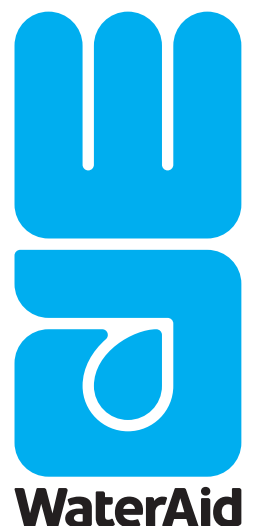




WaterAid South Asia  
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# Lessons from water, sanitation and hygiene budget advocacy experiences in South Asia



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# Executive summary

To achieve the worldwide commitments to Sustainable Development Goal (SDG) 6, it is critical for governments to allocate adequate public finances to water, sanitation and hygiene (WASH) policies and programmes in a non-discriminatory and inclusive way. However, sufficient finances only mark the beginning of progress towards this goal.

Some of the key parameters for effective government spending on WASH programmes include effective utilisation of allocated resources, improved service delivery, prioritisation and targeting of marginalised populations, and transparency in budget spending.

Budget advocacy is an important tool used by civil society organisations (CSOs) and think tanks to track public budget allocation and expenditure to hold governments to account and empower communities to demand for improved service delivery.

CSOs, WASH organisations and think tanks in South Asia have invested in budget advocacy using different approaches and methodologies over the years. This report showcases five such examples spread over Bangladesh, India and Nepal in South Asia at national and sub-national levels. Through these case studies, this report explores the various budget advocacy methodologies applied; the merits and limitations of these approaches; the challenges that arose; along with the successes and overall learnings.

This report aims to amplify the lessons learnt through the various case studies and provide practical recommendations that will strengthen WASH budget advocacy. This study has shown that engagement with communities and policy makers; capacity building; institutionalisation of the budget advocacy process and long-term investments are some of the common factors resulting in positive impacts. Some of the blockers identified included poor availability of data; a lack of gender and equality considerations; and project-based short-term interventions.

## Four key recommendations for CSOs, think tanks and WASH organisations are:

- 1** Investment in budget tracking should be linked to a wider and effective influencing strategy – the generation of evidence through research is not an end in itself. Collaborative partnerships between think tanks, research organisations and CSOs may be required to bring the right mix of skills.
- 2** Budget advocacy cannot be a one-time project-based short-term intervention. The efforts require a long-term perspective to build evidence and engagement with the relevant ministries and institutions.
- 3** Organisations engaged in budget advocacy should provide insights and practical recommendations to strengthen the national and sub-national data systems to deal with data gaps.
- 4** Strengthening the capacity of communities and ensuring participation of women, older people, persons with disabilities and socially excluded groups. This will bring a stronger gender and equity lens to these efforts and aid the longer-term impact of budget advocacy.

# Acronyms and abbreviations



<b>ADP</b>	Annual Development Plan
<b>CBGA</b>	Centre for Budget and Governance Accountability
<b>CBO</b>	Community-based organisation
<b>CSO</b>	Civil society organisation
<b>DORP</b>	Development organisation of rural poor
<b>GDP</b>	Gross Domestic Product
<b>GoB</b>	Government of Bangladesh
<b>GP</b>	Gram Panchayat
<b>KIRDARC</b>	Karnali Integrated Rural Development and Research Centre
<b>LCCA</b>	Life-cycle cost analysis
<b>MIS</b>	Management Information System
<b>NGO</b>	Non-governmental organisation
<b>O&amp;M</b>	Operation and maintenance
<b>PAISA</b>	Planning, Allocation and Expenditure Institutions Studies
<b>PGVS</b>	Pragati Gramin Vikas Samiti
<b>PPRC</b>	Power and Participation Research Centre
<b>PRI</b>	Panchayati Raj Institutions
<b>SDG</b>	Sustainable development goal
<b>SBM</b>	Swachh Bharat Mission
<b>UP</b>	Union Parishad
<b>WASH</b>	Water, sanitation and hygiene
<b>WMCC</b>	Water Management Citizen Committee

# 1

## Introduction

### 1.1 Budget advocacy on WASH in South Asia

Countries worldwide have subscribed to the universal calls to action of the SDGs, and the ambition of SDG 6 to deliver WASH to everyone, everywhere by 2030.

Water and sanitation are human rights, which means countries should be actively investing in the maximum available resources (and in a non-discriminatory manner) to progressively realise those rights. However, the investments that are required to meet the SDG goals tend to face challenges, such as budget gaps, late or non-release of funds to the implementing department and the sub-national governments, big gaps between allocation and expenditure, resources not reaching the last mile or ineffective use of funds.

In this context, budget advocacy is an important tool used by CSOs and think tanks to hold governments to account and ensure they allocate sufficient budget to WASH in an equitable and transparent manner.

▼ Kotha has to walk a distance to go to their family toilet, which is located next to a nearby pond. Dacope, Khulna, Bangladesh.



Budget advocacy often goes beyond gauging the adequacy of budget allocations for WASH and monitoring budget allocation. It also considers the actual expenditure of those allocations and how that translates into services accessed by the most marginalised groups in society. Budget advocacy tends to involve research, social audit or budget tracking, using different approaches and methodologies such as pre- and post-national budget analyses; public expenditure tracking; TrackFin; public hearings; SDG WASH costing tool; open budget sessions; life cycle cost analysis of WASH services; citizen report cards among others.

India, Bangladesh and Nepal have implemented programmes and made substantive investments in the sector such as for India's Swachh Bharat and Jal Jeevan Missions, Nepal's Sanitation Master Plan and Bangladesh's Comprehensive National Strategy for Water Supply and Sanitation etc.

Over the years, CSOs and think tanks have collaborated in these countries to increase transparency and accountability in the WASH budget – across the budgetary cycle of formulation, enactment, implementation, evaluation and direction setting at national and sub-national levels.

Learning from some of these experiences and understanding how the different tools and methods have been applied in WASH budget advocacy in the past can help guide more effective budget advocacy in the future. For that reason, we commissioned a study covering experiences across the three countries through CRISIL Risk and Infrastructure Solutions Limited. The study, summarised in this report, aimed to capture lessons from these experiences and provide practical recommendations that can strengthen WASH budget advocacy by civil society and WASH organisations.

## 1.2 Study methodology

The geographical focus of the study included India, Nepal and Bangladesh, and the approach was based on the case study method of analysis. From a longer list of budget advocacy experiences in these countries, five case studies were selected based on cases specifically focused on influencing WASH budgets at national and sub-national levels.

While a literature review was conducted, the main source of information came from the key informant interviews (see list of interviewees is in the Annexes), covering: (1) methodology used, (2) process adopted, (3) contribution of budget advocacy, (4) enablers and limitations, and (5) key learnings.

This study faced the usual limitations of a small-scale, case study-based research. In addition, the topic is under researched, so there is limited publicly available information on budget advocacy initiatives in South Asia, which meant this study relied primarily on the interviews with key informants.

The COVID-19 pandemic and related restrictions meant that interviews had to be conducted over the phone. However, it was not convenient to interview the decision makers or end users to get their insights on the overall impact of the budget advocacy in this way. Therefore, the study mostly relied on the key informants from the think tanks and CSOs leading such initiatives, without much scope for triangulation.

**Table 1: The five case studies**

Case study	Methodology	Level	Implementing agency
<b>India:</b> Decentralised public finance and expenditure tracking for WASH	Life cycle cost analysis	Sub-national	IRC-WASH with CBGA and WaterAid India
<b>India:</b> Tracking sanitation fund flows from centre to household	PAISA approach	National and sub-national	Accountability Initiative
<b>Nepal:</b> Jal Kachahari – public hearing and social accountability	Public hearing	Sub-national	KIRDARC
<b>Bangladesh:</b> WASH allocation and expenditure analysis to influence the national budget	Allocation and expenditure tracking with pre-budget and post-budget advocacy	National	WaterAid Bangladesh with PPRC with and UNICEF
<b>Bangladesh:</b> WASH Budget tracking in Bhola Sadar Upazila	Participatory budget tracking linked with service coverage and open budget sessions	Sub-national	DORP



## Case studies

### 2.1 India: Decentralised public finance and expenditure tracking for WASH

#### **This initiative aimed to strengthen WASH budget accountability in four districts across the states of Odisha and Bihar.**

The objectives included:

- Building the capacities of CSOs and communities in budget tracking – accessing, understanding and analysing budget data; and engaging with decision makers on WASH budgeting.
- Analysing allocations of WASH financing from the national 14th Finance Commission, state finance commissions and sectoral programmes, along with expenditure at Gram Panchayat (GP) level WASH (in households and institutional settings).
- Facilitating a dialogue with service providers and communities to examine the evidence generated from the analysis to improve WASH service delivery.

The initiative was coordinated by IRC with support from Centre for Budget and Governance Accountability (CBGA) and WaterAid India, and took place between 2018 and 2020.

In Odisha, Gram Utthan was the partner in Ganjam district and Regional Centre for Development Cooperation was the partner in Nuapada district.

In Bihar, the partners were Pragati Gramin Vikas Samiti in Samastipur district and (PGVS) and Nidan in Gaya district.

#### **2.1.1 Methodology**

Preparatory work: Formative research, including a literature review and interviews, was conducted to develop a capacity building manual for CSOs and design training sessions. Life-cycle cost analysis (LCCA) was chosen as the framework for budget analysis, but given the challenges of data availability, it had to be adapted and localised.

**Capacity building:** Workshops were carried out in the respective districts to understand the sources of financing, planning processes, existing programmes and relevant institutions, as well as to access and analyse budget allocation and utilisation data. There were workshops in the four districts both with CSOs; government officials and elected leaders at various administrative levels; along with WASH service delivery institutions.

**WASH budget analysis:** Relevant reports and data was collected at national, state district and GPs. CSOs received regular guidance on how to work with and obtain WASH budget and programmatic data from officials and elected leaders. This guidance was provided via an online messaging platform, which was also used to share the collected budget data.

**Outputs, dialogues and dissemination:** Several outputs were produced to capture the insights from the budget analysis, including (1) tracking budgets for rural WASH, (2) tracking expenditure for WASH in communities and social sector institutions, (3) policy brief on strengthening capacities for budget utilisation, (4) state level briefs, and (5) dissemination blogs. A training manual was also developed.

**Workshops** were conducted to share the findings with GP representatives, CSOs,

Panchayati Raj Institutions (PRI) members and representatives across administrative levels. They were also used to discuss financial planning, decentralisation, utilisation of funds, transparency and the importance of expenditure on operation and maintenance (O&M). As an example, one of those workshops included representatives from the Finance Commission, and was used to discuss policy and implementation issues around decentralised financing under the 14th Finance Commission and the state finance commissions.

### 2.1.2 Contribution

An immediate contribution of this initiative was the **increased capacity** among CSOs and decision makers in budget tracking. At the local-level, communities and CSOs also enhanced their capacity to articulate their requirements and question the utilisation of allocated funds, while elected leaders were also better able to respond to the communities and engage with officials at the district level.

The advocacy based on the findings of the WASH budget analysis resulted in several tangible **outcomes**:

- In the state of Odisha, the requirement to include O&M costs in project planning was discussed with the State's Planning and Convergence Department, at various WASH forums and in the annual pre-budget discussion of the state Government. The Government then issued a new guideline which proposed five-year contracts for WASH operators, with both capital and O&M costs built into the project budget.
- At local level, a few village communities set up registers to list O&M needs and suggestions, and used it to raise their demands with the concerned authorities – including the GP. This helped address the O&M problems early on.
- In many communities, awareness on the importance of O&M costs increased and, as a result, households are contributing as much as 30–60% of the recurring costs of community-level WASH services, up from 0% three years earlier.

### 2.1.3 Limitations and challenges

**Poor data availability and quality:** There was little data available at the district and sub-district levels, while data at the GP level was found to be outdated or incomplete. Official documents, such a programme implementation plans of different departments, did not provide any clear information on the utilisation of funds.

**Reluctance from authorities to share:**

Authorities, particularly at the district level, were reluctant to share data.

**Top-down budgeting practices:** Planning and budgeting processes tend to be top-down. For instance, village-level representative bodies (Gram Sabhas) did not play a major role in preparing, reviewing or implementing plans, which reduced the ownership of the community and made it more difficult for them to engage in budget tracking.

**Not enough capacity:** Even after training, the CSOs capacity was not equipped enough to face the many hurdles in collecting, collating and assessing data, and information on WASH at household and institutional levels.

**Gender aspects:** Gender was neither a parameter of the project nor explicitly mentioned in the LCCA. The level of engagement of women in the budget advocacy initiative varied depending on the local context. GPs with active women self-help groups (for which proximity to towns and higher education are good proxies) saw greater participation and engagement of women in the budget tracking initiative. Only a few women, mostly elected leaders, attended the training sessions.

**Timeframes and COVID:** The larger advocacy agenda to increase transparency and utilisation of funds could not be fully pursued due to the COVID-19 lockdown, which impeded the dissemination workshops. On reflection, a two-year project period was too optimistic, taking into account the participatory nature of the project and the range of activities: training, data collection, analysis and advocacy.





◀ Susmita uses a handpump to collect water from a tubewell. The faucet has been covered with a cloth to help prevent dirt from passing into the water. Madhab Nagar area of Pathar Pratima under South 24 Parganas district of West Bengal, India.

### 2.1.4 Learnings

**Life-cycle cost analysis:** LCCA helped understand the requirements for WASH budget across the life-cycle and highlighted that O&M costs are a major component that is often neglected when planning and budgeting (underlining the need to look beyond 'project implementation'). However, the methodology was too complicated for local participants, and had to be adapted accordingly. Examples relevant to WASH data were used to explain budget tracking and advocacy at the workshops.

**The role of local governments:** Local government officials and elected leaders' genuine engagement is critical for budget tracking to work. This faces three hurdles: a lack of willingness to bring in transparency to the budget process, limited decentralisation of financial powers and responsibilities, and limited capacity to respond to the communities' demands.

**Participation:** The initiative went beyond just applying a budget tracking methodology, putting an emphasis on engaging communities, CSOs and elected leaders. This engagement was instrumental in producing not just outputs, but also tangible outcomes and policy changes described earlier.

**Sustainability of budget advocacy:** The achievements of this initiative were enabled by intensive capacity building and extensive efforts to engage CSOs, elected leaders and communities. There is now enhanced capacity and interest in collecting budget data and putting forth demands to decision makers. But there are questions on the extent to which that will sustain, when external support is not available in the absence of additional efforts that institutionalise these processes.

## 2.2 India: Tracking sanitation fund flows from centre to household

This case study covers the use of the PAISA (Planning, Allocations and Expenditures, Institutions Studies in Accountability) approach on the Swachh Bharat Mission (SBM), India's national sanitation programme. The Accountability Initiative at the Centre for Policy Research has been using the PAISA approach since 2015 to track fund flows in the SBM, compare reported progress with ground realities and identify implementation bottlenecks, ultimately aiming to improve performance and transparency of the scheme.

The PAISA approach was developed in 2009 by the Accountability Initiative. They have used it to track the plans and budgets of multiple Government of India schemes, map intergovernmental fund transfers, and the actual fund flows. The findings help unpack the complexity of the government system – understanding how decision-making systems across administrative levels work in practice and identifying implementation bottlenecks, ultimately increasing the responsiveness of government schemes to citizen needs.

### 2.2.1 Methodology

The PAISA approach, as applied to the SBM, has been anchored by three key elements: budget briefs, a PAISA survey and PAISA dialogues. The Accountability Initiative has published analyses in the form of briefs on the SBM as part of its flagship '**Budget Briefs**' series which is released yearly in the run-up to the national budget finalisation. Using government-reported data (on allocations, releases and expenditures for prior years as well as key outputs and outcomes for the scheme) the briefs have highlighted key trends and presented complicated budget information in an accessible way for policymakers, scholars and development practitioners.

The SBM briefs explored questions such as: How are resources allocated to the states? Who is responsible for scheme planning? How are plans and allocations linked? How do funds flow through the system to realise the SBM objectives?

Data from the government's SBM management information system (MIS) have been used along with those from the Census, National Family Health Surveys, Sample Registration Surveys and National Sample Surveys. Going a step further, Right to Information queries were filed when data was not available.



◀ An Accountability Initiative staff member preparing to present to government officials in Maharashtra as part of the PAISA Dialogues dissemination on the Swachh Bharat Mission.

In 2015, AI also conducted a **PAISA survey** on the SBM (among other programmes) in 10 districts across five states (Bihar, Himachal Pradesh, Maharashtra, Madhya Pradesh and Rajasthan). The survey among 7,500 households aimed to connect the dots between the implementation on the ground with the national-level resource allocation decisions – or simply put, understand how investments translate into progress.

The sampling featured two stages. For each district, a random sample of villages were selected, covering all blocks (sub-districts). Then, a sample of five households were selected per village from among the households that reportedly had constructed toilets as per the SBM MIS.<sup>1</sup> Information was collected on the progress in implementation – including the availability of toilets. Other aspects that were explored were the implementation of sanitation-related awareness programmes, and the prevalence of open defecation, and then compared to the data reported on the MIS.

The findings from the analysis were disseminated with parliamentarians and parliamentary standing committees, the media, research organisations, CSOs among others, at all levels – from national to village levels. As such, the dissemination was for two target groups – ‘government officials and decision makers’ and ‘practitioners and researchers’, and was conducted through round table discussions, conferences and articles, etc.

In addition to those efforts, the survey findings were also shared and discussed via the ‘PAISA Dialogues’ through direct conversations with implementing officials at the district and block levels. The objective was to enable a discussion on how implementation could be improved, and accountability augmented. Between May and December 2016, 40 **PAISA Dialogues** were conducted across the ten districts. The key distinguisher between the dissemination and the PAISA Dialogues was that the latter focused on identifying solutions rather than just presenting research findings.

## 2.2.2 Contribution

The PAISA approach has made a clear contribution to SBM budget transparency by analysing multiple aspects and making the findings publicly available and easy to access. It has helped, for instance, to highlight data discrepancies between household realities and the government’s MIS data and suggested ways to strengthen the reporting systems to the relevant ministry. The findings have also been widely cited in the media and among academics, and helped shape discussions around SBM.

Beyond that, it is difficult to identify or measure the ultimate impact of the initiative, as the focus of the PAISA stops at the stage of dissemination and discussion of the findings, and there is no documentation available on its use or impact.

## 2.2.3 Limitations and challenges

There were challenges in collecting and using government data, limiting the potential for increased transparency. This was due to the **non-availability of data** and the fact that the information did not have a standard format and was presented in a complex manner. For instance, census codes were not provided in the MIS, making it difficult to match village names; habitation names were often misclassified; households mentioned in the lists were often difficult to locate; and there were instances of duplicate entries of names and identification numbers.

A further problem was the **lack of disaggregated data**. The Accountability Initiative sought to present an analysis of the budget that includes gender considerations, as well as the inclusion of marginalised communities. However, gender-segregated data was lacking and data on marginalised communities was limited. This approach to budget tracking focuses on the **outputs** (funds allocated, funds spent, actual implementation status etc) **rather than the outcomes** (post-construction operations of the facilities, usage, benefits, etc). Coupling the analyses with community-level monitoring of outcomes could strengthen its potential to enhance accountability.

1. Accountability Initiative (2016). *How Swachh is Bharat two years on?* Available at: [accountabilityindia.in/blog/how-swachh-is-bharat-two-years-on/](http://accountabilityindia.in/blog/how-swachh-is-bharat-two-years-on/) (accessed 9 Aug 2021).

## 2.2.4 Learnings

The PAISA approach has proved to be a **practical, scalable and user-friendly way** of tracking budgets of social sector programmes in India, as shown not only by the example of the SBM tracking, but also by its use over many years for different social sectors.

The PAISA dialogues were first used in the PAISA project for this SBM-focused initiative, as a way of moving beyond presenting research findings towards engaging in a meaningful discussion with decision makers and jointly identifying solutions. The dialogues were intended and pitched in a way that moved away from a confrontational interpretation of accountability (pointing fingers).

At the national level, the process of the Government of India discussing and deliberating budget requirements before the budget announcement, don't seem to be comprehensive and inclusive of the views of WASH sector experts (WASH organisations, researchers, etc). Initiatives such as this on SBM provide a good basis for them to come together and use these insights to collectively influence the budget decisions.



▲ Susmita crosses an unstable bridge to collect water. Madhab Nagar area of Pathar Pratima under South 24 Parganas district of West Bengal, India.



► Puspa Devi washes one of her children outside her house with water that she collected from a borehole using a handpump. Mahesi Village on the outskirts of Bhagalpur, Bihar, India.



## 2.3 Nepal: Jal Kachahari – public hearing and social accountability

Jal Kachaharis are local public hearing platforms where community people interact with one another and with government stakeholders on WASH-related issues. By creating a conducive environment for regular dialogue and feedback, they aim to ensure the voices of people, especially of those who do not have access to water and sanitation services, are contributing to local level planning. This helps ensure governments prioritise the provision of WASH and holds them to account on their commitments.

The Jal Kachaharis were initiated in three rural palikas by the Karnali Integrated Rural Development and Research Center (KIRDARC) and the Centre for Implemented Urban Development, between 2017 and 2020.

### 2.3.1 Methodology

The Jal Kachaharis take place at palika level (sub-district level) and are an opportunity for a face-to-face dialogue between communities as ‘right-holders’ and local government authorities along with service providers as ‘duty-bearers’. Participants include palika officers and elected leaders, teachers, health workers, ward (sub-palika) WASH coordination committee members and interested community members. The ward WASH coordination committees (as per Nepal’s ‘National Sanitation and Hygiene Master Plan’) have 15 members, of which 7 tend to be women and at least 33% have to be women, Dalits or people with disabilities. Their participation in the Jal Kachaharis ensures the voices and demands from marginalised communities are listened to. The duty-bearers are expected to provide information, commit to follow up on the concerns raised and share the progress and actions taken since the previous Jal Kachahari.

KIRDARK, with support of other CSOs, NGOs and CBOs, initiated the Jal Kachaharis and initially facilitated them on a quarterly basis. Their role also involved complementary activities to aid the discussion, such as documenting the budget required for WASH schemes. Prior to starting the Jal Kachaharis, they also sensitised the community about their rights to water and sanitation and key hygiene behaviours.

The responsibility of holding Jal Kachaharis was gradually transferred to palika authorities, who are ultimately the responsible and accountable agencies for disseminating the plans and progress in WASH services. Local authorities in a few palikas have taken ownership for the Jal Kachaharis and have explored synergies such as using WASH Coordination Committees to hold such meetings at various administrative levels.

To share information, updates or progress related to the Jal Kachaharis with people at respective wards and palikas, there are set processes and extensive media engagement.

It is worth noting that in the past Jal Kachaharis have been used by KIRDARK for other sectors (education, child labour, etc) and beyond palika level – for example, at the district, provincial and national levels.

### 2.3.2 Contribution

Jal Kachaharis increased the transparency of local government budgeting. Local authorities now share the budget with the community by publishing budgets on walls, in red books capturing budget allocation for WASH projects, or in annual progress reports (which also include implementation status and expenditure).

Another positive impact was increased prioritisation and financing for WASH. In Hima rural municipality, the 5% of budget allocated to WASH in fiscal year 2019 rose to 17% in 2020. In Chaurideurali rural municipality, it rose from 8% to 33%. In Palanta rural municipality at the March 2018 Jal Kachahari, the actions included the preparation of a WASH plan and the allocation of 20% of the capital budget for WASH projects – the decision makers ended up allocating 21%.

The deprived areas were also considered for WASH projects, in addition to the overall sanctioned budget for those areas. Work in the background by KIRDARK was instrumental to this achievement – collating information on the budget of required WASH schemes, preparing a roadmap for implementation and O&M of the infrastructure.

The Jal Kachaharis further helped in bringing women's voices to municipal planning and in ensuring that their concerns are addressed by the local authorities.

### 2.3.3 Limitations and challenges

**Time consuming:** Mobilising communities is not easy given the time investment it requires from community members, who have competing priorities. The mobilisation effort is also time-intensive, particularly in remote areas.

**Sustainability:** During the project intervention the Jal Kachaharis were taking place regularly, but the frequency declined afterwards in the absence of any follow-up or proper institutionalisation.

### 2.3.4 Learnings

The Jal Kachaharis approach was **successful** in improving budget allocation, financial transparency and access, and quality of WASH services, while enabling a greater focus on WASH for marginalised groups. The scalability and sustainability depended on the support available and the opportunities to integrate in mandated process or institutions.

The success of the Jal Kachaharis wasn't only due to it being a public hearing platform, it also came with substantial efforts to **raise WASH awareness** among communities, so they are empowered to raise their voices, advocate for their rights and take control of the progress monitoring. This should also be viewed in the context of the ongoing **emergence of public hearings/audits** in Nepal, a country where user committees are traditionally active and able to network and put forth collective demands to decision makers.

For sustained changes, it is important to combine the Jal Kachaharis local level social accountability function with **wider influencing to bring about policy reform**.



► User committee members providing scores in the community score card, Chema, Hima, Nepal.



## 2.4 Bangladesh: WASH allocation and expenditure analysis to influence the national budget

The objective of this initiative was to establish a mechanism to track national budgets on WASH and advocate for the Government of Bangladesh (GoB) to allocate resources to reduce WASH inequalities and commit to the aspirations of SDG 6.

The case study focused on the budget advocacy and influencing initiative at the national level between 2017 to 2020. The initiative was steered by WaterAid with support from UNICEF, while the Power and Participation Research Centre (PPRC) collaborated as a research agency.

### 2.4.1 Methodology

The budget advocacy followed two-pronged approach. The first one was to carry out budget tracking of the allocation and expenditure of WASH in National Budgets through rigorous research. The second one focused on influencing the government by engaging media and sector actors. This included lobbying policy makers to commit to desired action towards a pro-poor budget.

For the budget tracking research, PPRC looked into data on budget allocation and expenditure for WASH projects as part of the national annual development plan (ADP) across various budget lines, ministries and implementing departments. The budget expenditure data was sourced from the Implementation, Monitoring and Evaluation Division under the Ministry of Planning. As Bangladesh does not have specific budget codes for WASH, the allocation data was identified and sourced from the project listing of the multiple relevant ministries and departments.

As part of the data analysis, WASH allocation and expenditure data was collated, disaggregated by sector and sub-sector (water, sanitation, hygiene; faecal sludge management; human resource development; environment and disaster management).

Similarly, budget allocation was spatially compiled, comparing administrative units (the metropolitan cities, rural areas and urban areas) and physiographic units (char land<sup>i</sup>, hilly and coastal areas). A comparative picture of the WASH sector budget against gross domestic product (GDP), share of WASH budget to the national budget and other development budgets were also prepared.

The analysis of 2016–2017 formed the baseline to compare subsequent year-on-year change in the annual WASH allocation and expenditures. The approach followed the Bangladesh fiscal calendar (from July to June): around September to October each year, the analysis was completed, and the observations were then circulated for inputs from a larger base of CSOs, CBOs and NGOs through focused group discussion or surveys. Policy briefs on sector-wise budget allocations in WASH were prepared towards the end of the year.

The second strand of influencing is taken from February onwards, to align it with GoB budget planning time. To influence the budget planning and allocation towards WASH, pre-budget advocacy was carried out from February to May each year (GoB announces the budget in the first week of June). Pre-budget advocacy included engaging with media, lobbying with policy makers and consultations with CSO networks.

Press releases and conferences had been organised to share the recommendations and the research results, in order to reach out to a wider audience via the media. Policy dialogues in TV channels, 'talk shows' and round tables were organised to communicate the key requirements of the WASH sector for the budget preparation – and sector experts, economists, ministers and government executives were invited to participate and discuss.

i. Char: A tract of land surrounded by the waters of an ocean, sea, lake or stream; it usually means, any accretion in a river course or estuary. Once vegetated, such lands are commonly called 'chars' in Bangladesh. The chars are extremely vulnerable to both erosion and flood hazards.

The outputs from budget tracking and policy analysis (reports and policy briefs) were also shared directly through meetings with relevant ministries, departments, utilities and city corporations. While PPRC, WaterAid Bangladesh and UNICEF had been in charge of the budget tracking strand of work, for the influencing strand a wider network backed the findings and presented consolidated recommendations: WASH sector activists, networks such as Freshwater Action Network South Asia, Water Supply and Sanitation Collaborative Council, FSM Network, Bangladesh Water Integrity Network and WASH Alliance International.

The post budget advocacy was continued once the budget was declared in June, involving a quick analysis of the allocation and how it compares to the previous year – as well as media engagement and sharing of outputs with key stakeholders.

#### 2.4.2 Contribution

**Increased WASH budget:** The WASH budget in the ADP has been steadily rising over the past few years. There is evidence on the role of the budget advocacy initiative having played a key role in this rise – for instance, when persistent advocacy based on the policy briefs led the government to revise budget allocation.

**Increased focus on hygiene:** The 2020 policy brief highlighted that only 5% of the WASH budget was allocated to hygiene – which was highly inadequate in the wake of the COVID-19 pandemic given the importance of hand hygiene. Decision makers then decided to increase the health budget and prioritise hygiene within that.<sup>2</sup> The union budget for fiscal 2021 saw a substantial surge in health budget allocation, however, the prioritisation of hygiene within this budget was not clear.

**Public awareness on the financing of WASH:** Media engagement has helped in raising the profile of WASH and financing requirements among the public. As the recommendations in the policy briefs and press releases were focused

on inclusion issues such as urban-rural allocations or waiver for VAT tax for menstrual hygiene products for women, which also led to the media picking and highlighting stories on inclusion.

#### 2.4.3 Limitations and challenges

**Data collection:** Data collection was challenging and time consuming, taking several months, especially as information about the various sub-components of WASH fall under different departments and ministries, and there is no separate budget code for WASH within the national accounts system.

**Attention and time of decision makers:** The sharing of the analytical reports and policy briefs with the decision makers was not sufficient in itself. It was important to convey the findings and recommendations through meetings and discussions. However, getting appointments and sufficient time during the budget phase with the decision makers was a challenge.

#### 2.4.4 Learnings

The long-term continued work on budget advocacy resulted in developing a good base of analysis on allocations and expenditures over the years. This helped identify the spatial inequities of budget distribution and the long-term trend of WASH allocations, especially the evidence of bias in budget towards urban compared to rural. The long-term work has also helped in engaging with relevant institutions for influencing.

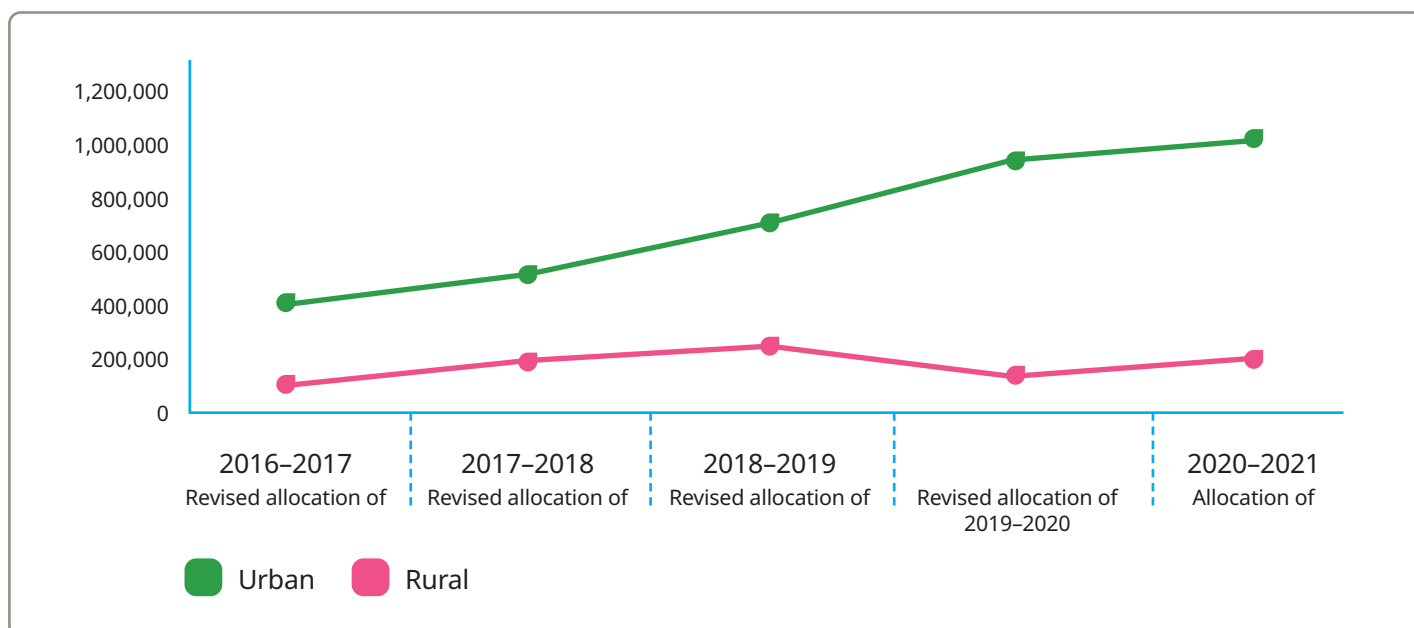
A combination of research and mobilisation worked well in influencing the budget, bringing both evidence and reach. Media had been a key enabler in conveying the findings to a wider audience and influential stakeholders, including the citizens, CBOs, CSOs and Members of Parliament.

Another success factor in this approach had been the broad base of partners and networks joining efforts on the influencing side – which helped create momentum at the key moments of the budget planning and announcements.

2. WaterAid/UNICEF/PPRC (2020). *Fight back COVID-19 by giving WASH due attention in proposed National Budget 2020-21*. Available at: [wateraid.org/bd/media/wash-allocation-in-upcoming-national-budget-2020-2021](https://wateraid.org/bd/media/wash-allocation-in-upcoming-national-budget-2020-2021) (accessed 12 Aug 2021).



**Figure 1: Trend in Spatial Allocation by Urban and Rural (Taka in Lac).**



## 2.5 Bangladesh: WASH budget tracking in Bhola Sadar Upazila

The objective of the initiative was to strengthen the capacity of community-based organisations to advocate for WASH services, including tracking the allocation and utilisation of budget for WASH at the Union Parishad (UP) level, and the monitoring of WASH services. UP is the lowest tier of the local government system in Bangladesh with members elected by the community and provision for greater participation of community for planning and development.

The initiative was taken by Development Organization for Rural Poor (DORP) from 2017 to 2020 in the 13 UPs of Bhola Sadar Upazila.

### 2.5.1 Methodology

This initiative adopted a bottom-up process for systematic follow-up of allocation and utilisation of each of the public WASH budget lines at local government level. The approach leveraged the existing community-based Water Management Citizen Committee (WMCC) and the provision of an 'open budget' within the local governance system through capacity building in the communities.

A multi-dimensional participatory budget advocacy approach was applied with the following four dimensions:

**WASH service monitoring:** Household-level surveys were conducted to understand WASH services' status and identify gaps, especially in areas where marginalised communities reside. The samples were selected through social mapping, i.e., distribution of communities/social groups in the areas of interest. The survey also included an assessment of the service providers' performance and the challenges faced by them.

**Mass campaigns:** Following the survey, DORP conducted mass campaigns to raise awareness amongst communities about the services they were entitled to, compared to what they were receiving, and what can be further demanded from the local government. Various tactics of mass campaigns have been applied, such as engaging print media (like banners, posters) and driving through villages to make audio announcements for meetings and discussions with the communities to present facts and findings. The members of WMCC were supported and trained to visit households to encourage women to attend these meetings.

**Collecting and tracking budget data:** A customised template was developed for collecting and tracking the budget expenditure. The template captured data on the funds proposed and approved at the UP level; funds utilised or diverted; and the allocation of funds for inclusion – especially for women, older people, persons with disabilities and excluded groups.

The budget analysis was carried out on four broad parameters – (i) if the sanctioned public projects were aligned with the on-ground requirements, (ii) adequacy of the budget allocated, (iii) comparison of the budget allocation from the previous year to check enhancement, and (iv) if the allocated budget was utilised properly. The analysis was presented in community meetings conducted by the WMCC with support from DORP. WMCCs were trained to support the data collection process to conduct quarterly budget tracking of local government institutions.

**Lobby and budget advocacy:** This was done by strengthening the open budget forums as mandated within the Local Government (Union Parishad) Act 2009 of Bangladesh. The WMCC and communities put forth their demands for better WASH services and questioned the decision makers on low utilisation, allocation and exclusion issues in the open budget forums. Communities were informed to better understand the roles of various service delivery agencies, such as the Department of Public Health and Engineering, the local government at the UP level, various schemes available, methods of petition submission, etc to build capacity.

**The UPs and Upazilas are now more open to suggestions from communities and due considerations are given to their demands while preparing budgets, as said by the Chairman, Bheduria Union Parishad.**

The WMCC ensured local and sub-district level meetings were conducted quarterly. In parallel, the Water and Sanitation Standing Committee was lobbied at the UP and with the officials from the Upazila conducting meetings on budget allocation and utilisation.

## 2.5.2 Contributions

### **Increased participation and demand generation:**

The participation of the community helped generate demand and awareness for essential services from the elected representatives at the lowest level of governance.

**Inclusion:** The design of intervention ensured the participation of grassroots and marginalised groups, such as nomadic fishing populations, and provided them with specific knowledge on WASH budget processes. The WMCC itself has adequate gender representation and ensured women participated in meetings. Nine UPs in Bhola Sadar Upazila have allocated a separate WASH budget for women, people with disabilities and marginalised groups, including some of the country's poorest communities, as a component in their annual budget in 2019.<sup>3</sup>

**Participation in the planning process:** Along with open budget sessions, members of the community and CSOs participated in the local government's bi-monthly standing committee meetings, contributing to discussions on local WASH needs and plans. The WMCC is positioned to conduct meetings for internal discussion and then to cumulatively put forth their demands to the authorities. Consultations with the community during budget preparation has resulted in a demand-based budget.

**Increased budget:** This process ensured allocation of a budget line for WATSAN, and the budget increased – use of the WASH budget monitoring tool led to a 13–19% increase in the annual budget at the UP level between the fiscal 2019 and 2020.<sup>4</sup> The evidence shows that budget was increased in all areas where community engagement was high.

3. DORP (2019). *Annual Report 2019*. Available at: [dorpbdd.org/docs/annual\\_reports/Annual-Report-2019.pdf](http://dorpbdd.org/docs/annual_reports/Annual-Report-2019.pdf) (accessed 9 Aug 2021).

4. ORP/CBGA/IRC/CESPAD/The Water Integrity Network (2020). *Civil society influence in drinking water, sanitation and water resources budgets*. Available at: [ircwash.org/sites/default/files/084-202014bn\\_cso-influence-in-wash-resources\\_budgets-.pdf](http://ircwash.org/sites/default/files/084-202014bn_cso-influence-in-wash-resources_budgets-.pdf) (accessed 12 Aug 2021).

### 2.5.3 Limitations and challenges

**Data collection:** There were challenges in collecting government data, such as the non-availability of the required information in one place at a certain time or in a standard format. Even where data was available, information was collected and disseminated in a very complex manner, thereby limiting its effectiveness.

**Gender disaggregated data:** No assessment could be made on budget from the perspective of gender inclusiveness, as no record was maintained for the gender component.

**Resistance to open budget sessions:** Resistance was observed from Upazila Parishads, UPs and community members toward open budget sessions, as the duty bearers were not sure of the effectiveness of the process.

**Capacity of CSOs:** Lack of knowledge of the CSOs on existing rules, schemes and budget processes at the local level.

### 2.5.4 Learnings

The approach demonstrated that increased participation of communities, and especially people who are socially excluded, can lead to an increase in WASH budget allocations for marginalised groups.

With the rights systems and platforms (like the WMCC), it is possible for local CSOs to access budget information and act together on it. It also showed the potential of budget tracking for increasing accountability and transparency among duty bearers, sensitising them to allocate WASH budgets based on community needs.



► The mapping of budget allocations during a local meeting in Bheduria Union, Bhola district, Barisal, Bangladesh.

**১১নং ভেদুরিয়া ইউনিয়নের-২০১৮-২০১৯ অর্থ-  
বছরের আয় ও ব্যয়ের সম্ভাব্য বাজেট বিবরণীঃ**

আয়ের খাত	পূর্ববর্তী বছরের প্রকৃত আয় (২০১৬-২০১৭)	চলতি বছরের বাজেট বা সম্ভাব্য বাজেট (২০১৭-২০১৮)	পরবর্তী বছরের বাজেট (২০১৮-২০১৯)
প্রারম্ভিক জেরঃ	৯৪৬৮	৯৪৬৮	১৩৪০৮
হাতে নগদঃ	৬.১৪০৮	৬.১৪০৮	—
ব্যয়ক জমাঃ	৩৪.৪৪০৮	৩৪.৪৪০৮	৪৬.৪০০৮
মোট প্রারম্ভিক জেরঃ	৪০.২৯৪০	৪০.২৯৪০	৬৪.৪০০৮
রাজস্ব হিসাব প্রাপ্ত অংশ-১			
কর আদায়-	৪.২০.০০০৮	৪.২০.০০০৮	৬.৪০.০০০৮
হাল টেক্স-	৬.২০.০০০৮	৬.২০.০০০৮	৬.২০.০০০৮
বাকসার লাইসেন্স ও প্যারমিট ফি-	১.২০.০০০৮	১.২০.০০০৮	১.৬০.০০০৮
লোক-ট্রান্স লাইসেন্স ফি-	১৬.০০০৮	১৬.০০০৮	৬০.০০০৮
ইজারা বন্দ গ্রান্টি	১.০০.০০০৮	১.০০.০০০৮	১.২০.০০০৮
প্রযুক্তি যানবাহন লাইসেন্স ফি-	৪০.০০০৮	৪০.০০০৮	১.০০.০০০৮
সম্মতি ফি	৪৬.০০০৮	৪৬.০০০৮	১.০০.০০০৮
জন্ম ও মৃত্যু	২.০০.০০০৮	২.০০.০০০৮	২.০০.০০০৮
মৎস্য			
টেম্পোরি	৩.৩০.০০০৮	৩.৩০.০০০৮	৩.৩০.০০০৮
সদস্য	৪.৬২.৪৬০৮	৪.৬২.৪৬০৮	৪.৬৬.১৩৬৮
মজিব			
দফাদা			
গ্রাম স্থাপনা			
মুদ্রা			
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# Common insights

## 3.1 Key lessons

Table 2: Key lessons from each case study

Case study	Key lessons
<b>India:</b> Decentralised public finance and expenditure tracking for WASH	<ul style="list-style-type: none"> <li>● LCCA helped highlight O&amp;M funding requirements, often neglected in the planning and implementation of projects.</li> <li>● The LCCA methodology needed simplification and customisation to the local data systems and capacities, and intensive capacity building.</li> <li>● Engagement of local government officials and elected leaders was critical, but faced hurdles in terms of willingness, limited decentralisation of financial powers and responsibilities, and limited capacity to respond to the communities' demands.</li> </ul>
<b>India:</b> Tracking sanitation fund flows from centre to household	<ul style="list-style-type: none"> <li>● The approach moved away from a confrontational view of accountability, and dialogues were structured in a collaborative approach, which enabled greater engagement and ownership from decision makers.</li> <li>● The approach was limited on the outputs (funds allocated, funds spent, actual implementation status etc). Coupling the analyses with community-level monitoring of outcomes (post-construction operations of the facilities, usage, benefits, etc) could have further strengthened its potential to enhance accountability.</li> </ul>
<b>Nepal:</b> Jal Kachahari – public hearing and social accountability	<ul style="list-style-type: none"> <li>● This initiative enabled greater accountability of decision makers, leading to some positive impacts in budget allocation and a greater focus on marginalised groups' demands.</li> <li>● It was a time-intensive effort – including community-level awareness raising – in a favourable national context, which may affect its scale-up potential.</li> </ul>
<b>Bangladesh:</b> WASH allocation and expenditure analysis to influence the national budgets	<ul style="list-style-type: none"> <li>● The combination of evidence-based national budget tracking and strategic advocacy efforts enabled greater impact.</li> <li>● Long-term budget advocacy efforts enabled the analysis of trends over the years.</li> <li>● Spatial analysis of WASH budgets helped engaging the relevant institutions.</li> <li>● Networking and joined-up messages of WASH sector actors to the decision makers was effective in influencing budgets.</li> </ul>
<b>Bangladesh:</b> WASH budget tracking in Bhola Sadar Upazila	<ul style="list-style-type: none"> <li>● Leveraging existing institutions (WMCC) and platforms (open budget) was integral to the success of the approach.</li> <li>● Increased participation of community and especially groups that are socially excluded, is critical in ensuring an increase in WASH allocations for marginalised groups.</li> </ul>

## 3.2 Success drivers

### Engaging communities and citizens

All of the methodologies have strengths and weaknesses, but one of the common success factor of budget advocacy is the engagement of the communities and citizens. Sub-national level advocacy initiatives engaged more with the communities and followed a more participatory approach. Some of the initiatives deployed at the national level – more focused on analysis and preparation of knowledge-products – used media engagement to enhance outreach to citizens.

### Capacity building

All of the case studies demonstrate positive impacts where trainings were conducted and capacities were enhanced. Budget tracking requires a deep understanding of which agencies make the budgets, and how the funds are transferred and spent. Awareness, sensitisation and trainings not only help the people for budget advocacy, but also seem to lead to better and more sustainable outcomes and impacts.

### Engaging the decision makers

Interests from the decision makers is a critical driver of success of budget advocacy. Evidence-based advocacy, whereby the analysis and outcomes are objectively put forth to the decision makers, generates greater interests and due considerations. One important lesson from the case studies is that solution-oriented approaches in collaboration with decision makers have worked better, highlighting the importance of demanding accountability without being adversarial where possible.

### Institutionalisation of the budget advocacy processes

The case studies have also shown that leveraging existing regulatory provisions (like open budget in Bangladesh, 14th finance commission provisions in India) and institutions (WASH Coordination Committee in Nepal, WMCC in Bangladesh, panchayats in India) help institutionalise the budget advocacy processes and ensure greater sustainability.

## 3.3 Challenges

### Lack of data

One common challenge in the case studies is poor availability of data. Reasons being that data collection formats may not be aligned with the data needs, disaggregated data may be unavailable (inequality, spatial differences, gender) and data may be spread across multiple department sources and outdated. The complex nature of data systems is often an additional hurdle.

### Short time frames

In several cases, the initiatives were project-based and did not allow for the longer timeframes that are required given the slow pace of these types of changes (and that allow observation of impacts).

### Gender and equality

Be it due to omission or linked to data availability, most of the budget advocacy analysis did not strongly integrate gender and equality considerations.

### Decision makers incentives

The interests and incentives of decision makers may not always be aligned with the aims of budget advocacy initiatives. This includes vested interest, but also inadequate decentralisation and limited capacity (especially for local governments) hindering effective engagement or the ability to bring about changes.

▼ Surendar and Ganesh washing their hands and face at the tapstand near their home. Jimdartole, Golbazaar Municipality, Siraha, Nepal.



# 4

## Recommendations

Based on the learnings across the five case studies from India, Nepal and Bangladesh, four recommendations emerge for CSOs, WASH organisations and think tanks engaged in budget advocacy:



### Tracking and influencing

Efforts and investments in budget tracking need to be linked to a wider influencing strategy. The analysis and evidence generation are not an end in itself, so it is important to keep the desired impact front and centre – and as the main success measure. Collaborative partnerships between think tanks/research organisations and CSOs may be required to bring the right mix of skills.



### Longer term perspective

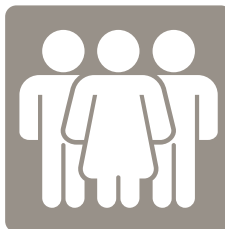
Budget advocacy cannot be a one-time short-term intervention but long-term perspective, resources and engagement (for example, with relevant institutions) to produce results.

Efforts need to go beyond project-type ways of working and timeframes



### Strengthening national and sub-national data systems

Building on the insights and experience gained over their budget advocacy work, organisations involved are well-positioned to contribute to strengthen the national and sub-national data systems, which in turn will make future budget advocacy efforts easier.



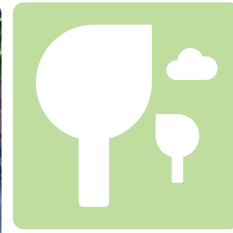
### Supporting communities and citizens

Strengthening capacities of communities to demand their rights to WASH services from the elected representatives and the service providers is critical to ensure the success and the longer-term impact of budget advocacy efforts. It is also important to ensure women, older people, persons with disabilities and marginalised groups are supported to participate fully in this – which in turn will bring a stronger gender and equity lens to these efforts.

# Annexes

## List of stakeholders consulted/interviewed

Case study under consideration	Name	Designation	Organisation
<b>Decentralised public finance and expenditure tracking for WASH</b>	Trisha Agarwala	Senior research consultant	CBGA
	Jawed Alam Khan	Senior research officer	CBGA
	Ruchika Shiva	Country coordinator for India country programme	IRC WASH
	Bikash Pati	Project lead	WaterAid India
	V R Raman	Head of policy	WaterAid India
<b>Tracking sanitation fund flows from centre to household</b>	Avani Kapur	Director	Accountability Initiative
	Avantika Shrivastava	Senior communications officer	Accountability Initiative
	Sanjana Malhotra	Research associate	Accountability Initiative
<b>WASH budget tracking in Bhola Sadar Upazila</b>	Mohammad Zobair Hasan	Director – research, planning and monitoring	DORP
	Tarun Kanti Das	Officer, Bhola sub-district	DORP
	Mohammad Tazul Islam	Chairman	Bheduria UP, Bangladesh
	Mohammad Abu Taher	President	WMCC
	Golap Jaan	Member	WMCC
<b>WASH allocation and expenditure analysis to influence the national budget</b>	Wazed Mohammad Abdul	Senior fellow	PPRC
	Zarif Iftekhar Rasul	Strategic support officer	WaterAid Bangladesh
	Faysal Abbas	Manager, advocacy and communications	WaterAid Bangladesh
<b>Jal Kachahri – public hearing and social accountability</b>	Nabin Kumar Shahi	Programme manager	KIRDARC
	Ashim Poudel	Senior MEAL officer	KIRDARC



▲ Taposhi standing in front of their toilet in Shyamnagar, Satkhira, Bangladesh.

Front top: Ram Bahadur Tamang, a Water, Sanitation and Hygiene Users committee member, inspects the recently constructed intake site alongside other community members in Birtadeurali, Chaurideurali Rural Municipality, Kavre, Nepal.

Front bottom: Susmita Mandal Jana, washes utensils in a pond. Madhab Nagar area of Pathar Pratima under South 24 Parganas district of West Bengal, India.

To find out more go to:  
[washmatters.wateraid.org/publications/water-sanitation-and-hygiene-budget-advocacy-lessons-from-south-asia](https://washmatters.wateraid.org/publications/water-sanitation-and-hygiene-budget-advocacy-lessons-from-south-asia)

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