of rural water points at 15 percent (MWE, 2019). However, the actual challenge is probably far greater than highlighted in official government documents, as several studies have found significantly higher non-functionality rates than those reported by MWE.

Weak mechanisms for WASH budget oversight during budget implementation by Parliament and District Local Government: The OBS 2019 however noted that Parliament of Uganda's role in the budget process is prominent at the planning stage of the budget cycle and weak oversight during the implementation stage.

3.3.3.5. Advocacy linkages with other WASH building block

Financing inherently goes hand in hand with the planning building block. However, the observations from this study show that by the end of NDP II, the financing for WASH priorities was significantly inconsistent with the planned priorities. There is no evidence that this anomaly has been addressed in NDP III. This poses potential risk on attaining WASH agenda 2030.

Poor Public Financial Management practices were sighted as an impediment to the quality of WASH services. According to Ministry of Finance Planning and Economic Development BMAU report of May 2017 indicated poor value for money indicated by the good financial absorption of some of the well performing WASH MDAs. In addition, poor planning in some projects, poor pricing in some works advertised under Water for Production among others.

Viewing WASH as an economic development phenomenon: government should view investment in WASH beyond a health phenomenon for the population but rather a driver of economic development outcomes. This shift will influence the planning and the monitoring building blocks.

3.3.4. Regulations and accountability WASH building block

3.3.4.1. CSO findings on the Regulations and accountability WASH building block

Under the regulations and accountability WASH building block, CSOs have different programs and projects that advocate for accountability. At the national level, CSOs work with the Parliamentary Forum on WASH to push for WASH priorities. At the district local government level, CSOs engage with district committees. CSOs also pay keen attention to WASH sector performance reviews by the MoWE, MoH and MoES. CSOs also do policy research so as to provide government with guidance on WASH programs that should be implemented. These helps inform policy advocacy at national and local government levels. Spaces that exist for WASH advocacy engagement include among others Water Week, water day, organized by MOWE; Local government level and community level; and CSOs engagements with community members.

The distribution of roles on WASH by government MDAs include: - MWE responsible for water supply; MoH responsible for sanitation and hygiene; while MoES only ensures that issues of sanitation and hygiene are implements schools. The MoES KII responded was cognizant of the role of the private sector in provision of WASH services.

“The role of private sector is clear in terms of supporting the government’s efforts for example banks and telecom companies have been providing tanks, hand washing machines, boreholes to schools” In schools, the absorption of funds on WASH projects was noted to be good. For instance, UGIFT projects on school construction and extended WASH in terms of water supply, toilet stances etc. The major challenges in management of WASH projects include bureaucracies which delay procurement processes.

3.3.4.2. Advocacy opportunities for WASH Regulations and Accountability building block

Balancing voice and the teeth in driving accountability for WASH: The Auditor General’s report findings voice enormous concerns about key WASH projects however the extent to which duty bearers are held accountable for these anomalies does not strongly feature in official positions of government.

Weak government regulation environment for the work of WASH private sector operations: It important that the mechanisms for regulating operations of private sector actors contributing to social or common good of the public through their services are made different from the general regulations for private sector. The potential for private sector actors undermining government’s success under the traditional regulations for private sector makes it hard to undertake concessions that would benefit such actors to improve their effectiveness and coverage.

3.3.4.3. Advocacy linkages with other WASH building block

Short-lived effect of CSO accountability efforts in WASH: This has been severally highlighted in this report. The projectized nature of accountability engagements of most CSOs points to the inconsistency in completing the accountability cycle where duty bearers are held accountable and appropriate reprimands taken especially where weak project management practices have been reported.

Budgeting and planning indicators are not the best measures for driving accountability in WASH: It is imperative that CSOs rethink the measurement of accountability in the sector knowing that accountability is about answerability. How is current WASH accountability work measuring responsiveness of duty bearers based on preconceived citizen/CSO led engagement? Although government has set in place institutions like the Auditor General and the Ombudsman's office to drive the state-led accountability agenda, the absence of agreed WASH accountability indicators packaged in innovations like WASH performance scorecards makes it difficult to rally the participation of other actors in monitoring performance of the sub-sector.

3.3.5. Policy and Regulations

3.3.5.1. MDA findings on the policy and regulations WASH building block

According to the NPA, the NDPIII has influenced the need for WASH, the guidance for Planning is clear in the Program Implementation Action Plans (PIAPs). However, the PIAPs are general and not WASH specific. The NDPIII provides for guidance and intervention for the entire WASH value chain, from containment, where standards are recommended, emptying, transportation, disposal and recycling. Additionally, the Public Health Act-2000 is currently under amendment with plans to review its statutory instruments as well

3.3.5.2. Local Government findings on WASH Policy and regulations

The study found that in Wakiso district, there exist a cordial working relationship between the technical wing and the district council when it comes to ensuring that policies, by laws and regulations are enacted to support the implementation of the District WASH priorities in the district Development Plan. For instance, between 2009 and 2011 together with the district council worked together to develop an ordinance on waste management which was submitted to the office of the Solicitor General for legal advice. However, the ordinance is yet to be passed. The Wakiso district water office is in the process of preparing a bylaw on water harvesting. However, a key challenge being faced by the technocrats is the issue of capacity of the political standing committees on the subject matter of WASH. Despite the cordial working relationship between the technical and political duty bearers, there exist challenges as is the case for Kamuli DLG.

“Council passes the budget. However, there is a challenge with political interference. For example, in the current financial year, we planned to drill 25 boreholes. When the Bills of Quantities (BOQs) came, the contractors had a higher budget and money could only do 22 boreholes. A supplementary budget was taken to council but this failed. At the end of it all, only 22 boreholes were done for the FY 2021/22. An Ordinance was passed by Council for people to pay UGX 1,000 per Household per month in 2019 for water use. But it didn't work. It was mainly due to attitude. The payment was meant for maintenance for the whole year, however, when the boreholes did not breakdown, the communities refused to pay for

the subsequent year. The other challenge is that politicians come in to repair boreholes during elections, which makes citizens lazy to pay up. However, one Member of Parliament who did this during elections is now struggling as boreholes continue breaking down frequently and people are unwilling to contribute”- Assistant Water Officer-Kamuli DLG.

The role of the private sector in supplementing DLG WASH service delivery efforts are recognized by both Wakiso and Kamuli DLGs. In Wakiso district, several measures have been put in place to ensure that district engages with all key stakeholders involved in the provision of WASH services in the community. For example, the district instituted a water and sanitation committee which brings on board all stakeholders in WASH sector. With support from GIZ, the district leadership has been able to plan, share sector guidelines and implement and address the challenges facing WASH in the district through this platform. In Kamuli district, the authorities created an enabling environment for numerous WASH services providers like Wave Solutions, Busoga Trust, Kamuli District Borehole Operation and Maintenance Association (KADIBOMA). There is also a plan to have an Association of Masons for the construction and maintenance of latrines in Kamuli district. Additionally, in Kamuli DLG, there are opportunities for repairing boreholes and irrigation systems as well as pit latrine construction.

Both Wakiso and Kamuli DLGs have reforms in place to make WASH services more accessible to the citizens in communities. The proposed reforms include: Provision of water borne toilet facilities in public spaces and schools which are more user friendly; Policy on domestic waste management; Increasing domestic financing for WASH especially targeting community, and institutional WASH; Strengthening of the Community Based Monitoring Systems with specific focus on operations and maintenance of WASH infrastructure; Provision of community WASH infrastructure in communities; Plans for sewerage lines given the huge population; Strengthening of enforcement of the existing laws and policies on WASH in schools; enforcing laws which require all facilities to cater for Persons With Disability (PWD)’s access.

“There are changes in the design of boreholes by construction of rails for people with Disabilities (PWDs). This is mainly done by Plan International Uganda. An example is the Borehole in Buwuda Primary school in Kamuli Municipality as well as the Borehole in Busota Primary School in Northern Division. The disadvantaged are also being taken care of by the policy of having piped water everywhere.” Kamuli DLG Water Officer

3.3.5.3. Advocacy opportunities for WASH Policy and Regulation building block

Limited consideration of private sector reforms to improve working environment for private sector actors. This was observed as a missing link for the policy and regulations building block due to the poor regulation environment for private sector players contributing to WASH indicators. Therefore, alternative policy proposals for tax and budgets should incentivize the work of private sector in scaling investment in WASH.

Gaps in WASH policy and regulations are not clearly articulated and utilized as a basis for engagement; For instance, the Parliamentary forum on WASH did not demonstrate the existence of a policy agenda to guide the attainment of the agenda 2030. This deficit withstanding, the membership and the ability of the membership of this forum to coalesce

and mount a formidable agenda to push government to embrace reforms in WASH is highly doubtful.

3.3.5.4. Advocacy linkages with other WASH building block

Absence of CSO policy agenda to drive major reforms that operationalize WASH priorities in National Development Plans: There was no evidence of CSO work in driving the WASH policy and legislative agenda to ensure smooth implementation of WASH priorities in each National Development Plan. CSO precedents in Kenya shown an active role played by CSOs in agenda setting to influence reforms in policies.

WASH private sector policy agenda consistently ignored in spite the sustained contribution of private sector actors to WASH nationally. The absence of a vivid policy agenda further undermines any consideration of private sector actors in the planning and resource allocation. This leaves the rural and urban poor constantly at the mercy of WASH private sector actors.

3.3.6. Monitoring Building Block

3.3.6.1. MDA findings on the Monitoring building block

NPA has developed the general results and reporting framework for all the NDPIII programs WASH inclusive. The Institutions responsible for monitoring the performance of WASH priorities include Ministry of Water and Environment which is the lead, the Environment Health Division (EHD) of the Ministry of Health (MoH), Ministry of Education, National Environment Management Authority (NEMA), the National Water and Sewerage Corporation (NWSC), the Uganda National Meteorological Authority (UNMA), UWASNET and Environment and Natural Resources and CSO Network. All the government MDAs mandated to monitor WASH performance have workplans and budgets. However, WASH Monitoring framework considers access to basic sanitation services, basic hand hygiene (hand washing with soap at critical points).

According to NPA, Uganda is on course for the NDP III WASH targets and this is largely attributed to: adequate financing from government, adequate planning and budgeting, proper coordination, political will and well qualified human resource.

3.3.6.1.1. WASH Budget Performance

The study found that the district and the different department heads had fully absorbed all the WASH budgets between the period FY 2019/20–FY 2020/21 in both Wakiso and Kamuli DLGs.

“No unspent balances returned to the consolidated fund. We have been having serious warning Planner.” Kamuli DLG

3.3.6.2. MDA findings on Regulations and accountability WASH building block

Under the new Program Based Approach (PBA), the Ministry of Water and Environment is the lead of the Sanitation working group, the Ministry of Health is the secretariat while the

Ministry of Education and Sports coordinates WASH in Schools. The Office of the Prime Minister (OPM) is in charge of WASH in the refugee settlements.

3.3.6.3. Advocacy opportunities for WASH Monitoring building block

Exceptional budget absorption but limited value for money reported by MFPED, 2017: Evidence from reports from MFPED indicate that WASH budget absorption is significantly high for more of MDAs however lower value for money is realized for the investments made. Hence the need to tighten CSO and citizen monitoring of key WASH interventions.

Absence of clearly demarcated indicators for WASH accountability: This poses the risk of recognizing performance of the sector based on slippery indicators that may not exactly imply real success and accomplishment for the sector.

Absence of accountability campaigns in response to findings of AOG and the ombudsman: Although there was a detailed account of the findings from the respective accountability offices, it is not evident that measures have been taken forward to hold government and duty bearers accountable for the gross under performance of major WASH projects highlighted in the AOG report.

3.3.7. Learning and adaptation WASH building block

3.3.7.1. CSO findings on Learning and adaptation WASH building block

On the Learning and adaptation WASH building block, CSOs noted that evidence from WASH performance reviews inform priorities especially at the sector level. These have significantly impacted in terms of resource allocation, and accountability. CSOs have also made recommendations for consideration in the next financial years during budgeting processes.

“Sector reviews help generate evidence which is used for planning and prioritizing the WASH services. For instance, NDP III has its priorities and all these sector reviews and performance reviews points towards achieving the NDP III.”, Water for People

In regard to government’s envisioning of the role of Water User Committees and Water boards in the future, there is belief that government will continue supporting water user committees and water board’s especially at national and local levels. Whereas CSOs argue that it would be ideal for government made water a free commodity, they note that this is not possible at the moment, therefore CSOs rather encourage GoU to continue subsidizing WASH services for the people.

3.3.7.2. MDA findings on Learning and adaptation WASH building block

According to NPA, CSOs are consulted to make a presentation during the program review and input from the CSOs forms part of the performance review report. The report from the performance review is discussed by the Program Working Group (PWG) and actions are taken accordingly by the responsible institutions. Education WASH concerns are handled by Ministry of Education and Sports and on water and environment, the Ministry of Water and Environment and the National Environment Management Authority (NEMA) take while

the National Water and Sewerage Corporation comes into play when there are sewerage concerns.

The study established that NSAs especially CSOs were consulted during the development of NDPIII. The CSOs were led by UWASNET. The magnitude of the CSO contribution to the NDP III was adequate because the CSO WASH network was given an opportunity to identify the WASH priorities that they wished government to invest in. To further enhance the contributory role of more NSAs to WASH policy reforms and formulation, government should have more engagements with the private sector players.

Additionally, there are measures in place to attract private actors in the WASH subsector. These are meant to enhance adoption and scaling up of sanitation approaches led by private actors such as Sanitation Marketing attracting players such as micro-Village Saving and Loan Associations (VSLAs), Micro-Finance Institutions (MFI), banks, masons and hardware entrepreneurs/dealers, among others.

3.3.7.3. Advocacy opportunities for Learning and adaptation WASH building block

Weak research and evidence generation agenda for citizen and CSO led engagements. More CSO actors noted that government statistics are their main source of evidence to guide accountability engagements for WASH. Unfortunately, there is such a huge gap of evidence that is currently lacking for both citizens and CSOs to hold government actors accountable for the attainment of agenda 2030. Based on our literature review and KIIs, we could not ascertain the actual deficits for agenda 2030 in Uganda's context. This means, CSOs are less likely to contest some of the positions of government entities without proper evidence. This is also responsible for the lack of real action and engagement especially for forums such as Parliamentary WASH forum, Operations & Maintenance forum among others.

CSO advocacy agenda has not adjusted to the shifts in power centers for decision making on financing priorities: We learnt with interest the role of structures like the caucus sessions of the majority party in Parliament and their influence in moving reforms. We also made in-depth checks on the structure that wields the utmost power to determine indicative figures allocated to MDAs for budgeting and realized existence other soft power spots that could be targeted for this purpose.

Learning from the Parish Development Model (PDM) and the multiple stakeholders from each arm of government provides a translucent impression about the ways the PDM will contribute to WASH indicators. Without firm and strategic engagement and negotiation from the WASH actors, it is likely that the real contribution of the PDM to WASH may be significant. We specifically addressed ourselves to the pillar of mindset change which at the moment seems to be the reference point for all software related interventions such as influencing behaviours like handwashing, shifting the cultural perception that water cannot be a paid service among others. If deliberate measures are not taken to find real investment into these software areas of WASH, the PDM may never address them at all.

3.4. Private Sector KII results

Three (3) CSOs private sector organizations participated in the KII and these included; Crestanks, Davis and Shirtlift, and Spout of Water. The major areas of focus in the private sector KII were Policy and Regulations and Private WASH service delivery.

Private sector players pointed out that polices and regulations provide them with framework in which they sell their products to people. The private sector players for instance produce particular quality of products as regulated and certified by the Uganda National Bureau of Standards (UNBS). UNBS gives the private sector players guidance on the quality of products to be produced.

Laws and Regulations are central to having standardized WASH products in the market. UNBS certifies all the WASH products to ensure that the products on the market are healthy for human consumption. The laws and regulations also help in reducing duplication of WASH products and services on the market.

High taxes like Value Added Tax (VAT) are negatively affecting the WASH private sector players. Most WASH products are imported and a such attract a lot of taxes. These have negative impact on WASH delivery. It affects private sector participation and these end up passing the tax to final customers of the WASH product. Private Sector players don't have clear individual interfaces with government on the high tax rates but rather work with the Uganda Manufacture's Association (UMA), the Private Sector Foundation Uganda (PSFU), Water and Sanitation Entrepreneurs Association (WASEU) and Uganda Rain Water Association, to negotiate with government on the high taxes and unfavorable policies. Despite these platforms, little or no impact has been realized from these engagements with government.

"The current taxation policies can't help private sector players to provide cheap WASH products because we always pass the tax to the final customers much as we may also share it" Spout of Water

WASH products and services provided by the private sector include but not limited to: water Tanks, water supply accessories, Sanitation equipment like Septic tanks, loftanks, water purification equipment, borehole construction, water springs, stand taps, toilet construction, sanitary pads, and Sanitation equipment, school tanks, water equipment, sewage construction, and water pumps.

Various factors motivate the private sector players to engage in WASH service and products delivery. The high rates of waterborne diseases among the population inspired some private sector players to venture into water purification to provide clean and safe drinking water to the citizens.

The Private sector has contributed to various WASH initiatives especially in areas that are underserved by government. The contribution is through initiatives like Corporate Social Responsibility (CSR). The private sector has done the following WASH activities – construction of WASH infrastructure (taps, latrines) in areas such as Internally Displaced People's Camps (IDPs), remote areas, slums, springs for clean water in rural areas, and sanitary pads in schools. All these are aimed at enhancing WASH service delivery to all

individuals and communities. The private WASH service providers have not considered a partnership with government through (PPPs-public private partnerships).

4 Mapping opportunities, spaces and messages for WASH advocacy

The different stages of the planning and budgeting cycle offer great opportunity for WASH advocacy. Government should recognize the important role of the different NSAs and harness synergies with relevant WASH sector players including but not limited to the development partners, CSOs, FBOs, and private sector. This has numerous advantages among which include tapping into the growing WASH technologies largely spearheaded by the private sector. Development partners on WASH should cooperate with both the national government and respective LGs on the WASH infrastructure development initiatives to reduce the duplication of WASH infrastructure and services.

The CSO WASH actors should enhance their participation in the country's planning and budgeting processes because it enables them to present WASH issues at the critical stages of budget formulation and approval. The different alternative WASH strategies and contribution by NSA offer Uganda a window of opportunity to achieve the SDG WASH targets if these are effectively embraced by government. The NSA WASH strategies point out WASH fundamental issues in the country, suggest practical alternatives, among other productive contributions.

Expanding the view of WASH from a health lens to a Macro-economic development lense. WASH should not only be looked at through the lenses of public health but rather a matter critical for Economic Development of the nation. Therefore, non-prioritization of the WASH sector through limited public investments, unfair fiscal regimes to the WASH sector, poor management of WASH projects becomes counterproductive to the country's development efforts. As explained prior, a WSP study found that Uganda was losing annually upto USD 177 Million equivalent to 1.1% of GDP in 2012. Right and adequate investment in the WASH subsector are critical to sustaining the country's GDP performance.

Timely midterm review of NDP III to inform Uganda's last medium-term national development planning framework (NDP IV) within the agenda 2030 period. Government through the Office of the Prime Minister (OPM), NPA and relevant MDAs should fast track the end term review of NDP II and mid-term review of the NDP III. These will be central to understating the status of Uganda's WASH indicators and work as a gauge to whether Uganda is course to achieve the SDG 6.1, SDG 6.2 and SDG 6.3 targets by 2030.

Non-funded priorities: The study establishes that there are both institutional and community WASH service delivery concerns that have always remained unfunded priorities overtime. These include among others: - low piped water coverage in communities, limited water harvesting systems in schools, construction of VIP latrines and girls changing rooms

in schools. The prioritization of these WASH concerns by government will contribute to Uganda’s movement towards the attainment of SDG 6 by 2030.

5 Broader advocacy opportunities emerging from the mapping exercise

While the mapping study was not able to exhaust all possible opportunities for advocacy, the findings provided can be used to reset or strengthen the foundation of their advocacy work. The opportunities are presented in three categories. These are “General Advocacy Issues”, Improving the use of evidence and strengthen coalitions.

A. General Advocacy Issues

These are specific advocacy issues that IRC and partners can begin to advocate for. It is important to note that successful advocacy will depend on the effective application of the eight building blocks of advocacy and using these to develop campaign plans for each ask. These include;

1. High taxes of WASH services.

Advocacy Issue: Reduction of taxes levied on WASH products
Building blocks: Financing, Policy and regulation
Finding: High taxes like Value Added Tax (VAT) are negatively affecting the WASH private sector players. Most WASH products are imported and a such attract a lot of taxes. These have negative impact on WASH delivery. It affects private sector participation, and these end up passing the tax to final customers of the WASH product. Private Sector players don’t have clear individual interfaces with government on the high tax rates but rather work with the Uganda Manufacture’s Association (UMA), the Private Sector Foundation Uganda (PSFU), Water and Sanitation Entrepreneurs Association (WASEU) and Uganda Rainwater Association, to negotiate with government on the high taxes and unfavorable policies. Despite these platforms, little or no impact has been realized from these engagements with government.
Justification: Private sector is a key player in improving access to WASH facilities for all communities both reach and poor. Affordable WASH products encourage households to purchase these products and use them in their homes.

2. Public Participation in the planning and budgeting processes

Advocacy Issue: Poor participation of the public in the planning and budgeting process
Building blocks: Planning / Monitoring
Finding: According to the 2019 OBS, Uganda scored 22 percent below the standard pass mark of 50 percent. This shows limited utilization of the bottom-up approach in informing the country’s planning and budgeting priorities which subsequently affects downward accountability.
Justification: A citizen participatory planning system is central to the realization of all-inclusive plans and budgets that leave no one behind in the development process. Inclusive planning systems entail all different categories of citizens in a country-this is in alignment to agenda 2030.

3. Disbursement of WASH Funds

Advocacy Issue: Under absorption of WASH budgets blamed on delayed
Building block: Financing / Regulation and accountability
Finding: Key audit issues that are common in Uganda's WASH subsector include but not limited to: Poor funds absorption for instance, there was under absorption of USD 1,164,679 which is 59% of the funds that were available to the project for implementation of activities; delayed implementation of WASH related projects; delayed disbursement of funds
Justification: Delayed disbursements lead to poor implementation of WASH activities. Some are not even implemented as the funds have to be returned to treasury at the end of the financial year.

Table 4 on page lists several audit issues that can be used either as evidence for advocacy or as advocacy issues.

4. WASH in school

Advocacy issues: Schools do not have adequate sanitation infrastructure
Building block: Institutional
Findings: The 2019 WASH micro planning study reveal that 71 learners uses 1 stance, yet the ideal is 40 learners to sue 1 stance. <ul style="list-style-type: none">v. The budget for SFG is too small to enable district construct latrine, for example there might be 400 schools in a district and the finance is only enough to construct 3 stancesvi. Low participation of parents on issues of WASH in school (sanitation and hygiene)vii. In terms of menstrual Hygiene Management, most schools lack incinerator and changing rooms
Justification: There is ample evidence that links WASH to early school dropout especially for girls.

5. Budget performance

Advocacy Issue: Poor performance of some WASH sub sectors.
Building block: Regulation and accountability
Findings: The Water and Environment Sector performance was good at 77.9%, with a good number of targeted indicators achieved though most of them had not yet been aligned to third National Development Plan (NDP III). The very good performers were: Rural Water Supply and Sanitation at 99.3%, Environmental Management (NEMA) 95.6%, National Meteorological Services (UNMA) 84%. Forestry Management (NFA) was at 80%, Urban Water Supply and Sanitation (UWSS) 79.9% while Water for Production scored 66.4% and Natural Resources Management (NRM) performed poorly at 40.2%.
Justification: Natural resource management is the source of water for both domestic and industrial use.

6. Public Health Act

Advocacy Issue: A public Health Act that responds to the WASH needs of the citizens of Uganda
Building block: Policy and regulation

Finding: The Public Health Act-2000 is currently under amendment with plans to review its statutory instruments as well. This opportunity to influence policy reforms should take into consideration the status of WASH as a broader economic development phenomenon. This is expected to improve the perception that investment in WASH only contributes to hygiene and health of the population.

7. Swift Action from the Attorney General's Office

Advocacy Issue: Attorney general should approve ordinances on waste management passed by Wakiso District
Building block: Policy and regulation
In 2009 and 2011 together with the district council of Wakiso worked together to develop an ordinance on waste management which was submitted to the office of the Solicitor General for legal advice. However, the ordinance is yet to be passed
Justification: This is good for waste management and will encourage other districts to do the same.

8. Relationship between WASH and Economic Development

Advocacy issue: Government does not prioritize WASH as a driver for economic development
Building blocks: Planning, Financing
Findings: A WSP study found that Uganda was losing annually up to USD 177 Million equivalent to 1.1% of GDP in 2012. Right and adequate investment in the WASH subsector is critical to sustaining the country's GDP performance.

B. Improving the use of evidence.

Evidence is perhaps one of the most critical of the building blocks of advocacy. Evidence guides organizations on what to prioritize, it helps describe the magnitude of the problem and the costs of inaction. Evidence also helps organizations propose solutions that cause the greatest ripple effect to solve the problems identified. The mapping exercise found a number of opportunities that IRC and the WASH sector are not utilizing to help identify advocacy issues. These are presented in the table below.

Source of Evidence	Potential for use
The evaluation of WASH objectives in NDPII and planning for a midterm evaluation for NDP III. Results of NDP II form the baseline of NDPIII.	Advocating for greater investment to meet targets.
In depth WASH policy and legal analysis is needed to understand areas of <ul style="list-style-type: none"> I. Priority II. Contradiction III. Identify gaps in responsibility and implementation IV. Vague promises. Policy statements that are too vague to be 	Determine what is and what isn't working and call for reforms.

implemented.	
<p>Review of objectives of the different WASH strategies.</p> <ol style="list-style-type: none"> 1. The Water and Environment Sector Development Plan 2015/16-2019/20 2. Vision 2040 and SDGs 3. The Health Sector Development Plan 2015/16-2019/20 4. The Education and Sports Sector Strategic Plan 2017/18 - 2019/20 5. The Water and Sanitation Gender Strategy 2018-2022 by the MoWE 	<p>What happens when we assess the objectives of the plans together. Do they align to fulfilling the indicators of the NDPIII?</p> <p>What are the gaps, vague promises, contradictions? What are the potential advocacy issues emerging from this analysis?</p>
Strong WASH systems require effective cooperation between stakeholders responsible for each building block.	From theory to Practice, what does this mean? How do we move from theory to practice? How will this be thinking influence NDP IV?
<p>The planning and budgeting cycle</p> <p>Sector Working Group Budget Committees National Budget Conference</p> <p>Public Finance Management Structures</p> <p>MoFPED Budgeting, Monitoring and Accountability reports.</p>	<p>Important to link from National to local government and back because the bulk of the resources are spent by local government.</p> <p>Budgets analysis should also include an evaluation of the performance of the previous year's budget. Use the budget website managed by MoFED, reports of the Public Accounts Committees and the Auditor General. <i>"Follow the money"</i></p> <p>Look for downstream outcomes and impact</p>
<p>Sanitation MIS</p> <p>MOH HMIS and DHIS</p> <p>Education ISs</p>	<p>How can use conduct periodic analysis to understand trends in the WASH sector?</p> <p>How do we make sure that Governments answer the right questions?</p>
NWSG, TWG at MOH, Parliamentary Forum for WASH	Active participation in fora like these open up discussions that can generate an unlimited number of advocacy issues.

C. Strengthening Coalitions

1. Create a living WASH services directory. This could help with partnerships and coalition building.
2. Investing in training the different coalitions on advocacy.

3. Determine what a Public Private Partnership (PPP) arrangement for WASH would look like. How best can CSO and private partner to advocate for issues of common concern?
4. Encourage the development or growth of a citizen's movement on advocacy

6 Conclusion /Recommendations for WASH advocacy

The need to fast-track WASH targets inline with the national and global frameworks cannot be overemphasized for Uganda to remain on track for the remaining eight (8) year period to the end of the SDGs. An effective and efficient WASH structure requires multifaceted stakeholder efforts to coordinate the different WASH service delivery value chains. Historically, Uganda has demonstrated commitment in aligning government planning processes within the framework of the WASH priorities under the SDGs. However, there have been consistent gaps in meeting the financing obligations that would result into the achievement of the WASH targets. This calls for unconventional measures for influencing government in order to secure essential resources to finance the fast-tracking of Uganda's milestones for agenda 2030. This report provides key take aways and maps advocacy opportunities that could be harnessed to leverage the achievement of agenda 2030. This report also challenges IRC Uganda drive reforms that have a direct effect on both national and sub-national levels given the importance of districts and local governments in delivering the last mile of WASH services to the people. Here are the key takeaways from the study to reinforce our conclusion.

6.1 Key takeaways

Building government commitment towards financing for WASH should consider other unorthodox structures that determine how government runs to negotiate for better financial allocations for WASH. We observed from the study that the power to determine financial allocations for the WASH lies in the Ministry of Finance Planning and Economic Development while the passing or approved of the budgets is done by Parliament. Although there is proof of past engagement with Parliament as a structure responsible for passing budgets, there has not been deliberate measures to influence the secretary to the treasury, the committee of the seating political party responsible for reviewing the budget and approving allocations. Lastly, reviewing the power of the WASH parliamentary Forum as secondary audiences within auxiliary but influential structures such as the party caucus of the political party with majority in Parliament. This will help to address neglected issues like the absence of a clear institutional WASH financing mechanism for public schools and health facilities. Currently, all these gaps make institutional WASH unsustainable and pose potential crises in case of WASH infrastructure breaks down.

Timing for influencing the budget for better financial allocations is quite critical. Through this study, we have realized that the actual planning and budgeting process tends to be more of an event than a process once the indicative figures have been determined. Therefore, efforts to influence allocations for WASH should be timed quite ahead of the budget cycle to ensure that WASH enjoys priority in advance of the budgeting process.

Rethinking the coordination of key mandate holders for the WASH sub-sector will be essential for consolidating wins for the sub-sector. Although measures have been put in place to coordinate better the work of the WASH sub-sector, the diversity and broadness of the main actors still remains an undertone to stronger and effective coordination and accountability for priorities and milestones for the sector. An inter-ministerial directorate or commission in the realm of the Equal Opportunities Commission could play a more pivotal role in providing coordination for the mandate holders across MDAs of government.

Comprehensive Policy review for the WASH sector is a worthwhile investment: The CSO WASH Coalition should conduct a detailed policy and legal analysis, including costing studies, to identify overlaps, wastage, dead ends among other institutional weakness that impede a coordinated response to WASH. The finding should be used to inform an advocacy campaign that focuses on streamlining these policies making them easier to implement and easier to account for. The consultant feels that the coming in force of the Vision 2040 and subsequent National Development Plans has some missed opportunities such as the prospect of CSOs working with government side to determine the policy and legal agenda for the WASH sub-sector to help drive reforms that would help to address any gaps that would undermine the attainment of the WASH goals for the strategic period. This could be capitalized by Non-State Actors like Development Partners and Civil Society shaping policy, legal, regulatory and institutional frameworks in Uganda. Development partners like IRC Uganda can build coalitions to drive this agenda.

Centrality of data and its uptake by decision making bodies in the prioritization process still a missing link. Although there has not yet been a substantive end term evaluation for the Second National Development Plan and the possibility of having a prompt midterm review for the NDPIII still in balance, there is likely to be a slow down on the level of influencing that can be done without sufficient evidence and data about Uganda's performance around the WASH indicators under the NDP III. Though the consultant could not confirm that the use of this evidence was fundamental in driving government priority setting and resource allocation, data remains important in guiding the work of influencers to demand reforms based on evidence. It might be a strong lesson for NSAs to consider alternative reporting and data sourcing mechanisms to provide an alternative report.

Need to consider the rate of urbanization in WASH programs budgetary allocation. Uganda is witnessing rapid urbanization. This subsequently affects the WASH needs in both rural and urban areas. Therefore, there will be more WASH financing needs in urban areas than the rural areas. Efforts are needed to factor in urbanization rates in rural/urban WASH budgetary allocation formula to effectively provide WASH services.

Influencing government to be more deliberate about negotiating with Private Sector better is a key player in WASH service delivery and financing: The extent to which private sector can leverage government efforts to achieve WASH targets still lies as the least exploited opportunity towards fast-tracking the attainment of WASH targets in Uganda. Precedents in the developed countries such as Denmark demonstrate that private sector can indeed play a pivotal role in improving WASH service delivery. Given the non-prioritization of WASH by government as exemplified in the unfunded priorities, the private sector fills the WASH service delivery gap left by government. Unfortunately, the GoU does not explicitly recognize the role played by the private sector in the WASH subsector.

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ANNEXES

Annex 1: LIST OF KII RESPONDENTS

<u>S/N</u>	<u>ORGANIZATION</u>	<u>BUILDING BLOCKS CONSIDERED</u>
<i>GOVERNMENT MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)</i>		
1	National Planning Authority (NPA)	Institutional, Policy and Regulations, Planning, Monitoring, Learning and adaptation
2	Sanitation Working Groups (SWGs)-Led by Ministry of Health	Institutional, Policy and Regulations, Planning, Monitoring, Learning and adaptation,
3	Ministry of Water and Environment (MoWE)	Planning, Finance, Regulations and Accountability,
4	Ministry of Education and Sports (MoES);	
5	Ministry of Finance, Planning and Economic Development	Planning, Finance, Regulations and Accountability,
<i>DISTRICT LOCAL GOVERNMENTS and relevant WASH Offices</i>		
6	Kamuli (District Education Office, District Health Office, District Water Office, District Community Development Office, District Planner)	Planning and Monitoring, Financing, Policy and Regulations, Budget Performance,
7	Wakiso (District Education Office, District Health Office, District Water Office, District Community Development Office, District Planner)	
<i>CIVIL SOCIETY ORGANISATIONS (CSOs)</i>		
8	Community Integrated Development Initiatives (CIDI)	Planning, Finance, Regulations and accountability, Learning and adaptation
9	Civil Society Budget Advocacy Group (CSBAG)	
10	Uganda Water and Sanitation Network (UWASNET)	
11	Water for People	
<i>PRIVATE SECTOR PLAYERS IN WASH</i>		
12	Crestanks	Policy and Regulations
13	Davis and Shirtliff	
14	Spout of Water	

Annex 2: CSO WASH issues FY 22/23

S/ N	ISSUE	PROPOSALS BY CSOs	ADOPTION BY GOVERNMENT
1.	Inadequate Budgetary Allocations to Rural Water Supply Sub Programs	<ul style="list-style-type: none"> Government needs to prioritise funding and budget allocations to rural and urban sub program. Focus should of providing funds to bridge the funding gap of UGX 30 billion for the water improvement project. MoWE needs to prioritise allocations targeting improving functionality of water points especially in rural areas. 	<ul style="list-style-type: none"> The Committee recommends that government prioritizes funding and budget allocations to rural water supply sub-program by providing UGX 30 billion for the water improvement project
2.	Non-Prioritisation of WASH in COVID-19 Mitigation Priorities and Response Actions	<ul style="list-style-type: none"> Government together with the Ministry of Education and Sports to reconsider revising the capitation grant to factor in budget provisions to address COVID-19 related expenditures. This will cater for the additional demand of water for handwashing in schools as a result of the COVID-19 pandemic in line with the budget strategy objective on prioritising COVID-19 mitigation for the safe return of children to school. The Education and Primary Health Care votes should invest in rainwater harvesting as a low-cost alternative to increase access to water in schools and healthcare facilities to facilitate handwashing. The hygiene and health promotion should be prioritised to promote social behaviour change at both household and institutional levels. 	Not adopted
3.	Understaffing at Local Governments	<ul style="list-style-type: none"> Local Governments to adequately budget and allocate funding towards recruitment of District Water Officers and District Water Engineers especially in districts where they are lacking. 	Not adopted
4.	Funding for Promotion of Hygiene and Sanitation	<ul style="list-style-type: none"> The Ministry of Water and Environment together with Ministry of Health needs to be adequately supported through enhancement of their budgets for promotion of hygiene and sanitation 	Not adopted
5.	Inadequate Funding for Water Quality Management activities in the Water Management Zones	<ul style="list-style-type: none"> We call upon Government to enhance the budget allocations for water quality management services in the different water management zones across the country 	Not adopted
6.	Stagnation in rural safe water coverage	<ul style="list-style-type: none"> There is need for increase investment in the rural water supply infrastructure to match the rate of population growth and aging water infrastructure 	Not adopted
7.	Weak functionality of Water and Sanitation Committees (WSC)	<ul style="list-style-type: none"> The Ministry of Water and Environment needs to provide both technical and financial support to the operations of the Water and Sanitation Committees in the aftermath of the effects of COVID-19. 	Not adopted
8.	Access to Faecal Sludge Management services	<ul style="list-style-type: none"> MWE needs to direct its efforts towards improving the situation by providing additional treatment facilities and improving collection 	Not adopted

		capacity to ensure universal access to all small towns' dwellers by 2030, in line with Government development aspirations and the Sustainable Development Goals (SDGs).	
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[Source: CSBAG](#)

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