

The Water and Environmental Sanitation Programme, WES in Uganda

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**Department for Natural
Resources and the
Environment**

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Sida Evaluation 98/28

**Department for Natural
Resources and the Environment**

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Foreword

The support to the "Water and Environmental Sanitation Programme, WES 1996-2000" in collaboration with Unicef forms an important part of Sidas development assistance to Uganda. The evaluation of WES presented in this report is expected to improve Sidas insights in its impact and results as well as to assist the programme in improving its ongoing operations. Additionally it is hoped that some ideas to Sidas possible support to the sub-sector after 2000 will be generated, (Futher details on the Terms of Reference can be found in Annex A.)

The evaluation has been made by a team of independent consultants commissioned by Sida. The report will be studied by the concerned Ugandan authorities, Unicef and Sida before it will be discussed in a joint meeting in which conclusions will be drawn. Thus it should be understood that the report does not represent consolidated Sida views.

Stockholm September 28, 1998

A handwritten signature in black ink, reading "Jan Runnquist". The signature is written in a cursive, flowing style.

Jan Runnquist
Senior Programme Officer
Department for Natural Resources and the Environment

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Evaluation of the GoU-UNICEF WES Programme for Sida

Uganda, 3-21 August 1998

EXECUTIVE SUMMARY

The WES Programme

The Government of Uganda (GoU)-UNICEF 1995-2000 Water and Environmental Sanitation (WES) Programme is *"a district-based programme whose operationalisation within the context of decentralisation means that districts assume responsibility for planning and implementation, while the national level provides the supportive coordination framework in aspects of policy guidelines, resources mobilisation, technical assistance, monitoring and evaluation"*. The principal external donor to the Programme is the Government of Sweden/Sida, which channels funds through UNICEF.

The WES Programme covers 34 of Uganda's 45 districts, and is one of four programmes making up the overall five-year GoU-UNICEF Country Programme (CP) covering the period 1995-2000. The WES Programme consolidates two projects from the earlier 1990-1995 CP - the South West Integrated Health and Water Project (SWIP) and the National Water and Sanitation (WATSAN) Programme.

The stated aims of the current WES Programme, as expressed in the Programme Plan of Operations (PPO), are

1. To contribute 25 percent of the achievements of the Uganda National Plan of Action for Children (UNPAC), which are:
 - Increased access to safe drinking water to 75 percent of the population, with access defined as 25 litres of water per capita per day within 1.5 km, and 100 percent of the urban population supplied with 100 litres per capita per day.
 - Increased access to sanitary means of excreta disposal to 75 percent.
 - Improved means of disposal of solid and liquid wastes.
 - Eradication of guinea worm disease.
2. To Increase the functionality and effective use of improved water sources to 90 percent, and use of latrines to 90 percent.

The Evaluation, Methodology and Approach

An external evaluation of the WES Programme was carried out for Sida by a four-person team of independent consultants visiting Uganda during the period 3-21 August 1998. This is the team's report.

Though only three years old, the WES Programme has already been the object of several major reviews. Because of the wealth of review/evaluation information available and because many recommendations from previous reviews have not yet been fully implemented and are repeated from review to review, it was felt the Sida evaluation should

avoid duplicating earlier, still-relevant work, but rather take a strategic, programmatic perspective. As clarified with Sida and GoU-UNICEF respectively in meetings held 3 June 1998 in Stockholm and 5 August 1998 in Kampala, it was decided the Sida evaluation should especially focus on:

- Follow-up actions taken by GoU-UNICEF in response to the 1994 and 1996 Sida-supported evaluations:
 - * "Sida/CIDA Evaluation of SWIP and WATSAN Programmes", by the Consultant Team for Sida/CIDA (1994).
 - * "Review on Accounting and Monitoring", Ernst and Young (Jerker Thorvaldsson) (1996).
- Review, analysis and assessment of the WES Programme in a forward-looking context.
- Review, analysis and assessment of the WES Programme in a strategic-, programmatic-context, rather than an operational one.

Two early findings of the Evaluation Team were that:

- (1) There are few substantive indicators that are monitored, and
- (2) There are relatively few data that actually verify the Programme's reported or verbally-stated achievements or failures.

In an attempt to systematically review the Programme in view of little data, the Evaluation Team defined a **Framework of Good Practice** for effective, efficient programme management, to which findings and conclusions related to important key issues could be linked. This framework is based on the belief that the best-managed programmes and projects – WES or any other type of integrated or sector programme/project - have 9 "key elements" in common, these being:

Box ES –1. Framework of Good Practice: Nine Key Elements

1. Clear priorities understood by all stakeholders.
2. Non-negotiable principles, clearly-established "rules of the game" and everyone's role and responsibilities understood by all stakeholders.
3. Ownership by all stakeholders
4. Results-oriented plans and budgets
5. Results-oriented implementation
6. Timely, responsive support to implementers by assisting Government and funding agencies, and effective coordination
7. Results-oriented monitoring and follow-up
8. Accountability
9. Transparency

This Framework is described in more detail in **Section 1.4**. Typical indicators "proving" the presence of these key elements are also provided in that Section.

Using the Framework as a basis, the Evaluation Team assessed a number of key issues relating to the WES Programme. Assessment was principally done through extensive review of available documentation and interviews with key stakeholders at central level.

A third early finding was the WES Programme operates within a more-complex-than-usual setting – one characterised by the three-dimensional conceptual framework of the larger

CP, a dynamic environment that includes restructuring and cut-backs to social-sector programmes, and constraints of limited Government, external and community resources. Because of this, the Evaluation Team believes it critical that decision-makers now make the hard strategic choices necessary and accept their consequences so as to guide the Programme and ensure cost-effective expenditure during the remainder of the current Programme period. Given limited resources, everything cannot always be equally important! (i.e. the point of Key Element No. 1).

The Evaluation Team thus identified **six Strategic Options** for WES Programme decision-makers to determine correct balances for, summarised as follows:

Box ES –2. Six Strategic Options

<i>Strategic Option</i>	<i>Need to Determine and State to All Stakeholders:</i>
1. Process and outcome	The correct balances – both in terms of manpower and available funds – between: • service-delivery, • capacity-building, and/or • empowerment.
2. Distribution of limited resources	The basis on which limited resources should be distributed – e.g. an equal share to all, or limiting the number of districts based on selected priority criteria.
3. WES priority	The correct balances – manpower and available funds – between: • water, • household sanitation, • institutional sanitation, and/or • hygiene.
4. The best approach to help Programme districts ultimately reach national WES targets	The most useful assistance to districts over the long-term: • one-off help to construct physical installations, • capacity-building, e.g. help to self-help, or • generating increased financial resources for districts, i.e. the Programme functioning as a "Funding Office" for districts, applying to other external support agencies (ESAs) for additional funds.
5. The best means of ultimately achieving ends of WES access, coverage and sustainability	The best form of implementation over the long-term: • relying on and trying to strengthen weak Government structures, or • providing on a limited-time, one-off basis either (1) technical assistance, or (2) budgetary support to districts to allow them to attract qualified staff.
6. The most cost-effective way to achieve lasting household sanitation coverage	The most cost-effective way to help districts over the long-term: • by continuing to rely on social mobilisation to create demand, • by subsidising latrines on a conditional basis (e.g. digging a pit as a prerequisite requirement), or • through strict enforcement of by-laws?

Proper balances for both (1) time (manpower), and (2) money (available funds) must be established for each option, after which priorities between the options must be established - specifically, what should be done first and what can wait. Once these priorities are established, the information must be clearly conveyed so that it is clearly understood by all stakeholders.

Findings, Conclusions and Recommendations

General findings and comments of the Evaluation Team are presented in Sections 3 and 4 - respectively titled "Assessments" and "Special Issues".

On an overall basis, the Evaluation Team finds:

Box ES -3. Overall Findings

Overall Findings	
1. The conceptual design of the WES Programme is well in line with general policies and the realities of development in Uganda today, with the Programme responding positively to the general capacity-building needs of districts and sub-counties and felt needs of communities for water supply. 2. The Programme seems to be making genuine efforts to solve the many difficulties inherent in decentralisation of authority and privatisation of services. 3. The dedication and commitment of implementing staff – particularly PCU staff and UNICEF WES staff – is clear, impressive and to be appreciated. 4. The outreach of the Programme seems to be moving along positively, with districts, sub-counties and communities becoming more aware of Programme benefits, procedures and responsibilities, and more actively involved with time. 5. Concrete data and information that can be used to independently and confidently verify the Programme's progress and achievements are not readily available. 6. With respect to the six Strategic Options and considering that existing resources are limited and over-stretched, none of the correct balances to allow implementers to rationally prioritise what to do and not do have yet been determined. 7. With respect to the nine Key Elements of the Framework of Good Practice, there are some positive achievements, listed below, but still a long ways to go. (<i>Note:</i> Some of the findings of achievements are partially/fully verifiable, while others are the Evaluation Team's "best-guess" based on interviews and cross-checking information received from several sources. In most cases, it was not possible for the Evaluation Team to ascertain extent – either breadth or depth - to which achievements have happened or not happened.)	
Key Element No.	Achievements to Date (either substantiated or reported, but generally non-quantifiable regarding extent)
1. Clear programme priorities understood by all stakeholders.	• Goals of UNPAC being promoted. • The design of the Programme takes into account prevailing Government acts and policies of development in Uganda. • Sanitation and hygiene being promoted. • Some follow-up to the Sanitation Declaration (as evidenced by new activities (e.g. radio dramas), increased budgets and sanitation being placed on agendas of IMSC, inter-departmental and inter-district meetings.)

Key Element No.	Achievements to Date (either substantiated or reported, but generally non-quantifiable regarding extent)
<i>2. Non-negotiable principles, clearly-established "rules of the game" and everyone's role and responsibilities understood by all stakeholders.</i>	• Advocacy meetings held in all districts, plus sensitisation of new LC5 Councils. • Number of guidelines/manuals exist either in final or draft form. • Draft guidelines for WES Programme support distributed and in use in districts. • Letters of Understanding in place for gravity-flow schemes.
<i>3. Ownership by all stakeholders</i>	• High level of dedication by central WES implementers. • Increased contributions at all levels, including cash contributions at community level.
<i>4. Results-oriented plans and budgets</i>	• Unit costs for all types of installations and training activities developed and used by districts when preparing plans and budgets. • All 34 districts have WES plans and budgets (likely varying in quality).
<i>5. Results-oriented implementation</i>	• Genuine efforts are being made to solve the many difficulties inherent in decentralisation of authority and privatisation of services. • There is evidence of outreach of the Programme, as indicated by districts, sub-counties and communities becoming more aware of Programme benefits, procedures and responsibilities, and more actively involved with time.
<i>6. Timely, responsive support to implementers from central level, and effective coordination</i>	• Decentralisation being supported in form of district planning and budgeting for WES. • Sub-counties now being involved in planning and implementation (sub-county plans, budgets, cash contribution started in 25% of districts). • Payment of Districts now streamlined (payment by bank draft). • Some procurement items, e.g. cement, now monetised to allow local procurement. • Efforts being made to coordinate with NGOs at inter-departmental and district meetings. • Increased collaboration at inter-ministerial/inter-agency/inter-departmental levels.
<i>7. Results-oriented monitoring</i>	• Introduction of District management information system initiated.
<i>8. Accountability</i>	• Internal control and auditing procedures better than before. • Greater involvement than before of district, central and regional auditors. • Financial accountability being stressed in district procedures.
<i>9. Transparency</i>	• District reporting better than before. • Greater involvement of politicians at various levels. • Good willingness to self-criticise and examine what could be better (as demonstrated by various review and evaluation exercises).
4. With respect to the above box, which lists achievements to date, there are a number of areas needing improvement, as signified by their not being mentioned. Some of the more significant areas for improvement are: ➔ Clear Programme objectives, i.e. there are differing opinions about what is meant by "contribute to 25 percent" of UNPAC's achievements and 90 percent "functionality and effective use".	

- Realistic, measurable indicators at both objectives and results levels.
 - Baseline data to enable post-Programme impact to be determined.
 - Progress related to gender promotion, as verified by baseline and current gender-disaggregated data.
 - Consolidated summary information and data showing progress in relation to plans, and expenditures in relation to budget.
 - Signed agreements and contracts between parties
 - Consolidated summary sheets indicating achievements, constraints and actions being taken to mitigate constraints.
5. A number of still-current recommendations made in previous reports have yet to be acted on. Some important ones, like putting in place general Letters of Understanding (LoUs) and measurable indicators, and monitoring to enable measurement of impact are repeated in almost all reports, dating back to the 1994 Sida/CIDA evaluation.
6. With respect to recommendations made in the 1996 report, "Review on Accounting and Monitoring", Ernst and Young (Jerker Thorvaldsson), detailed findings are included in Annex D. As broad summary points, the following findings are mentioned:
- There has been improvement in areas of supervision of accounts at district level by UNICEF and PCU, stock-accounting, cash advances, and auditing by Government auditors. Another positive aspect has been the development of unit costs for all types of activities to be used for budgeting purposes.
 - Some routines, systems and procedures have been or are being instituted, but a number of others considered important for good accounting, reporting and auditing are still lacking.
 - There are still large quantities of redundant stock and equipment in DWD stores.
 - There is often no consistency between plans of action, budgets and total figures prepared at various levels. In part this is due to three different systems for preparing, organising and presenting information at district, DWD and GoU-UNICEF Country Programme levels.
7. With respect to monitoring, reporting and auditing recommendations made in the 1994 report, "Sida/CIDA Evaluation of SWIP and WATSAN Programmes" by the Consultant Team for Sida/CIDA, detailed findings are included in Annex E. As broad summary points, the following findings are mentioned:
- There seems to be little real improvement in monitoring since 1994. A major deficiency is the continued lack of indicators and/or baseline information that allow Programme progress and impact to be measured.
 - Annual Progress Reports contain little hard data that can be used to verify actual progress and expenditures against plans and budgets. This was true in 1994 and is true today.
 - The internal accounting system, considered weak in 1994 and 1996 is still considered weak.
 - It is still not possible to routinely follow-up administrative costs.
8. Specifically regarding annual reporting, the Agreement between the Governments of Sweden and Uganda on support to the WES Programme 1996-2000 states "*Sweden shall be provided with an annual progress report containing an assessment of activities, outputs and costs in relation to the plan of operations and shall also analyse and explain deviations*". GoU-UNICEF have not submitted reports that present such infor-

mation, while no evidence is found that Sida has requested in writing or in any discussions documented by a note for record that it expects better reporting.

Based on the above findings, the Evaluation Team draws four overall conclusions that provide the basis for recommendations for future follow-up:

Box ES –4. Overall Conclusions

Overall Conclusions

1. There may be considerable progress being made under the Programme, but it is impossible at present to verify achievements and costs of WES Programme activities in any systematic way. This is because adequate hardware and software indicators have not yet been developed, substantiating data have not been collected, or information is not consolidated in summary reports. The situation will remain like this until Key Elements No. 4 (results-oriented plans and budgets, and No. 7 (results-oriented monitoring) are put in place.
2. If realistic, measurable indicators are not determined soon as a matter of urgency and high priority, if monitoring and reporting systems are not put into place, if monitoring is not initiated and if required baseline surveys are not conducted/completed, it will be impossible to objectively verify actual impact of the Programme after its completion in 2000.
3. The Programme could be more efficiently and effectively implemented if the missing/incomplete key elements of the Framework of Good Practice were put in place, starting first with Key Element No 1 (Clear Programme priorities). a/
4. The four-component nature of the GoU-UNICEF Country Programme, which has been adopted as a structure for planning, budgeting, implementation and management, adds an additional degree of complexity to a cross-sectoral district-based programme such as the WES Programme. It requires that all plans and budgets received from districts must be “translated” at central level to fit into the component structure of the CP. This translation brings resultant plans and budgets further away from results-orientation and the possibility of checking progress and expenditures against original targets proposed by districts.

a/ Prioritising must be realistic. Programme implementers have heavy workloads and are over-stretched, which may partially explain why recommendations from previous reviews and evaluations have not been (fully) followed up. It is important that prioritising relate not only to making choices with respect to Strategic Options, but also to determining what is most important to do first, given limited resources. In all cases prioritising must be realistic in terms of available time and funds. There is little benefit to prioritising if demands on limited resources still remain unrealistically high!

Based on the above findings and conclusions, the Evaluation Team makes eight recommendations targeted at specific groups. The eight recommendations are considered for immediate action, from today on.

Box ES –4. Recommendations

Recommendations

To central-level WES Programme implementers (GoU, PMT, PCU, UNICEF)

1. Get programme priorities straight. Then make sure all key stakeholders understand them.
2. Keep up the enthusiasm, good efforts and hard work to meet the objectives and agreed-upon priorities of the Programme and make the district-based approach a success.
3. Identify all required systems, procedures, contractual documents and guidelines. Then put them in place.
4. Identify whatever else is necessary - including harmonising systems and optimising use of available resources - to ensure the consequences of adopted priorities are taken into account. Then do it/put them in place.
5. Make sure the 1999 PPA reflects realistic targets, indicators and budget lines for achievable service-delivery, capacity-building and empowerment results that can be measured, and verified as successfully completed. (*Note*: Once specified, these indicators should not change from year to year, or else there is no consistent basis for post-programme impact evaluation.)
6. Monitor and report (1) progress for results in relation to planned results, and (2) expenditures in relation to budgeted figures.

To Sida

7. Demand that future PPAs and annual donor reports be submitted in a results-oriented format that (1) allows actual progress and expenditure to be compared against planned progress and expenditure, (2) includes annual and cumulative figures for actual progress and expenditure, and (3) assessments of achievements and constraints, descriptions of action plans taken/being taken to mitigate constraints.

To GoU, UNICEF and Sida

8. Hold formal Annual Consultations (1-2 days at the end of each year) to review (1) action points from the previous year's consultation, (2) progress and expenditure for the current year, and (3) proposed GoU-UNICEF plans and budgets for the coming year, concluding such consultations with signed Agreed Minutes.

LIST OF ABBREVIATIONS AND ACRONYMS

BECCAD	Basic Education, Child Care and Adolescent Development Programme
CAO	Chief Administrative Officer
CBMS	community-based maintenance system
CIDA	Canadian International Development Agency
CCA	Coordination, Communication and Advocacy Programme
CP	(GoU-UNICEF) Country Programme
Danida	Danish International Development Agency
DMT	District Management Team
DWD	Directorate of Water Development, now DWR
DWR	Directorate of Water Resources, formerly DWD
ESA	external support agency
GoU	Government of Uganda
IMSC	Inter-Ministerial Steering Committee
LoU	Letter of Understanding
M&E	monitoring and evaluation
MIS	management information system
MFPED	Ministry of Finance, Planning and Economic Development
MGCD	Ministry of Gender and Community Development, now MGLSD
MGLSD	Ministry of Gender, Labour and Social Development, formerly MGCD
MoLG	Ministry of Local Government
MoE	Ministry of Education
MoH	Ministry of Health
MNR	Ministry of Natural Resources, now MWLE
MPO	Master Plan of Operations
MTR	Mid-Term Review
MWLE	Ministry of Water, Lands and Environment, formerly MNR
NGO	non-governmental organisation
O&M	operation and maintenance
PCU	Programme Coordination Unit
PMT	Programme Management Team
PPA	Programme Plan of Action
PPO	Programme Plan of Operation
RUWASA	Rural Water and Sanitation East Uganda (Project)
Sida	Swedish International Development Cooperation Agency
SWIP	South West Integrated Health and Water Project
TOR	terms of reference
UgS	Uganda shilling
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNICEF	United Nations Children's Fund
UNPAC	Uganda National Programme of Action for Children
USD	United States dollar
WATSAN	National Water and Sanitation Programme
WES	Water and Environmental Sanitation (Programme)
WHO	World Health Organization

Evaluation of the GoU-UNICEF WES Programme for Sida

Uganda, 3-21 August 1998

1 THE EVALUATION

1.1 Purpose of This Section

This section identifies intended readers of this report, and presents the methodology adopted to carry out the evaluation.

This document is the report of the four-person Consultant Team that conducted an external evaluation of the Water and Environmental Sanitation (WES) Programme in Uganda for Sida during the period 3-21 August 1998. Intended target readers report are persons whom can influence the Programme's priorities and direction from today onwards.

This report assumes target readers are somewhat familiar with the 1995-2000 Government of Uganda (GoU)-UNICEF WES Programme, and have good understanding of sector issues and development cooperation principles. It therefore contains relatively little information of general nature or justification for development approaches, but relatively more information of contextual nature explaining why the Programme functions as it does, plus more focus on assessment and analysis. Its emphasis is on strategic-, programmatic-level issues rather than on operational-level issues, methods or approaches.

1.2 Terms of Reference for the Evaluation

Terms of reference (TOR) for the evaluation are enclosed in Annex A. This evaluation closely follows two other major review exercises – (1) the Mid-Term Review (MTR) of the current GoU-UNICEF Country Programme, including the WES Programme, completed last year, and (2) the just-completed IRC-NETWAS evaluation of the WES Programme.

- (1) The MTR of the 1995-2000 Country Programme (CP) was a comprehensive, consultative exercise lasting over one year conducted between October 1996 and November 1997. It included 16 independent studies – five on country programme-wide issues and 11 linked to specific programmes (two specific to the WES Programme). Besides the 16 studies, the MTR included an externally-facilitated self-assessment exercise on planning and management of the CP, an external review of the CP by a nine-person team, joint GoU-UNICEF review of programmes, components and cross-cutting skills, extensive consultations with stakeholders at all district and national levels, a financial analysis, and an assessment of internal management systems.
- (2) The IRC-NETWAS evaluation of the WES Programme was a six-week external evaluation conducted by a nine-member team that included four Uganda WES staff from districts not being visited. This evaluation was carried out during the period 1 February - 14 March 1998. The report, dated May 1998, was finalised and distributed in July 1998. Major findings, conclusions and recommendations of the IRC-NETWAS Team are grouped under four main headings: "General", "Institutional Issues", "Process Issues" and "Sustainability of WES Facilities". The focuses of the

evaluation, as stated in the 29 May 1998 letter from IRC Team Leader to the Chairman of the PMT of WES responding to comments to the draft WES Evaluation Report, was in districts, sub-counties and villages.

Besides the MTR and the IRC-NETWAS evaluation, five other reviews/evaluations of the WES Programme have been carried out during the past five years:

- The "Sida-Supported Water and Sanitation Project in Uganda", by Eva Poluha in 1993.
- The "Sida/CIDA Evaluation of SWIP and WATSAN Programmes", by the Consultant Team for Sida/CIDA in 1994.
- The "Review on Accounting and Monitoring", by Ernst and Young (Jerker Thorvaldsson), 1996.
- The "Study on MIS for WES Programme", by Centre Point Consultants in 1997 (one of the independent studies done as part of the MTR).
- The "Review of Procedures and Structures Used to Implement WES Programme", by Alpha Consultants in 1997 (one of the independent studies done as part of the MTR).

Considering the WES Programme is only three years old, because there is a wealth of still-current information, and because many recommendations from previous reviews have not yet been fully implemented and are in fact being repeated from review to review, it was felt the Sida evaluation should attempt not to duplicate earlier work. Thus the TOR for the evaluation was subsequently clarified with Sida and GoU-UNICEF respectively in meetings held 3 June 1998 in Stockholm and 5 August 1998 in Kampala. Notes for Record from these meetings are included in Annex A. The implications of the clarifications were that the Sida evaluation would focus on:

- Follow-up actions taken by GoU-UNICEF in response to the 1994 and 1996 Sida-supported evaluations.
- Review, analysis and assessment of the WES Programme in a forward-looking context.
- Review, analysis and assessment of the WES Programme in a strategic-, programmatic-context (vs. an operational one).

1.3 Team Composition

The evaluation was carried out by four-person external Consultant Team to Sida:

<i>Member</i>	<i>Title</i>	<i>Based in:</i>
Clifford Wang	Consultant (WES) and Team Leader	Oslo, Norway
Dr. Eva Poluha	Consultant (Social Anthropology)	Stockholm, Sweden
Jerker Thorvaldsson	Authorised Public Accountant, Ernst & Young AB	Hässelholm, Sweden
Sam Mutono	Consultant (WES)	Kampala, Uganda

Note: For the remainder of the report, the Consultant Team will be referred to as the Evaluation Team. However, it should always be understood the Team comprised independent consultants with no affiliation to Sida other than having been engaged to carry out the evaluation. The viewpoints of the Evaluation Team are therefore to be considered solely those of the Team. They can only become official viewpoints of Sida if so stated by Sida at a later point.

1.4 Methodology

As mentioned, it was felt the Sida evaluation should try not to duplicate earlier work, but rather fill gaps identified by GoU and UNICEF occurring in earlier reviews and evaluations (created by time constraints or method of approach), which devoted relatively more time to selected-site, field-level investigations and focused more on operational-level issues, methods and approaches. As a consequence, the Evaluation Team made conscious decisions from the start to give special attention to strategic-level issues, in-depth review of existing documentation and interviews with central-level stakeholders. The Evaluation Team thus minimised field trips and courtesy calls to concentrate limited time on gathering and assessing information, and identifying various strategic options. A consequence - and gap of this evaluation - is lack of time prevented corroboration of information and assessment of issues at district, sub-county and community levels.

A list of persons met by the Evaluation Team is included as Annex B. Besides interviews, the Evaluation Team received valuable input through two half-day workshops held in Kampala (an initial workshop on 5 August with Project Coordination Unit (PCU) and UNICEF staff, and a debriefing workshop on 19 August with the same group plus other central-level stakeholders), a visit to the 6 August Mpigi District meeting for sub-counties, and feedback to a participatory exercise designed for participants attending the 14 August inter-district workshop in Kisoro.

In carrying out the evaluation, the Evaluation Team made extensive use of existing documentation, including official GoU-UNICEF Country Programme documents, documents from PCU, previously-completed reviews and evaluations, and internal UNICEF files. A list of documents reviewed is included as Annex C.

Concerning actual sources of information, the Evaluation Team did not consider all sources to be of equal weight or value. Rather, the Team placed greatest weight on written information contained in "official" GoU-UNICEF, GoU or UNICEF documents such as:

- Agreements between
 - * The Governments of Sweden and Uganda on support to the WES Programme 1996-2000.
 - * The Government of Sweden and UNICEF on support to the WES Programme 1996-2000.
 - * DWR, specific districts and specific communities for completion of gravity flow schemes.
- The GoU-UNICEF Master Plan of Operations 1995-2000.
- The GoU-UNICEF WES Programme Plan of Operation 1995-2000.
- GoU-UNICEF WES Programme Plans of Action for 1995, 1996, 1997 and 1998.
- GoU-UNICEF Mid-Term Review documents
- Minutes of Inter-Ministerial Steering Committee (IMSC) meetings for rural water and sanitation projects in Uganda, 1996 to present.
- Minutes of WES Programme Management Team (PMT) meetings, 1996 to present.
- PCU documents used for sensitisation efforts, especially:
 - * "District Advocacy/Sensitisation Meeting on Financing and Management of the Water and Environmental Sanitation Programme" (June 1977).
 - * "Guidelines for WES Programme Support to Districts" (3rd Revised Draft, February 1997).

Information considered next-most valid was that that could be corroborated through several independent sources, either in written form and/or verbally. Finally, unsubstantiated information or viewpoints from interviews, reports or evaluations that could not be verified was considered least valid in the Evaluation Team's mind.

Two of the early findings of the Evaluation Team were:

- (1) There are few substantive indicators that are monitored, and
- (2) There are relatively few data that actually verify the Programme's reported or verbally-stated achievements or failures.

In an attempt to systematically review the Programme in view of little data, the Evaluation Team defined a **Framework of Good Practice** for effective, efficient programme management, to which findings and conclusions related to important key issues could be linked. This framework is based on the Evaluation Team's belief that the best-managed programmes and projects – be they WES or any other type of integrated or sector programme/project - have nine "key elements" in common. The key elements and some typical indicators "proving" they are in place are presented in the box below.

Framework of Good Practice: Nine Key Elements and Typical Indicators

<i>Key Element That Must be in Place</i>	<i>Indicators "Proving" the Specified Key Element is In Fact in Place</i>
<i>1. Clear priorities understood by all stakeholders</i>	• Priorities established in terms of (1) cash and supplies (money), and (2) allocation of human resources (time) • Policy document stating priorities printed and widely distributed • Priorities known to and understood by all stakeholders
<i>2. Non-negotiable principles, clearly-established "rules of the game" and everyone's role and responsibilities understood by all stakeholders.</i>	• Information pamphlet presenting programme framework, non-negotiable principles, "rules of the game" and everyone's role and responsibilities printed and widely distributed • Required systems, written procedures, guidelines and training programmes in place • Task analyses/job descriptions for all major stakeholders in place • Signed Letters of Understanding between parties (at all levels) in place • Programme framework, non-negotiable principles, "rules of the game" and everyone's role and responsibilities known to and understood by all stakeholders
<i>3. Ownership by all stakeholders</i>	• All stakeholders fully committed to, supporting and participating in programme. • Installed water points in communities functioning to pre-specified levels, e.g. 90% in operation at any time • School and household latrines in communities and households regularly used to pre-specified levels • Pre-specified hygienic practises practised by household members
<i>4. Results-oriented plans and budgets</i>	• Results-oriented plans, with measurable indicators, and budgets prepared at all levels
<i>5. Results-oriented implementation</i>	• Programme implementation carried out in full compliance with programme framework, non-negotiable principles and "rules of the game" • Cost-effective implementation carried out in accordance with annual plans and budgets

Key Element That Must be in Place	Indicators "Proving" the Specified Key Element is In Fact in Place
6. Timely, responsive support to implementers by assisting Government and funding agencies, and effective coordination	• Information pamphlet presenting time schedules for delivery of various types of support – technical assistance, cash and supplies – printed and widely distributed • Requests for support submitted in time • Support provided within specified time limits • Required decisions being taken and appropriately acted upon without delay • New actors who can contribute to achievement of programme's goals being effectively mainstreamed into programme • Duplication of effort and wastage of limited available resources minimised
7. Results-oriented monitoring and follow-up	• Indicators that are realistic, measurable and directly related to specified results and objectives in place • All required baseline studies carried out • Monitoring and reporting systems in place • Progress and expenditure reports delivered on timely basis • Required follow-up being done on timely basis
8. Accountability	• Performance-wise, stakeholders reporting on and being held accountable for achievement/non-achievement of results and fulfilment/non-fulfilment of their agreed-upon obligations and commitments • Expenditure-wise, stakeholders reporting on use of funds on timely basis
9. Transparency	• Summary reports of (1) progress, and (2) expenditures and balances circulated to stakeholders at all levels on regular basis. • All stakeholders aware of programme progress, expenditures and currently-available balances

The Evaluation Team believes as more and more of these nine key elements are missing or not completely in place, the greater the likelihood for less efficient use of limited resources during programme/project implementation, this due to conscious/unconscious pursuit of conflicting objectives by implementers. As well and very importantly, programme/project impacts and accountability for achievement of results and expenditures of funds, become increasingly difficult, if not impossible, to establish.

Using the Framework of Good Practice as a basis, the Evaluation Team assessed a number of key issues related to the Programme, principally through extensive review of available documentation and interviews with key stakeholders at central level.

While lack of time prevented checking of information and assessment of these issues at district, sub-county and community levels, again it should be clear the Evaluation Team made conscious decisions in view of limited time to prioritise strategic-level issues, in-depth review of existing documentation and interviews with central-level stakeholders.

1.5 Acknowledgements

The Evaluation Team would like to acknowledge the excellent cooperation received at all times from UNICEF, DWR and PCU. All parties were extremely open, helpful and willing in assisting the Evaluation Team carry out its assignment. In some cases where information was not available, UNICEF and PCU made considerable efforts to compile or consolidate information - e.g. a listing of Programme training and promotion materials (included as Annex G) and a compilation of progress for 1995-97 (included as Annex H) - to give the Evaluation Team a more complete picture of the current situation.

With the consent of DWR and PCU, the Evaluation Team also was also allowed to occupy space and use facilities at the UNICEF office in Kisozi House, Kampala. This considerably aided the Team's overall effectiveness and ability to use its limited time efficiently, for which the Team is very grateful.

2 THE CONTEXT OF THE 1995-2000 WES PROGRAMME

2.1 Purpose of This Section

The 1995-2000 WES Programme must be seen in the multi-dimensional context of being a new programme with relatively few resources in relation to ambition, one linked to a larger Country Programme based on an innovative, different conceptual framework, and one operating within a dynamic Ugandan environment characterised by democratisation, decentralisation, movement towards privatisation, economic adjustment and political change.

The section provides contextual information relating to the Programme and how it functions. Much of the information included in this section is background to the two sections that follow – Section 3. Assessments and Section 4. Special Issues.

2.2 Background

The 1995-2000 WES Programme, originally covering 31 of Uganda's 39 districts (now 34 out of 45 districts), evolved from the merger of the South-West Integrated Programme (SWIP) and the National Water and Sanitation (WATSAN) Programme of the earlier 1990-1995 Country Programme. 1995 was in fact a transition year for the merger.

The 1995-2000 WES Programme thereby consolidated SWIP - an area-based integrated water supply, sanitation and health project covering 10 districts in south-west Uganda - with WATSAN - a national rural water and sanitation programme intended to eventually cover the 21 districts (now 24 districts) not being served by other area-based projects (either SWIP or the Rural Water and Sanitation East Uganda (RUWASA) Project).

A good "in-a-nutshell" description of the WES Programme is provided in the draft strategy report from a two-day retreat in June 1996 by members of the Programme Coordination Unit (PCU) and representatives from line ministries and UNICEF:

"WES is a district-based programme whose operationalisation within the context of decentralisation means that districts assume responsibility for planning and implementation, while the national level provides the supportive coordination framework in aspects of policy guidelines, resources mobilisation, technical assistance, monitoring and evaluation".

2.3 Funding

The WES Programme is principally financially supported by the Government of Sweden, which channels funds through UNICEF. Cooperation between various parties is governed by three agreements:

1. The "Master Plan of Operations" (MPO) between GoU and UNICEF, signed in Kampala on 4 April 1995 by the Minister of Finance and Economic Planning on behalf of GoU, and the Representative of UNICEF Kampala on behalf of UNICEF.
2. The "Specific Agreement on Support to the Water and Sanitation Programme, WES 1996-2000" between GoU and the Government of Sweden (GoS), signed in Kampala on 16 July 1996 by the Counsellor of the Embassy of Sweden, and the Permanent Secretary of the Treasury of GoU.
3. The "Agreement on Support to the Water and Sanitation Programme, WES 1996-2000 in Uganda" between GoS and UNICEF, signed respectively in Stockholm on 19 July 1996 and New York on 26 July 1996 by senior representatives of Sida and UNICEF.

Several other donors besides Sida support the WES Programme, including UNICEF from its General Resources funds. An overview of external funding is provided below, with figures for actual contributions for 1995-1997 being taken from the 1997 MTR Report for the WES Programme.

<i>Donor</i>	<i>Earmarked for</i>	<i>Contribution, 1995-1997, USDx1 mill.</i>	<i>Percent of actual contribution</i>
Sida	--	7.87	61.87
CIDA	Guinea worm eradication	1.97	15.49
NORAD	Guinea worm eradication	0.37	2.91
UK National Committee	--	0.07	0.55
Government of Switzerland	Internally displaced people In the north of the country	0.06	0.47
UNICEF General Resources	--	2.38	18.71
Total		12.72	100.00

A rough breakdown of combined contributions to the programme can be calculated by using budget figures presented in the 1998 Programme Plan of Action for the WES Programme, as shown in the table below.

<i>Partner</i>	<i>Budgeted Contribution, 1998, USDx1 million</i>	<i>Percent (approx.)</i>
Government of Uganda		
• Central	1.142 ----->	(60)
• District	0.355 ----->	(18)
• Sub-County	0.421 ----->	(22)
<i>Subtotal: GoU combined</i>	1.918	(100)
Community	1.946	19
UNICEF (including all donor contributions)	6.410	62
Total	10.273	100

- Notes:**
1. Amounts and percentages will vary according to actual contribution.
 2. Excluding community contributions, the total amount of funds invested in the WES Programme by UNICEF, its donors and GoU, are relatively thinly spread. Taking the combined GoU-UNICEF budget for any given year and dividing respectively by 34 districts and 12 million people, the Programme's average annual contribution (not excluding ex-

penditures at central level) is on the rough order of USD 230,000 per district, or USD 0.65 per capita.

2.4 Overall Objective and Targets

As described in the Master Plan of Operations (MPO) of the Country Programme (CP),

*"The WES Programme has been designed based on the principle of **some for all and not more for some**. The objective is to improve public health and personal well-being of women and children through contributing to the reduction of water- and sanitation-related diseases and reducing the workload of women and girls through improved access to a safe water source. The programme aims at contributing to the attainment of UNPAC (Uganda National Programme of Action for Children) targets, with emphasis on influencing behaviour for sustainable impact through maintaining and effectively using water and sanitation facilities."*

As stated in the Programme Plan of Operation (PPO), the overall objective of the 1995-2000 WES Programme is *"to improve public health and general socio-economic development by contributing to the reduction of water- and sanitation-related diseases and by reducing the overall workload, especially of women, adolescents and children through improved access to safe water sources"*. (*Note*: The objective statement in the MPO was modified following the MTR Review in 1997 to be more in line with that contained in the PPO.)

From the PPO, the stated aims of the Programme are:

1. To contribute 25 percent of the achievements of the Uganda National Plan of Action for Children (UNPAC), which are:
 - Increased access to safe drinking water to 75 percent of the population, with access defined as 25 litres of water per capita per day within 1.5 km, and 100 percent of the urban population supplied with 100 litres per capita per day.
 - Increased access to sanitary means of excreta disposal to 75 percent.
 - Improved means of disposal of solid and liquid wastes.
 - Eradication of guinea worm disease.
2. To Increase the functionality and effective use of improved water sources to 90 percent, and use of latrines to 90 percent.

2.5 The 1995-2000 Country Programme

The WES Programme is one of four programmes making up the overall 1995-2000 GoU-UNICEF Country Programme - the other three programmes being Health; Basic Education, Child Care and Adolescent Development (BECCAD); and Coordination, Communication and Advocacy (CCA).

As described in the MTR Review Report (Volume I), the CP *"was designed through a highly participatory process that included line ministries, district administrations, NGOs, national institutions, other UN agencies and bilateral organisations. The result is significantly different from earlier country programmes. The programme has two major goals:*

- that all Ugandan children are born into a social environment that fully embraces their rights, is fully cognisant of their basic needs and makes all efforts to meet these needs with available resources; and
- that, within their social environment, all Ugandan women and girl children enjoy equal rights as do males to development opportunities and are freed from all forms of discrimination."

2.6 The CP/WES Conceptual Framework

The conceptual framework of the WES Programme is directly linked to the conceptual framework of the Gou-UNICEF Country Programme, which emphasises (1) institutional capacity-building as a means for sustainable service delivery, and (2) community mobilisation and empowerment as means for promoting positive behaviours at family level. As explained in the MTR Main Report (Volume I), the CP integrates three dimensions – a programme dimension, a component dimension and a cross-cutting issues and skills dimension – as follows:

Dimension	Comprising:
1 st dimension: Programme 4 sectoral programmes	• Health • Water and Environmental Sanitation (WES) • Basic Education, Child Care and Adolescent Development (BECCAD) • Coordination, Communication and Advocacy (CCA)
2 nd dimension: Component 4 components	• Component 1. Community management and mobilisation • Component 2. Service delivery and external facilitation • Component 3. Resource mobilisation and management • Component 4. Policy development and quality assurance
3 rd dimension: Cross-cutting 6 issues & skills	• Gender analysis • Information management • Communication skills • Nutrition analysis • Environmental analysis • Resource mobilisation

In the CP context, and therefore the WES Programme context, this model represents a major shift in approach, as described in the Mid-Term Review Report (Vol. I in the Executive Summary):

"In accordance with this framework, the programme structure shifted from a project to a programme approach. The decentralised, participatory nature of the present programme represents a radical departure from the previous vertical, sectorally-based goal-oriented programme design. Management systems have also been significantly restructured to reflect a more "horizontal" intersectoral approach to planning and implementation."

In the WES Programme context it is important to understand this model because it represents the framework for all central-level GoU-UNICEF plans and budgets. All sector activities are allocated between the four components, including all activities identified in the

more tradition-style plans and budget requests submitted upwards by districts. (District plans divide activities and budget lines under categories like water supply, sanitation and training/capacity-building.)

2.7 Component Objectives, Indicators and Targets

Component objectives for the WES programme closely follow those of the overall CP, with each component also divided into sub-components. The main components, their objectives and indicators and targets, as stated in the 1998 Programme Plan of Action (PPA), are shown in the matrix below. Sub-components have objectives and indicators as well. (While not listed in this report; they can be found in the PPA for any given year.

Component	Objective	1998 Indicators and Targets
1. Community management and mobilisation	<i>To improve community capacity to plan, construct, manage and effectively use water and sanitation facilities with special emphasis on sustainability and women participation.</i>	• % of construction cost contributed by community • % of safe water sources functioning • % of women as members of water source committees • % of LCs 1 & 2 undertaking own action to improve WES
2. Service delivery and external facilitation	<i>To strengthen service delivery capacities for all intervention communities to plan, construct, manage, maintain and effectively use WES support.</i>	• % of facilities meeting set standards • % of interventions being maintained by communities
3. Resource mobilisation and management	<i>To improve district and sub-county capacity to mobilise and manage resources for effective service delivery in sanitation and water.</i>	• % of districts and sub-counties that allocate resources as agreed upon in Letter of Understanding • % of districts that submit sound workplans, reports and accountabilities within agreed time
4. Policy development and quality assurance	<i>To strengthen capacity to develop policies and guidelines for technical and human resource development and quality assurance.</i>	• % of scheduled meetings on policies, guidelines and laws that are held as scheduled • % participation in the meeting • % of agreed policies, strategies, guidelines, manuals and information bulletins

Note: Component objectives remain the same from year to year, but indicator and target statements vary. Sub-components, their objectives and their indicators also change from year to year in the PPAs. There is no documentation explaining why such changes are made from year to year.

2.8 Balance Between Service-Delivery, Capacity-Building and Empowerment

The WES Programme recognises the need to balance service-delivery, capacity-building and empowerment, as do the three other programmes and the six cross-cutting issues of the CP. The mix for service-delivery, capacity-building and empowerment for the WES Programme is stated in the MPO (in Table 2), as follows:

<i>Service-Delivery Emphasis</i>	<i>Capacity-Building Emphasis</i>	<i>Empowerment Emphasis</i>
<i>Achieve UNPAC goals of 75 percent access of the rural population to safe water supply and sanitation facilities.</i>	<i>Build national capacity to provide water & sanitation facilities as well as to promote and assist families to use water safely and practice hygiene behaviour.</i>	<i>Promote village-level participation, especially women, in decision-making related to implementation & maintenance of water, sanitation & hygiene services.</i>

2.9 Programme Management

As set forth in the MPO, the Country Programme Management Team (CPMT) oversees the entire management of the Country Programme. The CPMT is comprised of the Programme Management Teams (PMTs) from the Health, WES, BECCAD and CCA Programmes.

For each programme, the respective PMT oversees progress and implementation, approves PPAs, organises reviews and prepares annual reports.

There are also Component Management Teams (CMTs), one for each of the four components (community management and mobilisation; service delivery and external facilitation; resource mobilisation and management; and policy development and quality assurance) made up of one focal point each from GOU and UNICEF, plus four or five additional members. Respective CMTs develop annual PPAs, allocate resources and monitor progress.

Of the four programmes of the CP, only WES has a Programme Coordination Unit (PCU). The PCU is housed in DWR in Luzira. There is no formal terms of reference for the PCU, though basically it functions as the Secretariat of the PMT, coordinates WES partners at the centre, and facilitates interaction with districts, including follow-up of district requests and accounting for expenditures. Each staff member of the PCU "wears several hats", functioning as 1) a technical focal point; b) a cross-cutting issue/skills focal point; and c) a geographical area focal point.

Figure 1 presents the current structure through which the WES Programme is managed, resources are channelled and information is passed, where:

IMSC = Inter-Ministerial Steering Committee
 PMT = Programme Management Team
 PCU = Programme Coordination Unit

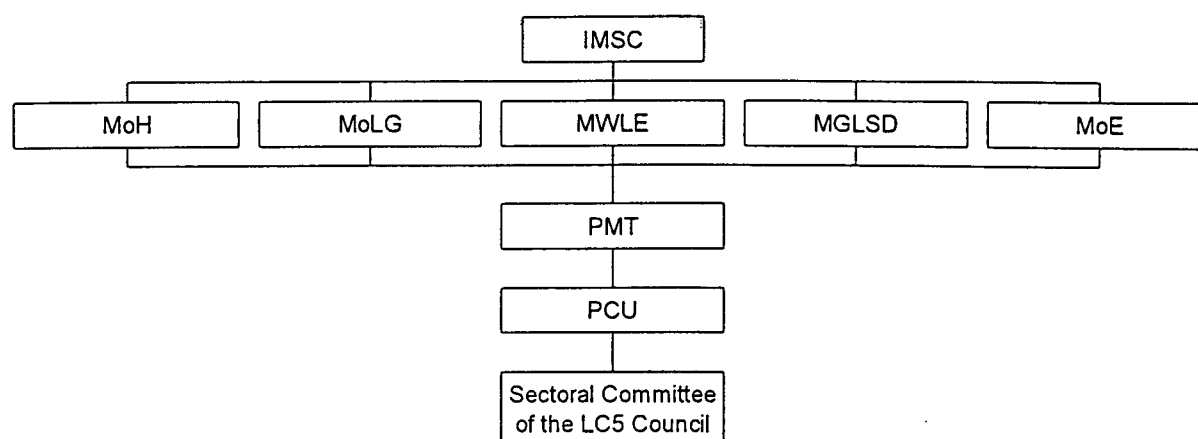


Figure 1. Present Management Structure of WES Programme
(Incomplete, excludes UNICEF and other donors at IMSC level,
and political and administrative structures from District level on downwards)

Note: The management structure is different from that presented in the PPO, shown in Figure 2 below, which is outdated with respect to ministry and district structure names, where

PAC = Programme Administrative Committee
DDC = District Development Committee

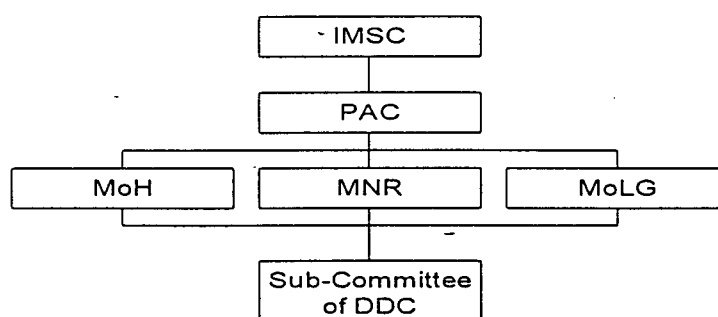


Figure 2. Management Structure of WES Programme as Presented in PPO
(Outdated and incomplete. Excludes UNICEF and other donors at IMSC level,
and political and administrative structures from District level on downwards)

2.10 Cash Flow, Procurement and Implementation Responsibility

The WES Programme is a joint GoU-UNICEF programme, as set forth in Section 9.3 of the MPO, which states GoU and UNICEF “*share responsibility for the implementation of the joint programme*”.

On the cash side, programme funds channelled as UNICEF support are controlled by UNICEF. Cash advances are made directly to districts on a request basis. All cash advances must be properly accounted for by receiving districts within six months. Failure to

properly account for cash expenditures within the stipulated time period can result in suspension of further funding to delinquent districts, an action UNICEF has been forced to exercise in the past.

On the supply side, procurement of supplies, equipment and technical services is basically done through the UNICEF system. However, some more common items like cement, have now been monetised so they can be procured locally. (*Note: Article 7 of the Agreement Between the Government of Sweden and UNICEF states: "Procurement of goods will increasingly be borne by the districts as reasonable procurement systems are established. The programme will actively assist with the establishment of these systems".*)

Further information on sources of funds for the Programme are found in **Section 2.3**, while full descriptions of how funds flow (from request to disbursement to accounting) and how procurement is currently done is contained in **Annex D**.

3 ASSESSMENTS

3.1 Purpose of This Section

As described in **Section 1.4**, the Evaluation Team defined a **Framework of Good Practice** for effective and efficient programme management, to which findings and conclusions related to important key issues could be linked.

The purpose of this section is to present and discuss the Evaluation Team's main findings in the context of the Key Elements of the Framework of Good Practice. The subsections that follow are respectively titled "Key Element No. 1" through "Key Element No. 9".

Under each subsection, "Achievements" related to each Key Element are listed first, followed by "Other Findings, Comments and Discussion". For the positive achievements listed, some are partially/fully verifiable, while others are the Evaluation Team's "best-guess" based on interviews and cross-checking information received from several sources. In most cases, it was not possible for the Evaluation Team to ascertain the extent – either breadth or depth - to which achievements have happened or not happened. (*Note: The Evaluation Team feels this is unfortunate. The WES Programme does itself and its stakeholders a disservice by missing opportunities to demonstrate and receive credit for progress and positive contributions.*)

3.2 Key Element No. 1

Clear Priorities Understood by All Stakeholders

Findings of Achievements:

1. The goals of UNPAC are being promoted.
2. The design of the Programme takes into account prevailing Government acts and policies of development in Uganda.
3. Sanitation and hygiene are being promoted.
4. There is some follow-up to the Sanitation Declaration.(as evidenced by new activities (e.g. radio dramas), increased budgets and sanitation being placed on agendas of IMSC, inter-departmental and inter-district meetings.)

Other Findings, Comments and Discussion:

Acts and Development Policies

There are many GoU acts and development policies the WES Programme incorporates and reflects in its conceptual design. These include:

- The Uganda National Plan of Action for Children (
- The Constitution of 1995 underlining the principle of decentralisation.
- The Local Government Act of 1997 specifying the new system of decentralisation.
- The Poverty Eradication Action Plan (1997).
- The National Gender Policy (1997).
- The Kampala Declaration on Sanitation (1997).
- The Draft National Water Policy (1997).
- Civil service reform
- Privatisation reform

Collectively, the above acts and policies aim to:

- * Improve basic social services and the general health and social environment of children, including protection of their human rights.
- * Delegate and devolve decision-making authority and expenditure responsibility from central level to districts and sub-counties.
- * Improve the standard of living of the poor.
- * Promote the situation of, and opportunities for, women.
- * Increase access to clean water in rural areas.
- * Increase access to, and use of, sanitation facilities in rural areas.
- * Improve the efficiency of government service and provision of services.
- * Promote the use of the private sector to provide services.

The approach of the Programme is stated in the MPO as being: *"... a community capacity building approach to improve planning and monitoring, and facilitate implementation by individuals, communities, NGOs and the private sector. Capacity will also be strengthened for improved service delivery in response to community demands, needs and initiatives, improved resource management, and rationalisation of urban versus rural funding. The programme will also contribute to the Government's medium term objective of strengthening sub-national levels in the management of water and sanitation and to focus on the expansion of coverage to unserved populations."*

In general, the design of the WES Programme seems quite consistent with Sweden's overall aim and six goals for development cooperation. (*Note:* Sweden's overall aim of development cooperation is "to improve living standards for the poorest groups of people". To meet this aim, Swedish assistance is specifically directed towards six development goal areas, i.e. 1) economic growth, 2) economic and social equality, 3) economic and political independence, 4) democratic development of society, 5) environmental quality, and 6) equality between women and men.)

Need for Strategic Choices

On the one hand, that the Programme is guided by a number of GoU acts and policies stressing important and admirable goals is good. On the other hand, the number of acts and policies, many of them relatively new and as yet not fully workable in practical terms,

means there are still many practical constraints. As well, there are inherent conflicts in priority occurring that hinder Programme progress and efficient implementation.

Looking, for example, at some of the practical dilemmas and constraints occurring in connection with decentralisation and privatisation:

Decentralisation:

- National water policies are not yet fully consistent with the institutional structures of a decentralised government system.
- The implications of changing roles of central ministries and local authorities are not yet fully understood or carried out in many cases.
- Adequate authority, staff and budgets have not yet been devolved down to lower levels to allow local authorities to carry out their roles and responsibilities in the manner envisioned. (The intention is even the capital budget will eventually be decentralised.)
- In the name of capacity-building, various donors and projects operating in districts are overwhelming district staff and leadership with training workshops and seminars.
- Often coordination between various donor and external support organisations is not as good as it should be.
- Districts closer to larger cities, with more resources and better organisation, are often more likely to attract and benefit from assistance than those with less resources and not as well organised, which may be unfair in terms of inequity reduction.
- The motivation of district staff and recruitment of suitable staff has been compromised in some districts by sectarianism, i.e. giving new district-level jobs to sons and daughters of the district.
- Under restructuring, Districts are prioritising the productive sectors. One result is social sector staff, e.g. community development extension workers who are critical for programmes such as the WES Programme, being the first to be let go.

Privatisation:

- The changing roles of key actors (as authority and responsibility are transferred from central ministries to district authorities, and implementation is no longer performed by public sector, but rather the private sector under the supervision of the public sector) carries a number of implications to be dealt with. Major changes in the way things are done, and the systems required to do them, are required, all of which takes time.
- As part of the decentralisation-privatisation process, the market for services being contracted out is increasing. Yet there is presently a severe lag in the private sector's capacity to provide quality and timely services.
- Districts' capacities to tender for and procure services, plus supervise contractors, have to be strengthened considerably before everything can function to levels required under the WES Programme.

In the very dynamic context described above, and considering the Programme period is relatively short, it is important clear priorities be selected. In fact, of the nine key elements included in the Framework of Good Practice, the first one – clear priorities – is absolutely critical. Without clear priorities, it is impossible to effectively do any of the remaining eight key elements, no matter how good the intentions, since clear overall direction will always be lacking, and the result will be less-than-optimum use of limited available resources.

For this reason, the Evaluation Team identified six strategic options for consideration by decision-makers. The Team believes it critical for strategic choices to be made, and the consequences of these choices accepted soon, so as to guide the Programme and en-

sure cost-effective expenditure during the remainder of the Programme period. The six strategic options, presented below in summary form, are discussed in more detail in Sections 5.1 and 5.2.

Six Strategic Options

Strategic Option	Need to Determine and State to All Stakeholders:
1. Process and outcome	The correct balances – both in terms of manpower and available funds – between: • service-delivery, • capacity-building, and/or • empowerment.
2. Distribution of limited resources	The basis on which limited resources should be distributed – e.g. an equal share to all, or limiting the number of districts based on selected priority criteria.
3. WES priority	The correct balances – manpower and available funds – between: • water, • household sanitation, • institutional sanitation, and/or • hygiene.
4. The best approach to help Programme districts ultimately reach national WES targets	The most useful assistance to districts over the long-term: • one-off help to construct physical installations, • capacity-building, e.g. help to self-help, or • generating increased financial resources for districts, i.e. the Programme functioning as a "Funding Office" for districts, applying to other external support agencies (ESAs) for additional funds.
5. The best means of ultimately achieving ends of WES access, coverage and sustainability	The best form of implementation over the long-term: • relying on and trying to strengthen weak Government structures, or • providing on a limited-time, one-off basis either (1) technical assistance, or (2) budgetary support to districts to allow them to attract qualified staff.
6. The most cost-effective way to achieve lasting household sanitation coverage	The most cost-effective way to help districts over the long-term: • by continuing to rely on social mobilisation to create demand, • by subsidising latrines on a conditional basis (e.g. digging a pit as a prerequisite requirement), or • through strict enforcement of by-laws?

Sanitation

Sanitation is a stated-area of importance for the Programme. The target according to the MPO is to contribute 25 percent to achievement of UNPAC goals, which related to sanitation and hygiene are:

- increased access to sanitary means of excreta disposal to 75 percent,
- improved means of disposal of solid and liquid wastes,

and further to increase the effective use of latrines to 90 percent. The stated strategy for achieving these targets involves:

- A multidisciplinary, participatory, demand driven, gender-sensitive approach.
- Cost effective and efficient methods.
- Focus on under-served and unserved groups.

- De-mystifying sanitation using "do-it-yourself" manuals".
- Conducting training on hygiene education in communities, sub-counties and districts.
- Developing and up-dating training and communication materials, taking gender into account.
- Developing measurable indicators for hygiene practices.
- Emphasising integration of hygiene promotion in WES activities.
- Collaboration with the Ministry of Education.
- Promoting and ensuring women's participation in all training, with desegregation of data.

The MPO anticipated collaboration especially with the CCA programme in developing WES communication messages, manuals and training packages, and planning and conducting socio-economic studies.

The current status of sanitation, as far as the Evaluation Team can determine, is that the following has occurred or is occurring:

- ◆ Latrine coverage increased from 45 percent in 1994 to 47 percent in 1998.
- ◆ At the beginning of the WES Programme in 1995, sanitation had low priority in relation to water. According to recent reviews, discussions with various officers and documents available, efforts are being made to give attention to sanitation and hygiene. This is true especially in the past year, where there has been:
 - Support and active participation in the National Sanitation Task Force and subsequent National Sanitation Forum.
 - Follow-up of the 1997 Kampala Declaration on Sanitation at Inter-Ministerial Steering Committee Meetings, inter-district meetings and other meetings at lower levels.
 - Initiation of promotion of sanitation and hygiene through various media, including communication materials, local dramas, district radio programmes, plus collaboration with the RUWASA Project.
 - Advocacy for prioritisation of sanitation promotion in primary schools
 - Appointment of the District Education Officer (DEO) to the District Management Team (DMT).
 - Commencement of a WES management information system (MIS) in all districts.
 - Commencement of development of manuals and testing of the use of participatory methodologies.

Gender-Responsiveness

It is difficult to assess gender-responsiveness of the Programme without the availability of gender-disaggregated data. Further, without such data being linked to specific Programme interventions, it is impossible to establish what impact the Programme has on roles, tasks and responsibilities of women and men. Data currently found in official reports are seldom disaggregated by gender. Sometimes if they exist, they are reported in an inconsistent manner and/or without a baseline reference making assessment impossible. As examples:

1. A indicator used is percentage of women elected to Water User Committees, which according to Ugandan law should be 30 percent. This 30 percent figure is presented as the target and as achieved in PPAs since 1995. In evaluation reports, however, teams investigating women's representation on committees indicate some committees

lack women and others have less than 30 percent, which brings the PPA figures into question.

2. Studies and references with potentially useful information seem not to be readily available. UNICEF officers of the BECCAD Programme stated the lack of sanitation facilities is the primary reason why young girls drop out of school. Potentially this is an important, directly relevant finding that could be used as a baseline to check impact on girls' enrolment after the Programme. Though the Evaluation Team asked to see the specific study containing this finding, it was told the finding was probably in one of several named studies but none of them were in-house.

3.3 Key Element No. 2

Non-Negotiable Principles, Clearly-Established "Rules of the Game" and Everyone's Role and Responsibilities Understood by All Stakeholders

Findings of Achievements:

1. Advocacy meetings are being held in all districts, plus there is sensitisation of new LC5 Councils.
2. There are a number of guidelines/manuals that exist either in final or draft form.
3. Draft guidelines for WES Programme support have been distributed and are in use in districts.
4. Letters of Understanding are in place for gravity-flow schemes.

Other Findings, Comments and Discussion:

Clarity of Purpose, Procedures and Roles and Responsibilities

The WES Programme is not as clear as it could or should be. This can create confusion or misunderstandings among stakeholders at present, and will hinder impact impartial, objective evaluation during the post-Programme phase.

Starting at objectives level, the aims of the Programme are not wholly clear even to those responsible for implementing the Programme. The responses given to the Evaluation Team on the meaning of the stated objective "*to contribute 25 percent of the achievements of the Uganda National Plan of Action for Children (UNPAC), which are:*

- increased access to safe drinking water to 75 percent of the population,
- increased access to sanitary means of excreta disposal to 75 percent,
- improved means of disposal of solid and liquid wastes, and
- eradication of guinea worm disease"

varied. The objective "*90 percent functionality and effective use of improved water sources and use of latrines*" is also unclear. Does it mean nine of 10 facilities are being used, or nine of 10 facilities are in operation at any given time, or nine of 10 persons "effectively" use installed facilities?

Comparing the WES Programme with the RUWASA Project, the latter has three important documents in place to help provide clarity that the WES Programme does not, specifically:

- (1) A list of non-negotiable principles,

- (2) Letters of Understanding (LoUs) between the Project Office and participating districts,
- (3) A flow chart showing all steps (including mobilisation and hygiene education) in the process of requesting, constructing and maintaining a water supply scheme.

The first item (1) is a list of key principles defining the governing framework on which the RUWASA Project is based. As an example, the non-negotiable principles pertaining to the RUWASA Project are attached as Annex F.

The second item (2) are contracts between the Project Office and districts setting out Project principles, responsibilities, financial obligations and other commitments each party agrees to undertake during implementation.

The third item (3) is a flow chart showing and explaining the sequence of steps for village water supplies.

Notes:

1. The WES Programme has instituted LoUs but only specifically relating to gravity flow schemes (GFS) and not for other types of projects or the Programme in general.
2. Though the MPO and PPAs refer to LoUs as being the basis for agreement for the 1995-2000 Programme, they have not yet been introduced (other than those related specifically to GFS).
3. The need to have LoUs has either been referred to or recommended in all major reviews and evaluations since 1994.
4. The current status of a standard LoU is reportedly that it is in draft form.

For the WES Programme, the documents:

- "Guidelines for WES Programme Support to Districts" (3rd Revised Draft), PCU, February 1997, and
- "District Advocacy/Sensitisation Meeting on Financing and Management of the Water and Environmental Sanitation Programme", PCU, June 1977

appear to be the two most detailed as far as setting out procedures and roles and responsibilities. These documents are clear and have been widely distributed and used as the basis of discussions with districts and sub-counties. As well, the draft Guidelines contain descriptions of roles and responsibilities for Central Government, Districts, Sub-County Development Committees, Parish Development Committees and Water Source Committees. Some of the concepts referred to in the draft Guidelines, however, e.g. LoUs and task analyses (examples taken from the RUWASA Project), are not yet put in place.

Note: According to the draft Guidelines:

The Central Government shall:

- * Provide specifications for construction works, water quality assurance, policy and guidelines for water and sanitation interventions,
- * Provide assistance to districts to prepare workplans, establish systems for proper budgeting and accounting, and develop systems for transport, storage and inventory control,
- * Contribute funds for costs of major repair of district vehicles and provide materials for water and sanitation activities, and
- * Ensure that equipment and funds provided for the programme are made available and used for the designated purpose

while the District (including all lower levels) shall:

- * Budget for adequate resources for water and sanitation development, depositing funds in a project account on a 3-month basis and set up systems for proper budget control and timely accounting of advances,
- * Provide adequate funds for fuel, lubricants and vehicular repair,
- * Assign adequate staff at all administrative levels for the purposes of implementing the Programme,
- * Ensure that equipment and funds provided for the Programme are used for designated purposes,
- * Ensure that all facilities are constructed/installed, operated and maintained in accordance with Government standards and guidelines,
- * Prepare annual and quarterly progress reports and workplans for timely submission to line ministries through the Director of DWD, and
- * If it so wishes, negotiate and enter into agreement of collaboration with other partners (e.g. NGOs), provided the parties to the LoU are kept informed and have raised no objection. The agreement should be deemed to be part of the LoU and annexed to it.

At country and bilateral levels, three agreements dictate the commitments and responsibilities of GoU, UNICEF and the Government of Sweden/Sida

1. The "Master Plan of Operations" (MPO) between GoU and UNICEF, 1995.
2. The "Specific Agreement on Support to the Water and Sanitation Programme, WES 1996-2000" between GoU and the Government of Sweden (GoS), 1996.
3. The "Agreement on Support to the Water and Sanitation Programme, WES 1996-2000 in Uganda" between GoS and UNICEF, 1996. UNICEF.

Among the responsibilities specified in these agreements:

- UNICEF and GoU - represented at central level by the Directorate of Water Development (DWD, now the Directorate of Water Resources (DWR)) - share responsibility for the implementation of the joint programme.
- Beside DWR, other implementing GoU ministries are the Ministries of Health, Gender and Community Development, and Local Government.
- UNICEF shall assist in procurement of goods, although this function is to be increasingly borne by districts.
- GoU, with the assistance of UNICEF, shall provide Sweden with an annual plan of operations and an annual report on all aspects of the programme, with the latter containing an assessment of activities, outputs and costs in relation to the annual plan of operations and analysing and explaining deviations.
- UNICEF shall present yearly reports to Sida on the results of the programme, analytical in approach and with a presentation of difficulties and shortcomings with possible remedies. UNICEF shall also provide annual financial statements to Sida.
- The three parties shall meet at annual review meetings to plan and follow up the progress of the programme.

Consistency

Guidelines and training manuals, in addition to documents like flow charts, are among the best ways to ensure consistency of approach. The WES Programme has both taken over guidelines and manuals from the SWIP Project and the WATSAN Programme, and produced or prepared in draft form a number of new ones. Some of the older guidelines and training manuals are being updated to reflect the new decentralised roles of districts and sub-counties, and privatisation. Some of the newer guidelines and manuals have been developed by the Programme alone, while others have been produced in cooperation with other projects such as RUWASA. A current list of materials, plus status, is attached as Annex G.

3.4 Key Element No. 3

Ownership by All Stakeholders

Findings of Achievements:

1. There is a demonstrated high level of dedication by central WES implementers, i.e. PCU and UNICEF staff.
2. There seem to be increased contributions to the Programme at all levels, including cash contributions from communities.

Other Findings, Comments and Discussion:

Indicators for Ownership

Though there is an absence of specific indicators of ownership, the Programme does seem to have created at a degree of ownership among its partners. Districts and sub-counties are being brought into the Programme, as evidenced by meetings, reported types of questions and issues discussed, plans and budgets being prepared at district level and below, contributions being made at least by some communities, etc. The weakest reported link is at central level, where less-than-full or less-than-fully-enthusiastic participation in meetings by some ministries who would prefer not all funds being channelled through DWR and districts is reported.

As with many other areas of the Programme, it would be easier to quantify and qualify the levels of awareness, participation and commitment, plus cost-effectiveness of various types of interventions, if indicators of ownership were developed and monitored on a regular basis. Because so much of the Programme depends on the commitments of key stakeholders to demand services and participate actively, the usefulness of being able to monitor and evaluate ownership on a systematic, rather than ad hoc or subjective, basis, would seem advantageous.

As examples, indicators demonstrating ownership at different levels could be:

At Programme Management Level: Attendance at meetings, documented efficiency of meetings in responding to issues raised by PCU, and awareness of the WES Programme and WES issues within respective ministries.

At District and Lower Levels: Budget allocations to WES activities, contributions as per agreement (LoUs, to be put in place), and timeliness of completion of required ac-

tions (e.g. submission of plans, budgets, reports, implementation according to plans and budgets, etc.)

In Communities: Submitted requests, collection of required contributions, formation and meetings of Water User Committees, timely mobilisation of resources and labour inputs during construction, and functioning water points according to target (90 per cent functioning at any time).

3.5 Key Element No. 4

Results-Oriented Plans and Budgets

Findings of Achievements:

1. Unit costs for all types of installations and training activities have been developed and are now used by districts when preparing plans and budgets.
2. All 34 districts have WES plans and budgets (but likely varying in quality).

Other Findings, Comments and Discussion:

Achievements

The Evaluation Team commends the Programme on the process of planning and budgeting for WES activities having reached down to districts and lower levels. That districts now submit requests, plans and budgets confirms a major achievement in terms of WES Programme awareness-creation and capacity-building efforts.

In addition, the development of detailed unit costs for all types of activities being undertaken by the Programme seems a very positive attempt by PCU and UNICEF WES officers to systematically translate "vertical" plans and budgets from districts into "horizontal" component plans and budgets consistent with the GoU-UNICEF CP. (*Note:* The unit costs allocate all anticipated costs of WES activities associated with budget requests received from districts for water, sanitation and capacity-building activities to one of the four components of the CP, allowing various aspects of the original request to be "distributed" to the component where they fit best. Allocation is done by teams from PCU and UNICEF representing geographical areas sitting together, determining the type of activity being requested, then allocating the sub-costs to different components.)

Using the unit cost system is cumbersome, but given that the four-component structure of the CP is also the planning and management structure for the Programme, the unit cost system helps ensure consistency of approach from district to district and from year to year. How or if overall unit costs are once again re-consolidated at some point afterwards to determine actual expenditure for water supply or sanitation development from start to finish is, however, unclear to the Evaluation Team.

Logical Framework Approach Planning and Reporting

Reportedly, the CP was designed using the logical framework approach (LFA). To those familiar with LFA, the resultant PPO and annual PPAs are weak, particularly with regards to specificity and indicators.

As discussed in Section 2.6, component objectives for the WES programme closely follow those of the overall CP, with each component also divided into sub-components. Both

objective statements at component level and at sub-component level are vague - examples being "to improve community capacity", "to strengthen service-delivery capacities", "capacity of performance of service provided improved", etc. The indicators and targets associated with these objectives statements provide little enlightenment, as they are mostly expressed as numbers or percentages without baseline references or percentages, e.g. percent of adherence to plans, degree of compliance with resource allocation ratio, etc.

A further weakness is varying indicator and target statements in PPAs for component and sub-component objectives. There is no documentation explaining why changes are being made from year to year, but clearly such practices of rolling indicators and no baseline figures will make impact evaluation difficult later on.

As well, results to be produced by the Programme by completion of the five-year period or to be completed during any one-year period (also called outputs or achievements) - which are the key elements of LFA plans allowing for effective monitoring and impact assessment - are not specified either at component or sub-component level. Either that, or they are instead formulated as objectives, not results. Key assumptions to Programme success are also not identified.

The lack of usable indicators in plans and non- or poor specification of expected results means progress with respect to results and objectives is difficult to confirm to donors. This is reinforced in Annual Reports reviewed by the Evaluation Team, where what is reported typically relates to activities, progress with respect to target indicators is often stated as "n/a", expenditure reports are listings of cash and supply call-forwards, and there is little or no assessment of actual progress against planned progress.

The Agreement between the Governments of Sweden and Uganda on support to the WES Programme 1996-2000 states "*Sweden shall be provided with an annual progress report containing an assessment of activities, outputs and costs in relation to the plan of operations and shall also analyse and explain deviations*". If GoU and UNICEF have not submitted reports that present such information, there is also no evidence that Sida has requested better reporting either in writing or during any meetings or discussions documented by a note for record.

3.6 Key Element No. 5

Results-Oriented Implementation

Findings of Achievements:

1. Genuine efforts are being made to solve the many difficulties inherent in decentralisation of authority and privatisation of services.
2. There is evidence of outreach of the Programme, as indicated by districts, sub-counties and communities becoming more aware of Programme benefits, procedures and responsibilities, and more actively involved with time.

Other Findings, Comments and Discussion:

Achievements

In talking to Programme implementers at central level, the Evaluation Team received the distinct impressions of considerable work being done, and a number of achievements

being made. However, lack of indicators, sparse or non-consolidated information, allegations (either positive or negative) made but not convincingly substantiated, make it impossible to objectively verify what actually is or is not happening. If a fair amount is indeed happening, all the more shame the Programme is not capitalising on being able to demonstrate and receive credit for its progress and positive contributions.

Monitoring and Follow-Up

The ability to monitor and report progress, assess implementation and take appropriate follow-up actions is very much linked with results-oriented plans and budgets (Key Element No. 4, discussed in the previous section), good information systems, and collection and assessment of reliable data. If the former (results-oriented plans and budgets) are not in place, it is rare the latter actions can or will happen.

3.7 Key Element No. 6

Timely, Responsive Support to Implementers by Assisting Government and Funding Agencies, and Effective Coordination

Findings of Achievements:

1. Decentralisation is being supported in the form of district planning and budgeting for WES.
2. Sub-counties are now being involved in planning and implementation (as evidenced by sub-county plans, budgets, cash contributions started in 25 percent of the districts).
3. The payment of districts is now streamlined (i.e. payment by bank draft has been initiated to solve problems of long delays previously being experienced).
4. Some procurement items, e.g. cement, are now monetised to allow local procurement by districts..
5. Efforts are being made to coordinate with NGOs at inter-departmental and district meetings.
6. There is better collaboration of organisations at inter-ministerial/inter-agency/inter-departmental levels.

Other Findings, Comments and Discussion:

Response Times

Since many different organisations involved in the Programme at various levels, there are a number of systems and procedures to be harmonised and streamlined. There are at least three major systems operating in connection with the WES Programme – GoU's at central and decentralised levels, UNICEF's and Sida's.

Individuals within all three "systems" are under pressure from their respective "supervising bodies" (respectively the GoU Ministry of Finance, Planning and Economic Development, UNICEF Headquarters and the UNICEF Executive Board, and the Swedish Parliament), plus auditors, both to show results and to account for cost-effective use of allocated funds. Each organisation has its own policies, strategies, systems, procedures and even fiscal years to be adhered to. Thus, it is perhaps only natural inherent differences (and therefore problems and delays) arise when trying to match various planning cycles, funding periods, cash advance requirements, procurement procedures, reporting requirements, auditing requirements, political interests, etc. against the very pressing, felt needs for WES facilities by Ugandan citizens in rural communities.

One specific arrangement creating problems is that both GoU and UNICEF “*share responsibility for the implementation of the joint programme*”. Though this is the agreed-upon mechanism, it does not appear roles and responsibilities have ever been clearly defined and clarified to key stakeholders. As a consequence, “friction” and misunderstandings reportedly occur from time to time.

For example, UNICEF WES Project Officers (POs) have their own duties to carry out as UNICEF employees, at the same time they work with PCU counterparts on an almost daily basis. The UNICEF POs are based in the WES Section in the UNICEF Kampala office, yet have implementation responsibilities similar to PCU staff, who are located in DWR offices in Luzira and report to the Project Coordinator (PC). There are differing opinions as to what extent UNICEF POs do/should report to and/or be responsible to the PC, and of course comparisons between salary levels of staff of both groups.

This is not to imply, however, the two UNICEF WES and PCU teams not working well together. They do, seemingly cooperating quite well together under the circumstances. This undoubtedly is a reflection of the professionalism of staff members in both offices. At the same time, based on interviews and statements, important gaps in information exchange and information flow do occur. This seems to be particularly true on the financial side, where PCU does not have a full overview of total expenditures or remaining balances at any given time. If PCU is indeed the coordinating body for the Programme, then this is clearly an unacceptable situation.

Cash advances and procurement are controlled by UNICEF, though the WES Section has made efforts to streamline procedures and find solutions to bottlenecks and long delays. Examples of two solutions found to date include (1) allowing payment to districts to be made by bank draft to save time, and (2) allowing cement to be monetised so it can be procured locally. It is reported, in fact, the WES Programme leads some of the developments other CP programmes are now considering.

Coordination

While there is room for improvement, some coordination of sector activities and involved organisations does seem to be occurring.

Generally speaking, national coordination is promoted by the Inter-Ministerial Steering Committee (IMSC), whose membership is made up of representatives of major programmes and projects being implemented in Uganda. IMSC meetings take up issues of importance to the sector.

DWR also instigated a meeting with WES sector NGOs last year, the objectives being to rationalise sector inputs through improved coordination and joint planning, as well as enable GoU to plan for and meet its obligations to NGOs. The meeting resulted in six recommendations for better coordination, but little action has been taken to date.

An area of large potential cooperation, but where not too much has happened yet concerns development of procedures, guidelines, training manuals, etc. Given the number of large and small projects and programmes already in operation in Uganda (e.g. RUWASA and Eastern Centres), there should not be need for everyone to always “start from scratch” when considering participatory approaches or developing new materials. Making in the positive direction, the WES Programme and the RUWASA Project have initiated cooperation in the area of support communication.

Other positive developments in cooperation include (1) coordination of development of standards (e.g. interim National Water Quality Standards for Rural Water and standardisation of handpumps), and (2) some coordination through District WES Steering Committees and Inter-District Meetings of international NGOs working directly in districts

3.8 Key Element No. 7

Results-Oriented Monitoring and Follow-up

Findings of Achievements:

1. Introduction of a district management information system has been initiated.

Other Findings, Comments and Discussion:

Quality of Data

The Evaluation Team is uncertain about the quality of reported data related to indicators. A number of points concerning indicators and targets presented in Annual Reports are made in Annex E. Additionally, when examining figures presented in reports, a number of questions can be asked about the numbers presented, and if targets for 2000 are realistic. Some example taken from the progress report presented in the MTR are provided below:

Indicator	Status 1994	Target 1997	Actual 1997	Target 2000	Comment
<i>Access to Safe Water:</i>					
% population with targeted access	35	40	37	75	Realistic 2000 target?
% villages with good source	32	none	> 32	none	No targets? ">" = ?
% villages where source sufficient	33	none	> 33	none	No targets? ">" = ?
<i>Access to Safe Excreta Disposal:</i>					
% population with targeted access	43	none	47	75	Realistic 2000 target?
% villages where there are latrines	92	none	> 92	none	No targets? ">" = ?
<i>Behaviour incl. functionality & use:</i>					
% improved water points being effectively used	70	80	67	90	Why decline in usage? Realistic 2000 target?
% using improved latrines	100	100	47	75	Why decline in usage? Realistic 2000 target?
% women on WES committees	30	30	30	50	30 % achieved true? Conflicts with other reports.
<i>Community Management</i>					
% villages with safe water sources with functional WES committees	100	100	100	100	True?
% villages with Water Source Caretaker	24	none	> 24	none	No targets? ">" = ?

Source: "Water and Environmental Sanitation Programme 1997 Mid-Term Review Report", page 3.

Progress

It is difficult to get a clear overview of progress in relation to plan, as such information is not routinely compiled and consolidated. The report on Programme progress related to

district-level construction, management, training and capacity-building for the period 1995-97 presented in **Annex H** is the most comprehensive and current one to date, having been specially prepared for the Evaluation Team by the UNICEF WES Section in response to a request for information.

Monitoring and Evaluation Unit

A Monitoring and Evaluation (M&E) Unit is now established at DWR. The Unit will be responsible for monitoring physical and financial aspects of the WES Programme. Also, a system for management of information has been developed but is not yet implemented in all districts. Further details concerning the M&E Unit are provided in **Annex E**, but already it appears the Unit is constrained by lack of staff and equipment.

General

The points relating to indicators, monitoring and potentials for cost-effectiveness made in sections relating to other Key Elements do not need to be repeated here. However, from both the points of view of monitoring and assessing implementation, and post-Programme impact evaluation, the Evaluation Team maintains it is essential the Programme immediately prioritise:

- establishing realistic, measurable indicators,
- carrying out necessary baseline studies and/or gathering baseline data and information related to indicators where change is being measured,
- putting necessary information collection, data processing and quality control systems in place, including personnel, and
- putting necessary reporting systems in place

Until and unless the above actions are completed, it will not be possible to verify progress or effectively manage the Programme. Nor will it later be possible to objectively assess the impacts of the Programme after completion in 2000.

In the Evaluation Team's opinion, the above is so important considering the magnitude of resources being expended, that Sida as the major donor, should insist the above be done, soon.

3.9 Key Element No. 8

Accountability

Findings of Achievements:

1. Internal control and auditing procedures are now better than before.
2. There is greater involvement district, central and regional auditors now than before.
3. Financial accountability is being stressed in instructions given to districts and in district procedures.

Other Findings, Comments and Discussion:

Financial Accounting

Details concerning the above findings related to financial reporting and auditing are contained in Annexes D and E.

General

The general issue of accountability in the broader sense, i.e. being held responsible for cost-effective use of funds, is important in a programme like the WES Programme, especially because resources are limited. Much could be said, but basically accountability will not become a reality until Key Elements 1, 2 and 4 – which respectively concern clear priorities, clearly understood roles and responsibilities, and results-oriented plans and budgets - are put into place.

3.10 Key Element No. 9

Transparency

Findings of Achievements:

1. District reporting is now better than before.
2. There is greater involvement of politicians in WES Programme advocacy at various levels.
3. There is good willingness by implementers to self-criticise and examine what could be better with Programme implementation (as demonstrated by various review and evaluation exercises).

Other Findings, Comments and Discussion:

The Constant Need for Openness and Good Communication

The success of the multi-sectoral WES Programme is dependent on the commitments and well-coordinated, timely actions of many stakeholders acting at many levels. This can only be successfully done if there is a continuous flow of relevant information being effectively transmitted vertically and horizontally to all stakeholders.

Key Elements 1, 2, 4 and 7 – respectively related to clear priorities, roles and responsibilities, results-oriented plans and budgets, and results-oriented monitoring – provide the starting points for common understanding, but beyond that implementers must understand the importance of openness and good communication and be willing to be transparent. In short, transparency is dependent on the commitment of key implementers to be open in actions and deeds.

The Evaluation Team notes in general that meetings are taking place and information is being disseminated. Still there room for improvement, particularly on the financial management side. The control of money and approval authority are seen as power. As such, it is doubly important for those who allocate resources and approve requests to be fully open in, and accountable for, their actions at all time. Non-negotiable principles and clear “rules of the game”, referred to in the discussion of Key Element 2 (Section 3.3) are useful instruments that help aid common understanding of the purposes and mechanisms being used for approval and disbursement of funds.

4 SPECIAL ISSUES

4.1 Purpose of This Section

The section presents findings and comments related to additional relevant issues not addressed in the previous section, specifically follow-up actions taken in response to earlier Sida evaluations and the need for PCU.

4.2 Follow-Up of 1996 Review on Accounting and Monitoring

With respect to recommendations made in the 1996 report to Sida, "Review on Accounting and Monitoring", Ernst and Young (Jerker Thorvaldsson), detailed findings are included in Annex D. As broad summary points though, the following are mentioned:

- There is improvement in areas of supervision of accounts at district level by UNICEF and PCU, stock-accounting, cash advances, and auditing by Government auditors. Another positive aspect has been the development of unit costs for all types of activities to be used for budgeting purposes.
- Some routines, systems and procedures have been or are being instituted, but a number of others considered important for good accounting, reporting and auditing, are still lacking.
- There are still large quantities of redundant stock and equipment in DWD stores.
- There is often no consistency between plans of action, budgets and total figures prepared at various levels. In part this is due to three different systems for preparing, organising and presenting information at district, DWD and GoU-UNICEF Country Programme levels.

Full findings, conclusions and recommendations related to follow-up to the 1996 Sida Review on Accounting and Monitoring are presented in the Annex.

4.3 Follow-Up of 1994 Sida/CIDA Evaluation

Concerning follow-up of the Sida/CIDA Evaluation of SWIP and WATSAN Programmes conducted by the Consultant Team for Sida/CIDA in 1994, the Evaluation Team felt it not appropriate to dwell on recommendations related to implementation: (1) since the two projects reviewed then were different in approach and scope than the current Programme, and (2) because implementation aspects were only recently been examined as part of the just-completed IRC-NETWAS study. That said, the Evaluation Team did consider aspects of monitoring, reporting and auditing to still be relevant. As such, these matters were assessed, and are presented in detail in Annex E. As broad summary points though, the following are mentioned:

- There seems to be little real improvement in monitoring since 1994.
- A major deficiency is the continued lack of indicators and/or baseline information with which to measure Programme progress or impact.
- Annual Progress Reports contain little hard data that can be used to verify actual progress and expenditures against plans and budgets. This was true in 1994 and is true today.

- The internal accounting system, considered weak in 1994 and 1996 is still considered weak.
- It is still not possible to routinely follow-up administrative costs.

Full findings, conclusions and recommendations related to follow-up to the 1994 Sida/CIDA Evaluation are presented in the Annex.

4.4 The Need for Coordination and PCU

With reference to Programme management, as described in Section 2.9, the argument has been made by some to eliminate the PCU and thus bring the management structure of the WES Programme into line with the other three programmes of the CP.

Without further reasoning advanced by proponents of this change, the Evaluation Team is not convinced this is a step in the right direction. To the contrary, it seems counterproductive. The Evaluation Team believes a full-time coordinative body such as PCU is necessary because (A) the WES Programme is complicated and demanding because many stakeholders must be involved in activities of highly cross-sectoral nature, (B) District Water Offices and the private sector are newer and less experienced compared with other sectors, and (C) the private sector is expected to take on larger contracts and do more complicated technical work than in other sectors.

Certainly it can be argued the PCU does not function as efficiently as it could – among other things it (1) has no formal terms of reference (TOR), (2) often struggles to do everything, because it has not received clear instructions or priorities from above, and (3) is over-worked and under-resourced in terms of the work it does and is expected to do from all sides.

(Note: In fact the PCU developed a draft TOR for itself in June 1996 in a draft WES Programme strategy report. This draft report was submitted to the PMT for approval, but the Evaluation Team found neither evidence nor received confirmation from anyone asked of specific action being taken on that report. This seems unfortunate, because the proposed TOR seemed an excellent starting point for clarifying PCU's role and responsibilities in writing.)

Because of the WES Programme's nature and complexity, then, the Evaluation Team feels there is clear need for a full-time unit to coordinate stakeholders and integration of multi-disciplinary, cross-sectoral work depicted in Figure 3 below. It is hard for the Evaluation Team to imagine how this full-time coordination function could be provided relying on a part-time structure of "only" a PMT and Focal Points located in respective ministries.

	<i>Water</i>	<i>Sanitation</i>	<i>Hygiene</i>	<i>Capacity-building</i>
Min. of Natural Resources Directorate of Water Resources Min. of Health Min. of Gender & Community Development Min. of Local Government Min. of Education Districts The private sector NGOs & community-based organisations External Support Agencies UNICEF & WES systems Cross-cutting issues of the CP				

Figure 3. Multi-Disciplinary, Cross-Sectoral Nature of WES Programme

5 FUTURE DIRECTIONS

5.1 Purpose of This Section

The WES Programme operates within the three-dimensional conceptual framework of the larger Country Programme, and within a dynamic environment that includes restructuring and cut-backs to social-sector programmes. Additionally it is constrained by limited Government, external and community resources. Because of this situation, it is critical for decision-makers to make strategic choices necessary and accept the consequences of those choices so as to guide the Programme and ensure cost-effective expenditure during the remainder of the Programme period.

Clarity of purpose and consensus are “musts” if a programme with limited available resources is to be planned and implemented cost-effectively and with accountability. In the Evaluation Team’s opinion, a number of important strategic options ultimately affecting the direction of the programme remain to be properly sorted out. For whatever reason, difficult choices are being left unaddressed, the consequence being unclear focus and direction. An example in point is what the “correct” balance is between *process* and *outcome* (or capacity-building and service-delivery), referred to in the MPO, the PPO, the MTR and in discussions with Programme implementers.

The Evaluation Team believes it critical for WES Programme decision-makers and implementers to tackle the difficult issues of balance immediately, to produce clarity to all stakeholders what the Programme’s priorities are and how limited resources are to be allocated in relation to these priorities. With limited resources, everything cannot be equally important, because the consequences of approach and allocation of resources are determined by the basic choices made.

The first subsection of this section identifies the major options and basic choices Programme decision-makers and implementers have to determine correct balances for in terms of (1) time (manpower), and (2) money (available funds).

The Evaluation Team identified six basic strategic options and their black/white "extreme outer-point" positions, as shown in the matrix below. The difficult task of determining the correct balance for each option remains for decision-makers and implementers. Each determination must weigh costs against potential impact against other factors such as political interests. Each determination also implies a number of consequences on how available resources are best deployed. In addition, the options cannot be seen in isolation of one another. They are linked and must be balanced against each other as well.

Strategic Option	Decision-Makers to Determine the "Correct" Balance Between These "Outer Points" of Choice
1. The balance between process and outcome	• 100 % service-delivery. • 100 % capacity-building. • 100 % empowerment.
2. The basis for distribution of limited resources	• Equal-share basis, i.e. identical amount to all 34 districts • Prioritise districts categorised as most disadvantaged, e.g. poorest of the poor or those with greatest need, and drop districts not falling in that category. • Prioritise districts that meet specified preconditions, i.e. a conditional, demand-driven approach, and drop non-responsive districts.
3. The balance between possible WES interventions	• 100 percent priority to community water supply. • 100 percent priority to school and institutional sanitation. • 100 percent priority to household sanitation. • 100 percent priority to household-level environmental hygiene.
4. The best approach to ultimately reach national WES targets in Programme districts	• Focus 100 percent on building capacity at all levels. • Focus 100 percent on maximising WES access and coverage. • Focus 100 percent on mobilising external resources for districts, i.e. become fund-raising office on behalf of districts.
5. The best means of ultimately achieving ends of WES access, coverage and sustainability	• Rely solely on (weak) structures at district level and below, using existing personnel and building capacity to carry out WES work. • Temporarily strengthen weak structures by providing short-term budgetary support to allow districts and sub-counties to attract qualified staff. • Temporarily strengthen weak structures by providing short-term personnel to assist districts and sub-counties carry out required work.
6. The most cost-effective way to achieve lasting sanitation coverage	• Rely on heavy social mobilisation input to create awareness, leading to household's willingness to buy slab and construct latrine, leading to use of latrine and better hygiene. • Short-cut process by providing slabs at no cost on conditional basis (e.g. household gets free slab on proof of having dug pit), then carry on with hygiene education and follow-up from there. • Require installation of latrines under penalty of law.

The second subsection of this section identifies some of the major options and basic choices that Sida has when considering if and how it may wish to support the WES sector in the future after the present Programme ends.

5.2 Strategic Options for the WES Programme for the Remainder of the Period

5.2.1 *Introductory Comments*

The six strategic options and their extreme outer point positions, which are identified as basic approaches, are presented in subsections below, along with the two tasks to be done when determining the correct balance for each option. Proper balances in terms of (1) time (manpower), and (2) money (available funds) must be established for each option.

In the process of determining correct strategic balances, other options requiring choice may also arise. For example: Should responsibility for allocating resources within an overall framework lie at central level or district level? In the context of decentralisation, who is ultimately responsible for actual achievement of institution-strengthening at district level? - UNICEF?, GoU? the Programme Management Team (PMT)? the Programme Coordination Unit (PCU)? Or districts? Similarly, who is ultimately responsible for installation of water points in communities?

Once the above choices are made, priorities must be established, i.e. specifically, what should be done first and what can wait? Once priorities are established, the information must be conveyed so that it is clearly understood by all affected stakeholders.

Afterwards, the implications relating to programme design, planning, implementation, monitoring and reporting must be identified and appropriately dealt with. Each of the choices made in relation to each the above options affects, indeed determines, how best to deploy available resources. For instance: The implementation approach will be completely different if sanitation is given top priority and water is downgraded to second priority. Similarly, the approach and programme staffing requirements will be completely different if the Programme concerns itself purely with capacity-building vs. purely service-delivery.

5.2.2 *Strategic Option 1.*

What should be balance be between process and outcome?

<u>Approach 1A.</u>	Plan and implement the programme as a 100 percent service-delivery programme.
<u>Approach 1B.</u>	Plan and implement the programme as a 100 percent capacity-building programme.
<u>Approach 1C.</u>	Plan and implement the programme as a 100 percent empowerment programme.
<u>Task 1.1:</u>	Starting with 100 percent available time, allocate a percentage to each of the above approaches to derive a best possible balance of time usage.
<u>Task 1.2:</u>	Starting with 100 percent available funds, allocate a percentage to each of the above approaches to derive a best possible balance of funds usage.

5.2.3 Strategic Option 2.

What should be the basis for distribution of limited resources to (which or all) districts?

- Approach 2A. Disburse limited resources on an equal-share basis, i.e. equal shares to all 34 districts.
- Approach 2B. Disburse all limited resources to those districts that are categorised as most disadvantaged, e.g. prioritise the poorest of the poor or those with greatest need. Districts not falling in that category would not be eligible for assistance.
- Approach 2C. Disburse all limited resources to those districts that have met specified preconditions, thereby demonstrating their willingness and commitment to participate, i.e. a conditional, demand-driven approach. Non-responsive districts that do not meet specified pre-conditions, e.g. contributions, would not receive assistance.
- Task 2.1: Starting with 100 percent available time, allocate a percentage to each of the above approaches to derive a best possible balance of time usage.
- Task 2.2: Starting with 100 percent available funds, allocate a percentage to each of the above approaches to derive a best possible balance of funds usage.

5.2.4 Strategic Option 3.

What should the balance be between possible WES interventions?

- Approach 3A. Give 100 percent priority to community water supply.
- Approach 3B. Give 100 percent priority to school and institutional sanitation.
- Approach 3C. Give 100 percent priority to household sanitation.
- Approach 3D. Give 100 percent priority to household-level environmental hygiene.
- Task 3.1: Starting with 100 percent available time, allocate a percentage to each of the above approaches to derive a best possible balance of time usage.
- Task 3.2: Starting with 100 percent available funds, allocate a percentage to each of the above approaches to derive a best possible balance of funds usage.

5.2.5 Strategic Option 4.

Given limited resources, what will ultimately contribute most significantly to achievement of UNPAC goals?

- Approach 4A. Focus 100 percent on building capacity at all levels.
- Approach 4B. Focus 100 percent on maximising WES access and coverage.
- Approach 4C. Focus 100 percent on mobilising external resources for districts, i.e. become a fund-raising office on behalf of districts, contacting donors and NGOs, submitting proposals, etc.
- Task 4.1: Starting with 100 percent available time, allocate a percentage to each of the above approaches to derive a best possible balance of time usage.
- Task 4.2: Starting with 100 percent available funds, allocate a percentage to each of the above approaches to derive a best possible balance of funds usage.

5.2.6 *Strategic Option 5.*

What is the best way to achieve WES access, coverage and sustainability?

- Approach 5A. Rely solely on (weak) structures at district level and below, using existing personnel and building capacity to carry out WES work.
- Approach 5B. Temporarily strengthen weak structures by providing short-term budgetary support to allow districts and sub-counties to attract qualified staff.
- Approach 5C. Temporarily strengthen weak structures by providing short-term personnel that can assist districts and sub-counties carry out required work.
- Task 5.1: Starting with 100 percent available time, allocate a percentage to each of the above approaches to derive a best possible balance of time usage.
- Task 5.2: Starting with 100 percent available funds, allocate a percentage to each of the above approaches to derive a best possible balance of funds usage.

5.2.7 *Strategic Option 6.*

What is the most cost-effective way to achieve lasting sanitation coverage?

- Approach 6A. Rely on heavy social mobilisation input to create awareness, e.g. Participatory Hygiene and Sanitation Transformation (PHAST), leading to a household's willingness to buy a slab and construct a latrine, leading to use of the latrine and better hygiene. Basic concept: use awareness-creation as the entry point.
- Approach 6B. Short-cut the process by providing slabs at no cost on a conditional basis (e.g. the household gets a free slab on proof of having dug a pit), then carry on with hygiene education and follow-up from there on. Basic concept: use the slab as the entry point.
- Approach 6C. Require installation of latrines under penalty of law. Concept: Impose construction of latrines through by-laws.
- Task 6.1: Starting with 100 percent available time, allocate a percentage to each of the above approaches to derive a best possible balance of time usage.
- Task 6.2: Starting with 100 percent available funds, allocate a percentage to each of the above approaches to derive a best possible balance of funds usage.

5.3 Strategic Options for Sida Beyond 2000

The TOR requests the Evaluation Team to consider possible modes for Sida support to the sector after 2000. The Evaluation Team believes similar types of arguments to those discussed above apply also for Sida when considering if and how it can best offer sector support in the future.

At least in the near future, the situation depicted in Figure 3 will continue to apply, as will a dynamic working environment of decentralisation, restructuring and privatisation. WES is a multi-sectoral programme for behavioural change requiring the support and active participation of many stakeholders. Effective coordination of everyone's efforts will thus be required no matter to whom and in what form Sida gives support. The needs for re-

sults-oriented plans and budgets, monitoring and good reporting will also always be present.

Currently, Sweden/Sida has minimal presence in Uganda – one Consular Officer plus essential administrative staff. Visits to the Programme are conducted by a technical specialist based in Nairobi and the Project Officer in Stockholm. A central question then is if Sida's low-presence approach to development cooperation in Uganda will continue in the future, or does Sida intend to increase its staff, possibly including addition of in-country project officers with responsibility to follow up sector programmes.

On the matter of good coordination and reporting, presumably Sida will always expect these to be provided by the partner through which it is channelling support. As well, Sida must be always be confident that Swedish funds have impact, can be accounted for, and are being used cost-effectively at all times. With these specific requirements in mind, Sida must determine which potential partner can best lead or assist WES implementation and also provide, or assist in provision of, good reports submitted on a regular basis. Such reports must provide sufficient information on:

- Actual achievement according to planned targets.
- Actual expenditure according to budget.
- Assessment/analysis of progress and constraints for the period being reported.
- Proposed corrective actions to address identified constraints.
- Assessment/analysis of costs and benefits of achievements accomplished, also in relation to the total Programme period.
- Proposed plans and budgets for the next reporting period.

Especially on the point of reporting, at present, neither of the main partners are meeting Sida's needs for adequate reporting. Within the GoU system, it is also hard to imagine how moving upwards to central ministry level or downwards to district level or below, will improve the potential to get better reports in the immediate future.

Given that the WES Programme is good in concept, the Evaluation Team believes further Sida support to the WES sector can and should be assessed. However, there are four points the Evaluation Team believes Sida must decide to do beforehand, before entering the assessment process. These are:

1. Consider and take initial positions on strategic questions such as those posed in the box on the next page.
2. Drop the "collegial" approach to participating in programme support discussions, and instead adopt a business attitude and business approach to development, where Sida is one partner with certain responsibilities, and the organisation(s) being supported is(are) the other partner(s) also with certain responsibilities.
3. Expect and be prepared to be actively involved in the planning of the next phase of the Programme to ensure Sida's full awareness and acceptance of the concept, the objectives, the expected results, and the roles and responsibilities of all key stakeholders.
4. Make sure roles and responsibilities are clearly specified in the Agreement(s) to be signed with the partner(s) if/once approval for Sida support is given. (The Agreement should also include a format Sida expects its partner(s) to follow when submitting progress reports.)

Questions to Consider

Channel

What is the best and/or desired channel of funds, considering the present programme operates in the context of decentralisation, political interests, some interests of personal financial gain and involves many districts?

- UNICEF?
- or MFPED?
- or PMT?
- or DWR?
- or another lead ministry other than MWLE?
- or PCU?
- or a newly-created Project Office?
- or districts?
- or will/can/should Sida Uganda disburse money directly to different levels based on request?

Expectations

- Who should ensure installation of facilities at community level?
- Who should ensure institution-strengthening and capacity-building at district level? At sub-county level? At community level?
- Who should carry out social mobilisation and hygiene education at community level?
- Who should ensure quality control of work done at various levels?
- To what level of quality does Sida expect plans, budgets, progress reporting and accounting for funds?
- What confidence does Sida have in present units/organisations (e.g. districts, PCU, PMT and UNICEF) to provide sufficiently good information on a regular basis?
- Who should consolidate required information from districts? Will it be done by Sida Uganda? MFPED? PMT? PCU? A newly-created Project Office?

Role and Implications

- What is Sida's role? Strictly as a donor? Also as an advisor to the programme? Also as an implementer?
- What involvement does Sida want in operationalising the programme once the basic agreements of cooperation are signed? Active involvement? Occasional involvement? No involvement?
- What manpower posted in Uganda is Sida willing to devote to appraisal, monitoring and quality assurance aspects of the programme? One person part-time? One person full-time? Several persons full-time? Many persons full-time?

6 OVERALL FINDINGS AND CONCLUSIONS

General findings and conclusions of the Evaluation Team are presented in detail in Sections 3 and 4 - respectively titled "Assessments" and "Special Issues".

On an overall basis, the Evaluation Team finds:

Overall Findings	
1. The conceptual design of the WES Programme is well in line with general policies and the realities of development in Uganda today, with the Programme responding positively to the general capacity-building needs of districts and sub-counties and felt needs of communities for water supply. 2. The Programme seems to be making genuine efforts to solve the many difficulties inherent in decentralisation of authority and privatisation of services. 3. The dedication and commitment of implementing staff – particularly PCU staff and UNICEF WES staff – is clear, impressive and to be appreciated. 4. The outreach of the Programme seems to be moving along positively, with districts, sub-counties and communities becoming more aware of Programme benefits, procedures and responsibilities, and more actively involved with time. 5. Concrete data and information that can be used to independently and confidently verify the Programme's progress and achievements are not readily available. 6. With respect to the six Strategic Options and considering that existing resources are limited and over-stretched, none of the correct balances to allow implementers to rationally prioritise what to do and not do have yet been determined. 7. With respect to the nine Key Elements of the Framework of Good Practice, there are some positive achievements, listed below, but still a long ways to go. (<i>Note:</i> Some of the findings of achievements are partially/fully verifiable, while others are the Evaluation Team's "best-guess" based on interviews and cross-checking information received from several sources. In most cases, it was not possible for the Evaluation Team to ascertain extent – either breadth or depth - to which achievements have happened or not happened.)	
Key Element No.	Achievements to Date (either substantiated or reported, but generally non-quantifiable regarding extent)
1. Clear programme priorities understood by all stakeholders.	• Goals of UNPAC being promoted. • The design of the Programme takes into account prevailing Government acts and policies of development in Uganda. • Sanitation and hygiene being promoted. • Some follow-up to the Sanitation Declaration (as evidenced by new activities (e.g. radio dramas), increased budgets and sanitation being placed on agendas of IMSC, inter-departmental and inter-district meetings.)

Key Element No.	Achievements to Date (either substantiated or reported, but generally non-quantifiable regarding extent)
<i>2. Non-negotiable principles, clearly-established "rules of the game" and everyone's role and responsibilities understood by all stakeholders.</i>	• Advocacy meetings held in all districts, plus sensitisation of new LC5 Councils. • Number of guidelines/manuals exist either in final or draft form. • Draft guidelines for WES Programme support distributed and in use in districts. • Letters of Understanding in place for gravity-flow schemes.
<i>3. Ownership by all stakeholders</i>	• High level of dedication by central WES implementers. • Increased contributions at all levels, including cash contributions at community level.
<i>4. Results-oriented plans and budgets</i>	• Unit costs for all types of installations and training activities developed and used by districts when preparing plans and budgets. • All 34 districts have WES plans and budgets (likely varying in quality).
<i>5. Results-oriented implementation</i>	• Genuine efforts are being made to solve the many difficulties inherent in decentralisation of authority and privatisation of services. • There is evidence of outreach of the Programme, as indicated by districts, sub-counties and communities becoming more aware of Programme benefits, procedures and responsibilities, and more actively involved with time.
<i>6. Timely, responsive support to implementers from central level, and effective coordination</i>	• Decentralisation being supported in form of district planning and budgeting for WES. • Sub-counties now being involved in planning and implementation (sub-county plans, budgets, cash contribution started in 25% of districts). • Payment of Districts now streamlined (payment by bank draft). • Some procurement items, e.g. cement, now monetised to allow local procurement. • Efforts being made to coordinate with NGOs at inter-departmental and district meetings. • Increased collaboration at inter-ministerial/inter-agency/inter-departmental levels.
<i>7. Results-oriented monitoring</i>	• Introduction of District management information system initiated.
<i>8. Accountability</i>	• Internal control and auditing procedures better than before. • Greater involvement than before of district, central and regional auditors. • Financial accountability being stressed in district procedures.
<i>9. Transparency</i>	• District reporting better than before. • Greater involvement of politicians at various levels. • Good willingness to self-criticise and examine what could be better (as demonstrated by various review and evaluation exercises).
4. With respect to the above box, which lists achievements to date, there are a number of areas needing improvement, as signified by their not being mentioned. Some of the more significant areas for improvement are: ➔ Clear Programme objectives, i.e. there are differing opinions about what is meant by "contribute to 25 percent" of UNPAC's achievements and 90 percent "functionality and effective use".	

- Realistic, measurable indicators at both objectives and results levels.
 - Baseline data to enable post-Programme impact to be determined.
 - Progress related to gender promotion, as verified by baseline and current gender-disaggregated data.
 - Consolidated summary information and data showing progress in relation to plans, and expenditures in relation to budget.
 - Signed agreements and contracts between parties
 - Consolidated summary sheets indicating achievements, constraints and actions being taken to mitigate constraints.
5. A number of still-current recommendations made in previous reports have yet to be acted on. Some important ones, like putting in place general Letters of Understanding (LoUs) and measurable indicators, and monitoring to enable measurement of impact are repeated in almost all reports, dating back to the 1994 Sida/CIDA evaluation.
 6. With respect to recommendations made in the 1996 report, "Review on Accounting and Monitoring", Ernst and Young (Jerker Thorvaldsson), detailed findings are included in Annex D. As broad summary points, the following findings are mentioned:
 - There has been improvement in areas of supervision of accounts at district level by UNICEF and PCU, stock-accounting, cash advances, and auditing by Government auditors. Another positive aspect has been the development of unit costs for all types of activities to be used for budgeting purposes.
 - Some routines, systems and procedures have been or are being instituted, but a number of others considered important for good accounting, reporting and auditing are still lacking.
 - There are still large quantities of redundant stock and equipment in DWD stores.
 - There is often no consistency between plans of action, budgets and total figures prepared at various levels. In part this is due to three different systems for preparing, organising and presenting information at district, DWD and GoU-UNICEF Country Programme levels.
 7. With respect to monitoring, reporting and auditing recommendations made in the 1994 report, "Sida/CIDA Evaluation of SWIP and WATSAN Programmes" by the Consultant Team for Sida/CIDA, detailed findings are included in Annex E. As broad summary points, the following findings are mentioned:
 - There seems to be little real improvement in monitoring since 1994. A major deficiency is the continued lack of indicators and/or baseline information that allow Programme progress and impact to be measured.
 - Annual Progress Reports contain little hard data that can be used to verify actual progress and expenditures against plans and budgets. This was true in 1994 and is true today.
 - The internal accounting system, considered weak in 1994 and 1996 is still considered weak.
 - It is still not possible to routinely follow-up administrative costs.
 8. Specifically regarding annual reporting, the Agreement between the Governments of Sweden and Uganda on support to the WES Programme 1996-2000 states "*Sweden shall be provided with an annual progress report containing an assessment of activities, outputs and costs in relation to the plan of operations and shall also analyse and explain deviations*". GoU-UNICEF have not submitted reports that present such infor-

mation, while no evidence is found that Sida has requested in writing or in any discussions documented by a note for record that it expects better reporting.

Based on the above findings, the Evaluation Team draws four overall conclusions that provide the basis for recommendations for future follow-up:

Overall Conclusions

1. There may be considerable progress being made under the Programme, but it is impossible at present to verify achievements and costs of WES Programme activities in any systematic way. This is because adequate hardware and software indicators have not yet been developed, substantiating data have not been collected, or information is not consolidated in summary reports. The situation will remain like this until Key Elements No. 4 (results-oriented plans and budgets, and No. 7 (results-oriented monitoring) are put in place.
2. If realistic, measurable indicators are not determined soon as a matter of urgency and high priority, if monitoring and reporting systems are not put into place, if monitoring is not initiated and if required baseline surveys are not conducted/completed, it will be impossible to objectively verify actual impact of the Programme after its completion in 2000.
3. The Programme could be more efficiently and effectively implemented if the missing/incomplete key elements of the Framework of Good Practice were put in place, starting first with Key Element No 1 (Clear Programme priorities). a/
4. The four-component nature of the GoU-UNICEF Country Programme, which has been adopted as a structure for planning, budgeting, implementation and management, adds an additional degree of complexity to a cross-sectoral district-based programme such as the WES Programme. It requires that all plans and budgets received from districts must be "translated" at central level to fit into the component structure of the CP. This translation brings resultant plans and budgets further away from results-orientation and the possibility of checking progress and expenditures against original targets proposed by districts.

a/ Prioritising must be realistic. Programme implementers have heavy workloads and are over-stretched, which may partially explain why recommendations from previous reviews and evaluations have not been (fully) followed up. It is important that prioritising relate not only to making choices with respect to Strategic Options, but also to determining what is most important to do first, given limited resources. In all cases prioritising must be realistic in terms of available time and funds. There is little benefit to prioritising if demands on limited resources still remain unrealistically high!

7 RECOMMENDATIONS

Based on the above findings and conclusions, the Evaluation Team makes eight recommendations targeted at specific groups. The eight recommendations are considered for immediate action, from today on.

Recommendations

To central-level WES Programme implementers (GoU, PMT, PCU, UNICEF)

1. Get programme priorities straight. Then make sure all key stakeholders understand them.
2. Keep up the enthusiasm, good efforts and hard work to meet the objectives and agreed-upon priorities of the Programme and make the district-based approach a success.
3. Identify all required systems, procedures, contractual documents and guidelines. Then put them in place.
4. Identify whatever else is necessary - including harmonising systems and optimising use of available resources - to ensure the consequences of adopted priorities are taken into account. Then do it/put them in place.
5. Make sure the 1999 PPA reflects realistic targets, indicators and budget lines for achievable service-delivery, capacity-building and empowerment results that can be measured. and verified as successfully completed. (*Note:* Once specified, these indicators should not change from year to year, or else there is no consistent basis for post-programme impact evaluation.)
6. Monitor and report (1) progress for results in relation to planned results, and (2) expenditures in relation to budgeted figures.

To Sida

7. Demand that future PPAs and annual donor reports be submitted in a results-oriented format that (1) allows actual progress and expenditure to be compared against planned progress and expenditure, (2) includes annual and cumulative figures for actual progress and expenditure, and (3) assessments of achievements and constraints, descriptions of action plans taken/being taken to mitigate constraints.

To GoU, UNICEF and Sida

8. Hold formal Annual Consultations (1-2 days at the end of each year) to review (1) action points from the previous year's consultation, (2) progress and expenditure for the current year, and (3) proposed GoU-UNICEF plans and budgets for the coming year, concluding such consultations with signed Agreed Minutes.

Annex A.

Terms of Reference and Subsequent Notes for Record (in reverse chronological order)

Note for Record of 5 August 1998 Meeting

Meeting 5 August 1998. Venue: DWD, Luzira

Subject Terms of Reference (TOR) for Sida Evaluation of WES Programme

Present Patrick Kahangire, Director, DWD
 Lloyd Donaldson, Chief WES Section, UNICEF
 Sida Evaluation Team (Cliff Wang, Eva Poluha, Jerker Thorvaldsson & Sam Mutono)

Main Points:

The TOR dated 18 May 1998 was reviewed. Section 2 – Purpose and Scope of the Evaluation – was discussed in relation to recent evaluations. The latter are considered operational in focus, concentrating on processes and approaches. All parties expressed belief that considerable still-current information and recommendations of operational nature is available as a result of these exercises.

The Director expressed his hope that the Sida evaluation would not duplicate earlier work, but rather be directed to programme/policy/strategic level and be forward-looking. He believed such a focus could be very useful and helpful to both Uganda and Sida.

Points 1 and 2 of the Note for Record of the 3 June 1998 meeting held in Stockholm (see Attachment 1) were introduced and discussed. The Director felt the points reflected in the note took account of his concerns.

Participants concluded that the focus of the Evaluation Team when carrying out its assignment should be:

Section 2 of the TOR (shown in boxed text below for easy reference), and
 Points 1 and 2 of the Note for Record of the 3 June 1998.

Issues listed in Section 3 of the TOR will be covered to the extent and within the context they relate to the agreed-upon focus of the evaluation.

Scope and Purpose of the Evaluation (excerpted from the TOR dated 18 May 1998)

“WES is an important programme and the evaluation is expected to improve Sida’s insights in its impact and results as well as assist WES to improve its ongoing operations. Ideas to Sida support to the subsector after 2000 should also be generated. The main interested parties are the Department of Water Development, the Ministry of Gender and Community Development, and the Ministry of Health (Environmental Health Division), UNICEF Uganda, and Sida.”

Note for Record of 3 June 1998 Meeting

Subject: Meeting Held at Sida Stockholm, Wednesday 3 June 1998 re: Upcoming Sida External Evaluation of the UNICEF-Government of Uganda (GoU) Water and Environmental Sanitation (WES) Programme (August 1998)

Present: Ingvar Andersson, Rolf Winberg, Cliff Wang

Regrets: Jan Runnquist

Summary of Main Points Discussed:

Information: There appears to be a lot of relevant information already existing as a result of two recently completed major evaluation exercises – (1) the UNICEF-GoU mid-term review conducted in late 1997, and (2) the NETWAS-IRC evaluation conducted in February-March 1998. The NETWAS-IRC evaluation included a number of field visits to districts and communities. Participatory methods were used in gathering information at community level.

The Sida mission should make best use of existing information and not duplicate work already done.

A number of documents were handed over to the Team Leader. Other documents from Uganda, including the NETWAS-IRC report, will be forwarded by Jan Runnquist when he returns from Uganda at the end of this month.

Evaluation Priorities. The TOR lists a number of points to investigate. Given the previous point, and the stated purpose and scope of the evaluation (TOR paragraph 2), the basic tasks and priorities of the mission are to:

Assess follow-up actions taken by UNICEF-GoU in response to the 1994 Sida evaluation

Analyse and assess the present and future context of WES

Analyse and assess support and roles of key WES actors

Suggest how future support can be designed

in the overall context of providing Sida answers to the questions "Should Sida continue to support WES?" and "If yes, what is the best way/form for Sida to continue support?"

Organisation: The mission should work as a team throughout, with all members arriving and departing at the same time. Responsibility for organising how the team will work in Uganda is the Team Leader's.

Sida Contacts: Anders Östman is the resident Sida contact person in Kampala. For WES issues, Rolf Winberg is the official Sida contact. Ideally Rolf will be present at the final debriefing meeting between the mission, UNICEF and GoU.

Contracts: Mission members are being engaged separately by Sida. Contractual and logistics arrangements for everyone need to be finalised when Jan Runnquist returns to Stockholm.

Avdelningen för naturresurser och miljö, NATUR
Jan Runnquist

1998-05-18

cc: Department of Water Development, Kampala
Unicef, Kampala
Sida, Kampala
Sida UTV

Evaluation team

Diarienummer:
1998-01794

Evaluation of the Water and Environmental Sanitation Programme (WES) in Uganda

1 Background

A background to the project is found in the enclosed "Program Plan of Operations" and Sida's support memo. The programme ends in December 2000 and in view of the need to use the results of the evaluation for forward planning it has been decided to carry it out in 1998. The Programme has indicated August - September as the most suitable period.

2 Purpose and Scope of the Evaluation

WES is an important programme and the evaluation is expected to improve Sida's insights in its impact and results as well as assist WES to improve its ongoing operations. Ideas to Sida-support to the sub-sector after 2000 should also be generated. The main interested parties are the Department for Water Development, DWD, the Ministry of Gender and Community Development, the Ministry of health (Environmental health division), Unicef Uganda and Sida.

3 The Assignment (issues to be covered in the evaluation)

1. General issues

- 1.1 The relevance of WES in relation to GoU and Sida policies and its four specific action programmes on poverty, equality, democracy and the environment
- 1.2 The effectiveness of operations towards stated goals
- 1.3 The effects on the population in terms of safe water coverage, sanitary conditions and health conditions, when possible genderwise
- 1.4 Views on long term impact and sustainability of results achieved - including operation of investments co-financed
- 1.5 Cost effectiveness, transparency, monitoring and control of operations
- 1.6 Future sustainability of operations, institutional development and capacity building - especially at district and lower levels

2. Specific aspects

- 2.1 The appropriateness of the present organisation, coordination and monitoring - especially in view of the ongoing administrative decentralisation in Uganda
- 2.2 Definition of goals and progress indicators as well as monitoring in the programme
- 2.3 Actual "local participation" achieved in planning and implementation - also including administrative collaboration in for instance Inter-District and Inter Sub-county meetings
- 2.4 Programme benefits for women and children and changes of women's role in the sub-sector
- 2.5 Monitoring of the total water and sanitation situation in the districts and below
- 2.6 Technology choices and dissemination
- 2.7 WES linkages to the initiatives of the National Sanitation Forum
- 2.8 Considering the new political environment an other aid support efforts in the sub-sector - which would be the most conducive and flexible mode for Sida-support after 2000?

3. Follow up of the 1994 Sida evaluation, the GoU-Unicef Mid-term review and the IRC-NETWAS study, especially:

(some of these points overlap 1 and 2 above and do not have to be duplicated in the report:)

- 3.1 Is the WES concept understood at all levels and are promotion and communication efforts adequate?
- 3.2 Is the strength of the PCU commensurate with the volume of programme operations?
- 3.3 Are stakeholder analyses needed? Are there conflicting interests at the centre and in the districts (including various organisations there) Which are the main bottlenecks to a harmonised development in the districts and on lower levels?
- 3.4 Are O&M needs adequately addressed? Scheme operationability and use?
- 3.5 Are training efforts well adapted to programme needs?
- 3.6 Is planning at the lower levels adequately linked upwards?
- 3.7 Discuss present subsidies and cash/kind contributions for the different technologic solutions used. Are ownership, local initiatives and participation promoted through the economic arrangements?

4 Methodology, Evaluation Team and Time Schedule

The organisation of the evaluation will be decided on in collaboration with DWD, Unicef and the consultant team. The team will present a work schedule before starting field work in Uganda. It is hoped that both DWD and Unicef will appoint resource persons-counterparts to assist the team. Sida will assist in giving the team background information and will be present during a workshop for presentation of major findings by the team to be held in Kampala before the report is finalised. Full advantage should be taken of the recently performed WES internal evaluation (carried out by NETWAS), so that duplication of work may be avoided especially with regard to points 1.2, 1.5 and 1.6 above. (However, the team's report should be comprehensive.)

Team composition:

1. Water and Sanitation expert with great technical and administrative experience of WES-projects in East Africa.
2. Socio-economist/social anthropologist with experience of village level operations of WES activities in East Africa. Good acquaintance with the application of "participatory methods" in rural development.
3. Rural Development expert with very good knowledge of the functioning of the political and administrative system for WES-sector Development in Uganda.
4. Accountant-auditor with extensive experience of economic administration and control in East Africa and with good competence in linking physical monitoring to economic control.

The field work in Uganda is expected to be carried out August 3 - 22, 1998.

5 Reporting

The evaluation report shall be written in the English language and should not exceed 40 pages, excluding annexes. Format and outline of the report shall follow the guidelines in "Sida Evaluation Report - a Standardised Format" (see Annex 1). Two copies of the draft report shall be submitted to Sida no later than September 10, 1998. Within two weeks after receiving Sida's comments on the draft report, a final version in two copies and on diskette shall be submitted to Sida. Subject to decision by Sida, the report will be published and distributed as a publication within the Sida Evaluations series. The evaluation report shall be written in Word 6.0 for Windows (or in a compatible format) and should be presented in a way that enables publication without further editing.

The evaluation assignment includes the production of a Newsletter summary following the guidelines in Sida Evaluations Newsletter – Work Guidelines for Evaluation Managers and Consultants (Annex 2) and also the completion of Sida Evaluations Data Sheet (Annex 3). The separate summary and a completed Data Work Sheet shall be submitted to Sida along with the (final) draft report.

Annex B.

List of Persons Met

Directorate of Water Resources (DWR):

Patrick Kahangire, Director
 Dominic Kavutse, Project Coordinator Eastern Centres Water and Sanitation Project
 Watson Wakooli, Statistician (Monitoring and Evaluation)

Programme Coordination Unit (PCU):

Ian Arebahona, Programme Coordinator, PCU (DWR/Ministry of Water, Lands and Environment)
 Charles Tumwebaze, Programme Officer, PCU (Ministry of Health)
 Gilbert Kimazi, Programme Officer (WES), PCU (DWR/Ministry of Water, Lands and Environment)
 Stephen Omoit, Programme Officer (WES), PCU (DWR/Ministry of Water, Lands and Environment)
 Bakame Lubega, Acting Programme Officer (Social Mobilisation), PCU (Ministry of Gender, Labour and Social Development)
 Doreen Katusiime, Administrator, PCU, (DWR/Ministry of Water, Lands and Environment)

UNICEF:

WES Programme

Lloyd Donaldson, Chief of WES
 Sebunya Kiwe, Project Officer
 Margaret Kimoimo Odwong, Project Officer
 Edward Bwengye, Assistant Project Officer
 Agnes Bitature, Consultant to WES (Sanitation and Hygiene Promotion)

Other Officers

Anupama Rao Singh, Senior Programme Officer (BECCAD) and Acting Officer-in-Charge
 Iyorlumun Uhaa, Chief of Health
 Keith Wright, Chief of CCA
 Mohammed Parvez, Supply Officer
 Chris Adomati, Senior Procurement Assistant

Other Government Ministries:

Ministry of Health

Dr. Sam Zaramba, Director of Health Services
 Tom Mwebesa, Assistant Commissioner Health Services/Environmental Health Division

Ministry of Gender, Labour and Social Development

Joshua Ogwang, Acting Commissioner Community Development and Adult Education
 Maggie Mabweijano Kyomukama, Senior Women in Development Officer

Office of the Auditor General

E.C. Kiwano Mulyanga, Auditor

Other Organisations:

District Officials (Mpiqi District, Kyadonde County)

Marion Tukahuriwa, Assistant Chief Administrative Officer

Fred Kato Ssemugera, District Health Inspector and District WES Coordinator

Eng. Kigundu, Local Council III Chairperson, Kiira Sub-County

RUWASA Project

Disan Ssozi, Project Coordinator

Jan Erik Engström, Project Management Advisor

Patrick Okuni, Deputy Project Coordinator

Christer Rooth, Financial Controller

Kasifa Nantaba, Section Head Community Services

Gertrude Ngabirano, Section Head Technical Services

Alice Mango, Training Specialist

Others

Martin Onyach-Olaa, Project Coordinator for District Development Project and Local Development Programme, UNCDF/Ministry of Local Government

Epharaim Kamuntu, National Coordinator Private Sector Development Programme, UNDP

Persons the Team Would Have Liked to Have Met,
but Whom Were on Leave or Not Available:

Rwabeira Baira, Director, Directorate of Community Development, Ministry of Gender, Labour and Social Development

Mogens Mechta, Sector Advisor to DWR, Danida

Michel Sidibe, Representative, UNICEF

Bill Fellows, Project Officer, WES, UNICEF

Participants at 19 August 1998 Workshop:

DWR/PCU:

Patrick Kahangire, Director, DWR/MWLE
 Eng. Mugisha-Shillingi, Acting Commissioner Rural Water Development
 Ian Arebahona, Programme Coordinator, PCU (DWR/MWLE)
 Charles Tumwebaze, Programme Officer, PCU (Ministry of Health)
 Gilbert Kimazi, Programme Officer (WES), PCU (DWR/MWLE)
 Bakame Lubega, Acting Programme Officer (Social Mobilisation), PCU (MGLSD)
 Doreen Katusiime, Administrator, PCU, (DWR/MWLE)
 Watson Wakooli, Statistician (Monitoring and Evaluation), DWR/MWLE

Ministry of Health

Dr. Sam Zaramba, Director of Health Services
 Tom Mwebesa, Assistant Commissioner Health Services/Environmental Health Division
 D. Kamugisha, Head of Environmental Health Division

Ministry of Gender, Labour and Social Development

Augustine Butuuro, for Acting Commissioner Community Development and Adult Education
 Maggie Mabweijano Kyomukama, Senior Women in Development Officer

Ministry of Finance, Planning and Economic Development

Mark Williams, Economist

WaterAid

Michael Laing, Acting Country Representative

UNICEF:

Lloyd Donaldson, Chief of WES
 Sebunya Kiwe, Project Officer (WES)
 Margaret Kimoimo Odwong, Project Officer (WES)
 Edward Bwengye, Assistant Project Officer (WES)
 Agnes Bitature, Consultant to WES (Sanitation and Hygiene Promotion)
 Keith Wright, Chief of CCA
 Grace Ekudu, Planning Officer (CCA)

Annex C.

List of Documents Reviewed

Government of Uganda (GoU) – UNICEF:

"Master Plan of Operations with Programme Plans of Operation 1995-2000", April 1995. Includes Programme Plan of Operations for WES Programme.

Mid-Term Review documents:

"Mid-Term Review", 1997.

"Mid-Term Review Report, Volume I, Main Report (Draft)", November 1997.

"Mid-Term Review Report, Volume II, Programme Reports (Draft)", November 1997. Includes report for WES Programme.

"Mid-Term Review Report, Volume III, Self Assessment Study, External Review and Other Selected Reports", November 1997.

"Mid-Term Review, 17-18 March 1993, Recommendations, Presentation Papers & Discussion".

"Water and Environmental Sanitation Programme 1997 Mid-Term Review Report.

"Preparations for 1998 Annual Review and 1999 PPA (Draft 2)", 31 July 1998.

Programme Plans of Action (PPAs) for the WES Programme for 1995, 1996, 1997 and 1998.

"Specific Agreement Between the Government of Sweden and the Government of the Republic of Uganda on Support to the Water and Environmental Sanitation Programme, WES 1996-2000", 26 July 1996.

Summary of recommendations and follow-up for the following various reviews and evaluations:

"Sida-Supported Water and Sanitation Project in Uganda", Eva Poluha, 1993.

"Sida/CIDA Evaluation of SWIP and WATSAN Programmes", Evaluation Team, 1994

"Study on MIS for WES Programme", Centre Point Consultants, 1997.

"Review of Procedures and Structures Used to Implement WES Programme", Alpha Consultants, 1997.

"Review on Accounting and Monitoring", Ernst and Young (Jerker Thorvaldsson), 1996.

"MTR of WES Programme", GoU-UNICEF, 1997

"Evaluation of WES Programme", IRC-NETWAS, 1998.

Water and Environmental Sanitation Programme donor reports:

1996. Report to the Government of Sweden.

1997. Report to the Government of Sweden.

1997. Report to the Government of Norway on guinea worm eradication.

Water and Environmental Sanitation Programme Annual Reports for 1995, 1996 and 1997.

"WES Programme Strategy" (Draft), report from two-day retreat by members of the Programme Coordination Unit (PCU) and line ministries, June 1996.

Department of Water Resources (DWR) or Others, Specifically WES Programme-Related:

"Agreement for the Completion of the Bukuya Gravity Flow Scheme", 20 May 1998.

"Agreement for the Completion of the Kabarogi Gravity Flow Scheme", 20 May 1998.

"Annual District Material Release Report for July 1996 to June 1997", PCU, September 1997.

"District Advocacy/Sensitisation Meeting on Financing and Management of the Water and Environmental Sanitation Programme", PCU, June 1997.

"Guidelines for WES Programme Support to Districts" (3rd Revised Draft), PCU, February 1997.

Minutes of Inter-Ministerial Steering Committee (IMSC) meetings for rural water and sanitation projects in Uganda, 1996 to present.

Minutes of WES Programme Management Team (PMT) meetings, 1996 to present.

"Revised Plan of Action for WES Programme for the period January-December 1998", PCU. 28 April 1998.

"Summary of Various Districts", PCU, August 1998.

"Unit Costs for Construction Works", PCU, December 1997.

"WES Programme Report for 1996-97 Financial Year", M&E/DWR, September 1997.

"WES-MIS Process: Feedback on Process Implementation in Districts", M&E/DWR, August 1998.

Government of Uganda (GoU):

"Local Governments Act, 1997, Acts Supplement to the Uganda Gazette No. 19", Volume XC, dated 24 March 1997.

"National Gender Policy", Ministry of Gender, Labour and Social Development, 1997.

"Non-Governmental Organisations (NGO) Coordination Meeting. Proceedings of Meeting, Volume I: Main Report and Volume II Annexes, A Meeting Between the Directorate of Water Resources (DWR) and Water and Environmental Sanitation (WES) Sector NGOs", Ministry of Natural Resources, UNICEF and Regional Water and Sanitation Group for Eastern and Southern Africa (RWSG-ESA), 7 March 1997.

"Poverty Eradication Action Plan (A National Challenge for Uganda", Volume I, June 1997.

"Vision 2025, A Participatory Process for Formulating a Long-Term Vision for Uganda. A Document for National Consultations", October 1997.

"Women and Men in Uganda, Facts and Figures 1998", Ministry of Gender, Labour and Social Development, March 1998.

Mpigi District Council:

"Publication of Approved Budget 1998/99", a general announcement placed in the national newspaper "New Vision", 20 August 1998, page 35, by Mpigi District Council showing main budget lines, including WES.

UNICEF:

"Can the Districts Procure Supplies", note prepared by the Senior Procurement Assistant, 14 August 1998.

"Cash Assistance to Government, by Ministry", August 1998.

"Children, Change and the Road Ahead, Strategic options for UNICEF Work in Eastern & Southern Africa 1998-2000", UNICEF Regional Standing Committee on Strategic Planning, May 1998.

"Compilation of WES Programme Progress. District-Level Construction, Management, Training and Capacity-Building, 1995-97", compilation prepared by Assistant Project Officer (WES), 25 August 1998.

"GOU-UNICEF Country Programme 1995-2000 Strategic Thrusts", note prepared by Acting Officer-in-Charge, 12 August 1998.

Job descriptions of UNICEF WES Section Project Officers.

"List of WES Programme Training and Promotional Materials", list prepared by Assistant Project Officer (WES), 21 August 1998.

"Programme Priorities for UNICEF, May 1998 to December 2000" (Programme Instructions CF/PD/PRO/98-003), April 1998.

"Strengthening Institutional Development in WES Programme (Including Activities in 1998 PPA and Planned for 1999-2000", letter from Chief WES Section to Sida Programme Officer in Stockholm, 17 April 1998.

"UNICEF Strategies in Water and Environmental Sanitation", July 1995.

UNICEF WES Section correspondence files related to Sida support.

"Working Definitions", draft paper prepared by the CCA Programme Officer proposing pragmatic definitions for the CP as follow-up a recommendation from the MTR.

Sida:

"Bedömningspromemoria, Uganda WES Programme 1996-2000", Sida, 21 May 1996.

Studies, Reviews and Evaluations:

- "Capacity-Building for Financial Accountability and Verification of Accounts, Second Visit", Muyanja, Lwanga & Co., June 1998.
- "Evaluation of WES Programme Uganda", Evaluation Report Volumes 1 and 2, IRC and NETWAS, May 1998
- "Review of Procedures and Structures Used to Implement WES and Recommendations for Ways to Mainstream Accepted Ones into the Existing Institutional Framework and Mechanisms", ALFA Development Consultants and Contractors, August 1997.
- "Popular Participation in Sida-Supported Water and Sanitation Projects in Uganda", Eva Poluha, June 1993.
- "Privatisation of Low-Cost Water and Sanitation Facilities, Strategy Analysis Report", Cowi Consult/K2, June 1998.
- "Report on Management Information System for the Water and Environmental Sanitation Programme", Centre Point Consultants, Ltd., July 1997.
- "Report on Management Information System for the Water and Environmental Sanitation Programme", Centre Point Consultants Ltd., July 1997.
- "Review of Government Audit and Inspection Arrangements in Local Government" (Final Report), Price-Waterhouse, July 1998.
- "Review of the Sida/CIDA Support to the Water and Sanitation Sector in Uganda, (Final Report), Sida/CIDA Evaluation Team, January 1995.
- "Review on Accounting and Monitoring"; Ernst & Young (Jerker Thorvaldsson), October 1996.
- "Sector Programme Support Document, The Water Sector" (Draft), Nordic Consulting Group (NCG), November 1996.
- "SWIP Mid-Term Evaluation Report", Sida/CIDA Consultant Team, November 1998.

Documents From Other Programmes and Projects:

GoU-UNICEF CCA Programme

- "Community Information Handbook", first edition, June 1997.
- "District Orientation Community-Based Management Information System (CBMIS)", presently in draft form.
- "How to Help the Community Collect Information", second edition, July 1998.
- "Trainers' Guide to the Community Information Handbook", first edition, July 1977.

RUWASA Project (Danida-supported)

- "RUWASA Planning Workshop, Mbale, Mt. Elgon Hotel, 15-16 October 1997".
- "RUWASA Phase II Flowchart".

Eastern Centres Water and Sanitation Project (Danida-supported)

- "Guiding Principles".
- "Letter of Understanding between Eastern Centres Water and Sanitation Project and Bugiri Town Council".
- "Town Information Package", July 1998.

District Development Programme (UNCDF-supported)

- "How the Capacity Building Fund Works".
- "District Minimum Conditions for Accessing the Local Development Fund (LDF)".
- "District Performance Measures for the Local Development Fund (LDF)".
- "Sub-County Minimum Conditions for Accessing the Local Development Fund (LDF)".
- "Sub-County Performance Measures for the Local Development Fund (LDF)".
- "Parish, Village, Community Performance Measures for the Local Development Fund (LDF)".

Private Sector Development Programme (UNDP-supported)

- "Private Sector Development Programme (PSDP)".

Annex D.

Review of Follow-Up to 1996 Sida Evaluation

Follow-up on Jerker Thorvaldsson's report "Review on accounting and monitoring", 1996, in accordance with additional ToR.

WES planning system.

UNICEF-WES has still a developed system for work-plans (Programme Plan of Action) and budgets.

Break-down on district-level activities has been done in the WES Programme Plan of action 1998 in table 3.2.b. Detailed work-plans are attached for each district. When comparing the total figures with the break-down, they are however not the same. Grand total of the budget on page 1 shows Ushs 10,273.5 (conversion rate 1,000), while the grand total in table 3.2b shows Ushs 11,453.5. This figure corresponds to the summary of funding shown in each district's 1998 annual WES work-plan. However, the summary of the costs for approved activities in each district adds up to Ushs 12,015.5. For example Rukungiri approved amount Ushs 261.580 while funding shows Ushs 234.467.

Comparison between page 1 and table 3.2b:

Source	budget page 1	budget table 3.2b
GoU: Central	1,142.0	567.6
District	354.6	441.8
Sub/county	420.7	1,142.6
Community	1,917.3	3,694.0
UNICEF	<u>6,410.0</u>	<u>5,607.5</u>
Total	10,273.5	11,453.5

No distinction has been made between UNICEF's contribution on cash basis or in kind.

However, with the new decentralisation- and privatisation process. The division may not more be relevant, as districts are supposed to start purchasing locally.

UNICEF has divided their work-plan into four components: 1) Community enablement, Service delivery, 3) Resource mobilisation and 4) Policy development and quality assurance.

DWD(PCU) has developed their work plans and budgets since -96 to be in conformity with UNICEF's and also take into account the requirement from the government about reporting. (The government demands a special classification in type of costs). The sub/counties and districts have been very much involved in the planning for 1998, pursuant to the decentralisation policy.

Due to changes in the planning process the DWD's revised plan of action on WES for the period January - December 1998 was not ready until April 28, 1998. Due to differences in dates produced, additional funding and other procedural factors the DWD's budget shows other figures than the UNICEF's. Ushs (conversion 1.000).

Source:	DWD	UNICEF
GoU: Central	1,348.8	1,142.0
District	499.3	354.6
Subcounty	<u>1,221.6</u>	<u>420.7</u>
Sub-Total	3,069.7	1,917.3
Community	3,806.7	1,946.2
UNICEF	<u>8,848.1</u>	<u>6,410.0</u>
Total	15,724.5	10,273.5

The planning is now done on a 6-monthly-basis. This makes it easier to convert the plans to fit both UNICEF's financial year which ends at December 31 and the Government's which ends at June 30. The

fiscal year for the districts now also ends on June 30 (Before September 30). In the future it is hoped that the work-plans shall be transparent.

The DWD uses another component-concept than UNICEF: 1) Management, 2) Advocacy, 3) Training, 4) Sanitation Promotion and 5) Water Supply Development. The plans are very detailed and descriptive. To convert the planning under these concepts into UNICEF's terminology there is a need for recalculations.

Sub-counties and districts now prepare very detailed work-plans and budgets. The purchase of materials has been monetised. The Subcounties use a third way of component description: 1) Water Supply, 2) Sanitation and 3) Training and Capacity Building WES meeting. These can easily be translated into DWD's work-plans-concept.

The contributions from the communities have been included in the budgets by the sub-counties. Each sub-county now has their own work-plans and budgets.

The planning-systems on various levels are now more in line with each other, but still some recalculations have to be made, as UNICEF, DWD and sub/counties use different component descriptions. Sub-counties and districts are now very much involved in the planning process.

Release of funds.

See even below under 6. Transfer of Funds. The UNICEF still has a regulation requiring that cash-advances shall be accounted for within 6 months (training 3 months), if not the district in question is black-listed. This rule is good, as it is necessary to have non-negotiable principles. Although, this becomes a contradiction with programme goals, the implementation of the programme is delayed if no funds are made available.

The supervision from UNICEF and PCU has improved. The accountability procedures for cash-advances from UNICEF to districts have been simplified.

When decentralisation and privatisation are fully introduced the release of cash contributions and the supply of material will be more harmonised, as the districts and sub-counties will take a much more active part in procurement of materials. Still there are some delays in the release of funds from UNICEF and DWD. As an example, UNICEF released funds for the first quarter, 1998, to the districts by bank drafts on 30 May, 1998, and DWD released support for WES Programme activities for the month of May 1997 on August 1, 1997. The delay in connection with UNICEF is explained as due to a change in the UNICEF financial system and contributed 90% to the set-back + what has not yet been accounted for. According to UNICEF policy more funds are not released until previous Accounts are settled.

Progress and achievement reports.

Annual reports, semi-annual reports and quarterly reports.

UNICEF-WES still prepares their annual reports in almost the same way as before. There is no total overview of all expenditures incurred (in the Financial Report it is noted as n/a = data not available), no analysis of the few figures shown. There is no compiled consolidated annual report covering all expenses from all sources for the whole financial year neither is there any comparison between planned and achieved physical targets against the expenditure in question. As a result it is impossible to get any overall view of what has happened. In the Annual Report of 1997 on page 19. "The Financial report . 7.1. Summary of Expenditure Against Planned Budget" only shows the Expenditure under the UNICEF and GoU: Central budget. For GoU: District, GoU: Sub-county and Community it is noted n/a (= data not available). Furthermore, in notes it is stated "Figures provided for the Government of Uganda are through September, 1997." And "Figures provided for UNICEF --- are through the end of fiscal year 1997.", which means that the figures shown are not comparable as they do not cover the same period and there is not enough basic information shown to enable any useful analysis.

Chapter 9 of the Annual Report entitled: " Financial Utilisation Report for Funds from SIDA" only deals with funds provided and does not show the actual expenditure for each

component (in some cases it happens that provided funds have been returned). Up to 1997 there does not seem to have been any accounting or reliable measurement of the contribution from the community.

UNICEF has informed DWD about "UNICEF cash assistance to the WES Programme during GoU financial year: July 1997 to June 1998. For analysis-purposes it is important to know the size of the contribution from the community, e.g. it in PPA 1996 it was indicated to be 48% of the total budget and in the PPA 1997 to be as much as 49% of the total budget-amount. Expenditure for emergency is not separated from other component-expenditure.

GoU/DWD .No financial annual report has been issued, so far, covering all expenditure and funds for the programme. It is said, that formulation & submission of final accounts by districts, DWD & UNICEF is under way to be issued as consolidated accounts for the whole WES Programme and to be linked to follow-up of targets. It is also said, that a mechanism has been built to force the districts to submit final accounts regularly for activities within the WES-Programme. On both national level and district level financial accounts shall be traced to targets.

Unit costs (Standard costs) for operations on sub-county and village levels have been developed. As no final accounts for the whole programme are available, the actual cost for each operation/activity could not be followed and reconciled so far. After submission of the final accounts on a consolidated basis, data most probably can be broken down and the specific costs tracked. As the standard unit costs are used for planning purposes (PPA etc.) it is essential that they are related to actual expenditure and reconciled yearly.

So far no quality control system on physical work in implementation areas has been developed.

A proposed lay-out for a consolidated report is attached.

Some funds are used for emergency matters, these are not separately accounted for as they are recorded under the concerned components. There should be split of emergency and other expenditure, as emergency expenditure only covers short-term goals and in most cases can not be used for the long-term goals of the project.

Strengthening of PCU and auditing..

The PCU has the authority to follow-up & report on use of funds, income - expenditure, quality - quantity and performance of targets Vs planned. Due to limited resources (manpower and equipment) this follow-up has been very scarce so far.

Regional auditors through the Ministry of Local Government have made investigations as well as auditors from the Auditor General's office. In a few cases also Internal auditors have made audit checks. Normally work done by Internal auditors is not a real audit effort as they make so called "pre-audit", which from auditing point of view is not acceptable.

The auditing has been strengthened with audit-reports and recommendations, but still the follow-up from DWD/PCU and UNICEF on audit reports has to be more firm.

PCU and UNICEF-staff is not accommodated at the same office-premises. When it concerns the UNICEF-staff, there has to be a distinction between 1) programme officers as UNICEF's link to New York and 2) implementing officers - counterparts. Now the same UNICEF-WES-officer plays two roles. The most favourable situation for the WES-programme should be if 3 - 4 of the UNICEF-WES-officers were accommodated at the same office-premises as PCU, thereby taking a closer part in the implementation of the Programme and leaving their work as UNICEF-programme-officers to others.

5.Accounting system and cost-accounting.

Operational guidelines for the WES-programme have been developed. However, they do not fully cover the desired consolidated accounting-system and cost-accounting-system.

See in separate report "Financial Management and reporting.

No Accounts and Audit Unit has been set up. The PCU has an administrator, who seems to do a good work, with too limited resources. The function should be something like a financial controller. With 34 districts it has to be more than one person. An important task, at least during the inception period, is to supervise districts and sub-counties in their reporting, so that a final consolidated report will be possible. An integrated accounting-system with links to the Plan of actions, work-plans and governmental-system is very important. Therefore, resources have to be made available during the inception period. With the MIS (Management Information System) the collection of data on physical development seems to be ensured. The same effort has to be put on collection of financial data.

No Accounts Guideline has been developed. It has to be something like the MIS.

No Internal Audit Manual with guidelines for how to control the transaction within the WES-Programme, has so far been developed.

No Fixed Assets Register has been developed so far. Due to the fairly huge amount of equipment within the Programme it is important to have a Fixed Assets Register within the Programme for follow-up of Fixed Assets.

Transfer of funds.

Flow of funds in the Water and Environmental Sanitation Programme, WES, 2000.

Agreement

There are three agreements for the above-mentioned Programme:

Specific agreement between the Government of Sweden and the Government of Uganda on support to the Water and Environmental Sanitation Programme, WES 1996 - 2000.

Agreement between the Government of Sweden and UNICEF on support to the Water and Environmental Sanitation Programme, WES 1996 - 2000 in Uganda.

Agreement between the Government of Uganda and UNICEF on UNICEF Country Programme 1995 - 2000.

Funding

Donor's fund: Cash

The districts make their requests to DWD(PCU/WES), PCU analyses the requests for conformity to PPA and if approved, pass it to UNICEF WES-section.

UNICEF-WES-section studies the requests to ensure conformity to UNICEF procedures and guidelines. If approved, UNICEF pays the approved amount to districts with a bank draft as an advance and the district accounts for it directly to UNICEF. UNICEF specifies in its release-letter what the amount shall be used for and Districts are expected to adhere to the approved activity during implementation. Previously all individual receipts were sent to UNICEF, but this was against the Government's regulations, which require Government Auditors to examine all accounting documents in the Districts. Now UNICEF accepts a statement of accountability duly signed by all officers including the CAO (the Chief Administrative Officer in the District).

The monitoring follows the mainstream in the district, that is the governmental system. UNICEF gets accounting statements from the districts. Copies of these are circulated directly from District. The UNICEF cash-advances are recorded by UNICEF, through Cash Assistance to Government Report, which records Advances by Ministry Code, PV Number, cash code charged, amount advanced, amount liquidated and outstanding amounts broken down by age. This information is periodically shared with DWD/PCU. However, no monthly or quarterly statements are sent to PCU-WES.

The UNICEF WES-staff as well as PCU-WES-staff have access to receipts and are allowed to inspect the activities carried out.

Technically the UNICEF-funds are by-passing the government-system, as the funds are not sent to Ministry of Finance and from there to DWD to districts.

The UNICEF Cash funds are mainly sent directly to the districts, but can also be disbursed through DWD, line-ministries and so on, as long as they are within the PPA.

Donor's fund: in kind (supply).

The districts' request are included in the work plans approved for the WES-Programme. On the basis of PPA the DWD/PCU-WES makes a request to UNICEF. UNICEF-WES-section analyses it, processes the document for approved supplier and sends it to UNICEF Supply Unit for procurement. The purchase of materials has now been monetised. In accordance with the decentralisation-policy purchases can now be made locally. When decentralised possible overlapping between DWD/PCU/UNICEF purchases and the districts' purchases may occur. There can also be contradictions between the rules and regulations of UNICEF and the local Tender Board.

Goods are delivered to DWD-Luzira store under an official Release Order, which accepts these into Inventory and signs a Government Receipt a copy of this is returned to UNICEF. On requests the goods are delivered to the concerned districts. DWD sends to UNICEF-WES copies of Monthly Release Reports.

The accounting-records for the costs of supplies is kept by UNICEF. Copies of purchase orders are given to DWD, however DWD has so far not been given any monthly or quarterly statement of actual costs incurred, but a report for the financial year July 1997 - June 1998 is being compiled. No account-recording of this is done at DWD for the moment. However, copies of invoices are sent to DWD for stock-accounting purposes.

The DWD/PCU-WES store makes valued lists of goods transferred to districts.

Normally most of the offshore-supplies through UNICEF come towards the end of the calendar-year.

Donor's fund: Programme support and administrative support. (Staff Salaries, office expenditure and so on).

Records only kept at UNICEF, no statements submitted to DWD so far.

6.2.4. Funds availability:

The donor's fund is made available through three different funds:

- GR - General Resources Fund
- SF - Supplementary Fund (SIDA and so on)
- EF - Emergency Fund

Government of Uganda (GoU) fund.

GoU: Central Funds

From the Development Budget. The DWD makes requests for the amount provided, which it uses for the districts and for the running of the PCU/WES. The disbursements from DWD to the districts is not specified in detail in its letters to the districts, but based on approved work-plans. DWD-accounting dept keeps records of

these transactions and shares these with UNICEF. They make monthly releases to districts.

DWD informs UNICEF about transfer of money to districts through a copy of their letters, which UNICEF file, but UNICEF does not keep any records of it.

GoU: District funds.

These are recorded and monitored by the districts.

The process for the planning is delegated to sub-counties. The districts collect the work-plans from the sub-counties and compile them into a District development plan. WES Progress reports are done quarterly for the districts and sent to the Director DWD (attention PC-WES) with a copy to The Chief WES Programme UNICEF.

GoU: Sub-county funds.

These are recorded and monitored by the sub-counties.

65% of all taxes are retained in the sub-county, part of it shall be used for water and sanitation. Due to decentralisation the sub-counties are independent. They submit work-plans and progress-reports to the concerned district.

Community contributions:

The contributions from the communities are basically cash contributions for different activities carried out for the community. Here is also included supply of unskilled labour and locally available material.

When communities pay the contribution it is accounted for and recorded by the districts. The actual costs for unskilled labour and locally available material is at the moment not recorded and monetised.

In the plans of actions has the contribution - kind from the communities been monetised.

Consolidated reports

No consolidated records are kept or compiled for all funds made available for the programme neither at >UNICEF nor at DWD and some funds are not monetised (the contributions in kind by the community)

Stores.

The stock-accounting has been improved. However from various audit reports it can be seen, that improvements still need to be done at various places.

The dead stock (obsolete, non-moving, dormant or slow-moving) amounted to US \$ 983.319/95 at Soroti and to US \$ 390.351/66 at the Luzira store (some of it transferred from the Mbarara stores). At Soroti some items have not been valued, so the amount should be even higher than indicated above. It is said that the stock-items at Soroti-store only in rare cases can be used in the WES-Programme with the present set-up. Keeping dead stock is costly because of the related costs and could be of better use in the project. The stock values reported, were for the Lusira-stores as per June 1998 and Soroti-stores as per August 14, 1998.

In addition there are drilling equipment, vehicles and other equipment at the Soroti stores. Most of that equipment shall not be used anymore within the WES-Programme, as the public borehole-drillings have been abolished.

An Annual district Material Release Report as from July 1996 to June 1997 has been issued showing how much material has been transferred to the districts during the period. (\$312.398.36). Most probably this report will be on a 6-monthly-basis in the future.

The latest available lists of current or fresh stock (at Luzira) were as per October 1997. No later list could be produced because some of the newly received containers had not been recorded and/or valued. All items

have to be valued as soon as they reach the store.

With the new decentralisation- and privatisation-policy, the need for stores at district level will be minimised. Even the Luzira-stores will in the future be very small, and there shall be no need for a large store in Soroti.

Material procurement will in the future be more decentralised. In the Plan of action 1998 all materials have been monetised, so they can, in accordance with the decentralisation-policy, be purchased locally. When decentralised, there will be possible overlapping between DWD/PCU/UNICEF-purchases and the districts. There can also be contradictions between the rules and regulations of UNICEF and the local Tender Board.

The decentralisation of the purchases will work in line with developing a sustainable local logistic system. However there seems to be a need for a considerable amount of supervision, in order to get it to work smoothly. The supervision and training should be for district- and sub/county-officers and politicians, as well as for small contractors and the community.

Stock-accounting has been computerised at the centre.

As there have been so many comments from the auditors about deficiencies in the stock-accounting, the existing Stock Accounting Guideline (Manual) has to be refreshed.

Stock-valuations shall be done at the year-end. With the considerable amount of stocks at the moment, it will give a wrong influence in the cost-accounting procedures if this is not taken into consideration.

Extensive audit of stores seems to have been done during the last two years. These audit-reports have to be carefully followed up.

Advances.

UNICEF checks the advances issued by them regularly, and seems to have a good control of them. However black-listing of the non-accounting districts can prohibit a smooth implementation of the WES-Programme. See "2. Release of funds" above.

Still the advances from UNICEF are recorded as an expenditure of the programme even if no activity has been carried out at the time of recording. Even if shown as expenditure, they are also recorded in an advance-list so they are very easy to follow up. In the cost-accounting procedure the advances have to be taken into account. If an activity is not performed the cash is returned and credited back to the respective donor. Receipts are issued and filed.

GoU/DWD has, however, not yet any separate advance-list, they follow the advances manually by going through voucher by voucher. This cannot be considered a secure system. Separate independent advance-lists have to be maintained, in order to secure proper reconciliation of the advance-accounts.

Cost-effectiveness.

With the present accounting-system, costs can not be assigned properly to the specific activities shown in the Plan of Action. Nor has there, as yet, been any total physical progress-report comparing achievements with planned activities. It is therefore not possible to make any cost-benefit-analysis for the Programme. This is another valid reason for an Accounts and Audit Unit, which shall be responsible for integrated and consolidated accounts and progress reports. It is claimed, that this it is not possible within the Government existing procedures (recruitment freeze), if this is so, it has to be financed by the donors.

Conclusions:

There must be consistency between different Plans of Action and budgets issued at various places. Component description has to be reconsidered so that the same names and classifications are used by everybody.

Consolidated annual reports shall cover all funds, expenditure and components in the whole project, financially as well as physically so there can be follow-up between budgeted and obtained amounts.

Expenditure for emergency shall be separated from shown other expenditure.

Contributions from communities shall be estimated and calculated for incorporation in the annual reports.

Taking into account the cash contribution as well as the kind contributions in kind such as unskilled labour and locally supplied material. This is important as the contributions from the communities amount to an essential part of the budget.

DWD(PCU) shall have the responsibility for keeping the records covering the whole programme and thereby give a total overview of the actual picture. Clear guidelines about the flow of information must be issued so that the DWD(PCU) has the opportunity to cover everything.

Outputs and costs for activities shall be assessed in relation to the annual plan of action and shall also be analysed and explanations for deviations given.

Unit Costs (Standard costs) shall be reconciled yearly with actual costs, taking into account the stock-value and advances at the year-end

The Monitoring & Evaluation Unit and Administration at DWD/PCU has to be strengthened, and the previous suggestion about an Accounts and Audit Unit must be considered

Some UNICEF-WES-officers should be accommodated together with DWD/PCU-staff

Accounts Guideline must be developed

Fixed Assets Register to be maintained

Firm follow-up of audit-reports are a necessity.

A decision has to be taken about the dead stock and the equipment, which shall not be used anymore

Procedures for material procurement have to be reconsidered taking into account the new decentralisation/privatisation policy

Separate advance-lists shall be prepared at DWD/PCU

21/8/1998

Jerker Thorvaldsson

Annex E.

Review of Follow-Up to 1994 Sida/CIDA Evaluation

Follow-up of 1994 SIDA Evaluation.

Review of the SIDA/CIDA Support to the Water and Sanitation Sector in Uganda.

1. Planning, monitoring and evaluation.

According to the 1994 evaluation team the SWIP programme had used the Logical Framework Approach (LFA), while in Watsan no structured planning system had been introduced. According to MPO of 1995-2000 UNICEF Country Programme LFA was used to design it. The DWD has not used the approach. Still the planning system used by DWD for WES is well substantiated. When DWD made the work-plans for 1998 the districts and sub-counties were fully involved in the planning process. The demand was channelled from the bottom to the top. A WES Unit cost list was developed by DWD and used as a basis for the value-calculation, a procedure which has secured uniformity among the 34 districts. A weakness in the WES-planning process is that there are the three different component descriptions used by UNICEF-WES, by DWD/PCU and by the districts and sub-counties, respectively. This means that amounts and activities are compiled in different ways. As the break-down now used is so detailed, it is, however, possible to rearrange the figures for comparative-purposes.

Another weakness in the planning process is the compilation of impact indicators and targets. In the 1995 PPA Status for 1994 and Targets for 1995 and 2000 such figures were shown, at least partly. In the 1996 PPA only Targets for 1996 and 2000 were shown and no Status for 1995. The indicators and targets had also been changed. The same trend could be observed in the 1997 PPA. In the 1998 PPA the same Indicators and Targets as in 1997 were used but with no figures given. This shows in a nutshell the weakness of the present Monitoring and Evaluation system. Both the Government and the donors should be interested in the impact of the programme. However, if not the status is not known, it is difficult to plan any target impact.

The 1994 Evaluation Team indicated that the planning, monitoring and reporting systems of both WATSAN and SWIP were weak. They stated that "after 1991 the accounting system does not allow even for a rudimentary analysis of the costs of various activities". Improved Management Information System (MIS), covering collection of physical data, has recently been introduced, but is not yet fully working, as it is in the process of being implemented in some districts so far.

A monitoring and Evaluation Unit has been established at DWD/PCU. The duties of that office should be to do 1) the financial follow-up, 2) the physical follow-up and 3) the impact follow-up. Practically they, for the moment, only make the follow-up of the physical achievements compared to the planned targets, due to lack of resources (manpower and equipment). The validity of the data collected is not known, as no spot-checking of the data has been done. Still this system is not fully implemented in all districts. If all districts do not submit data, there cannot be a total overview of the development in the programme and the purpose of monitoring is not achieved. Few monitoring studies and/or surveys have been carried out.

In 1994 the team recommended "Improved data processing skills amongst project, districts and extension officers and in the communities". In connection with monitoring and evaluation there has been some improvement, especially at district level in connection with the Management Information System. As the monitoring system (both physical and financial) for a long time has been judged to be the weakest point of the Programme (1994 Evaluation, 1996 PPA etc.), it is now important that improvements really are done at all levels. The only way to do this is to give it priority and allocate more resources for it.

2. Reporting and Financial Management.

The reported shortcomings (1994) in appropriate reporting and monitoring-systems still remain. However some steps have been taken in order to review and improve the reports and systems.

The 1994 team commented: "The review of progress (in quantitative terms and financial reporting should be a rather straight forward affair, (they believed) that most of the required information is already available somewhere in the system." We have the same opinion today (1998).

The 1994 team reported on insufficiencies in the internal accounting system. Our findings 1998 are the same. Up to now DWD/PCU has kept the WES-Accounts manually and they have sometimes been lagging behind. The present accounting system (1998) is a single-entry-system done manually. Expenditures are identified by the item-lines (cost code numbers) against the approved votes. It is therefore difficult to identify the actual activity, for which an expenditure was made, from the books of accounts. However, from the middle of August 1998, the DWD/PCU-WES accounts will be computerised, which is a great step as the book-keeping will be safer. A consultant, Carl Bro, has developed the new computerised accounting-system.

The basis for an appropriate financial monitoring is that the basic book-keeping is done in a satisfactory way. In a report "Capacity Building for Financial Accountability and Verification of Accounts" by Messrs Muyanja, Lwanga & Co, Certified Public Accountants, June 1998 made for the UNICEF Country Programme, a lot of shortcomings are reported from many districts, such as:

- no up-to-date entering into the books of accounts
- no bank-reconciliations done
- no up to date bank statements
- documents poorly filed
- in some cases activity reports are not available.

Even if this report also covers other projects, than WES, in the UNICEF Country Programme, references about shortcomings for the WES-Programme are made for several districts. This indicates that there is a comprehensive and immediate need for supervision and internal control in order to strengthen the capacity at the district level in financial accountability. This findings also justifies the need of developing an Accounts Guideline for the WES Programme.

In 1994 the team reported "UNICEF does not prepare any comprehensive financial report, covering all Expenditure under SWIP and WATSAN". The same statement applies to the present situation of WES.

There is no consistency between the PPA and Annual Report, as an example:1997.

	Budget as per PPA US \$	Budget as per Annual Report US \$
GoU: Central	1,065	1,560
District	1,509	965
Sub-county	170	0
Community	8,214	0
UNICEF	<u>5,668</u>	<u>4,580</u>
Total	16,626	7,105

About the Utilization Report the 1994 team says: "The utilization reports are basically chronological lists of expenditures that have been charged to the donors,----- They do not relate to specific activities of the Programme. The utilization reports do not necessarily provide information on actual expenditures." Still the utilization reports are set up in the same way and no break-down of expenditures on activities or donors have been made so far. Supply purchases, purchases of equipment and advances are counted as expenditure as soon as occurred.

In the agreement between Uganda and Sweden it says: "Sweden shall be provided with an annual progress report containing an assessment of activities, outputs and costs in relation to the plan of operations and shall also analyze and explain deviations." Annual Reports have been submitted in 1995, 1996 and 1997, but do not answer to the requirements specified above. If SIDA has requested for any, we do not know, because it has not been able to trace any agreed minutes from the annual review meetings. In the agreement it is also stated that "Sweden shall be provided with copies of yearly audit reports covering all financial transactions within the

programme, whether financed by Sweden or not, since the end of the period covered by the previous audit report." Such reports have never been submitted to SIDA. On our request, it was not possible for us to get any in August 1998.

Qualitative assessment of progress is still basically lacking as it was 1994.

The 1994 team scrutinised the Progress Reports. In quantitative aspects there has been progress through the M & E's internal reports to DWD. This is, however, not reflected in The Annual Reports.

3. Equipment and materials.

The 1994 team mentioned that the stock value was extremely high. In April 1996 IMSC approved (decided) to dispose of some land and the fixed assets thereon and inject the funds into the ongoing WES-Programme. It was valued by the Chief Government Valeur to 560 million shillings but nothing further seems to have been done. The Director of DWD tried to push the matter in October 1997, without results, it seems although there are contradictory statements about it. Anyhow no money has so far been paid back to the WES-Programme.

The present stock-value is still too high. It was not possible at the time of our review to get a print-out of the actual stock-value in August 1998, because all items were not yet valued.

Luzira, current stock, latest available value, October 1997, US \$	579,549
" , dead stock, June 1998 US \$	390.352
Soroti, dead stock August 1998, however not all valued US \$	<u>983.319</u>

Total	US \$	1.953.220
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in addition there are stores at district-levels, but not of any higher value.

Redundant stock should be sold out soonest possible and the money should go back to the WES-Programme. The purchase of stock has been booked as an expenditure when the purchases were done. When doing cost accounting this has to be taken into consideration.

Still there is a lot of redundant equipment at the Soroti store, not included in the amount shown above. This redundant equipment also has to be sold out. Only part of the amount obtained for the sale of redundant equipment shall go back to the WES-Programme, as some of the equipment comes from other projects.

Too much capital has been tied up in redundant stock and equipment. For better store management there should have been a closer follow-up on this matter.

4. Spare parts supplies.

The 1994 team stated that according to Government policies, the spare part supply should be privatised and districts stores should gradually be phased out. Local purchase has, so far, only been done to a very limited extent. However in the 1998 PPA purchase of material has been monetised in order to encourage the district/sub-counties to make purchases from local shops.

There is a study going on to establish a policy, procedures and guidelines for the privatisation of construction of low-cost Water Supply and Sanitation Facilities. Even if actions are in process, not very much has been done since 1994. Privatised supplies and distribution of spare parts and equipment, has to be given priority now.

5. Administration Costs.

The 1994 team spent some time trying to estimate the administrative costs of the programme. Due to some difficulties in adding up all costs they, at that time, had to make some estimates. In the PPA 1998 the Programme specific costs for administrative services provided by UNICEF amounted to US\$ 457,000 and for Administrative Support it was budgeted to US \$ 149,000, in total US\$ 606,000, which represents 9,5% of donor expenditure. As it is not easier now, to get actual costs as compared to 1994, no further estimates of the total administrative cost are made.

In addition there are administrative costs at UNICEF New York, DWD, PCU, line-ministries, district-level, sub-county level and so on. Even in the activity-budgets there are some "hidden" administrative costs such as

purchase of equipment, materials and so on.

However, it can be concluded that the administrative cost has been reduced through staff reductions made.

6. Cost-Effectiveness.

The 1994 team tried to analyse the cost-effectiveness of the Programme. "Unfortunately, it turned out that results of the analysis were meager, due to inadequacies in the monitoring, reporting and accounting systems.

--- The degree of cost effectiveness at activity level could not be established." Even if the monitoring, reporting and accounting systems are under development for improvement, it is still in 1998, as reported above, impossible to make a proper cost-effective analysis.

7. Conclusions.

Reconsider the component-description for uniformity reasons.

Compilation and follow-up of Impact targets and indicators must be further developed

The shortcomings resulting from lack of a fully developed Monitoring and Evaluation System should be considered immediately. Monitoring and evaluation procedures and capacity are not sufficient and need to be strengthened.

Additional resources should be given to Monitoring and Evaluation (manpower and equipment)

Impact targets and indicators, both present status and planned, have to be followed for an efficient monitoring of the programme to obtain consistency concept.

Progress reports must be improved with regard to:

- a) quantitative aspects
 - qualitative assessments (basically lacking)
 - financial reporting (no comprehensive financial reports prepared for the moment).

SIDA ought to demand annual progress reports with assessment of activities, outputs and costs in relation to the annual plan of operation.

SIDA ought to demand audit reports every year covering all financial transactions.

The computerised accounting has to be speeded up.

Redundant stock and equipment must be sold and funds ploughed back into WES. Now too much capital is tied up.

Districts shall be encouraged to make purchases from local shops.

Immediate supervision of districts as there is a need to strengthen the capacity at district level in financial accountability.

A basis for calculation of administrative costs has to be developed.

Cost effective analyses have to be carried out.

Jerker Thorvaldsson
21/8/1998

Annex F.

Principles of RUWASA Project

The Principles of RUWASA II

Districts are the implementing agencies of the Project.

The Project Office shall provide professional guidance and backup support to the Districts.

Districts shall pay their share of direct project costs and provide staff as stipulated in Letters of Understanding and the Project Document.

Communities shall pay their share of capital costs of their sanitation and water facilities as stipulated in Letters of Understanding and the Project Document.

All construction work shall be carried out by the private sector.

Communities are responsible for operation, maintenance and repair of their sanitation and water facilities.

Districts shall ensure that communities fulfil their obligations as stipulated in Letters of Understanding.

Districts shall ensure that at least half the members of Water User Committees are women, and actively promote equal gender representation at all administrative levels.

Districts shall ensure that installation of improved latrines and practice of good hygiene is actively promoted at community level.

Disbursement and accounting of funds shall be as stipulated in Letters of Understanding.

For the period of the Project, Districts shall use the same accounting system as the Project.

6 October 1996

Annex G.

List of WES Programme Training and Promotion Materials

(Source: UNICEF WES Section, August 1998)

See following pages

SN	Name and type of material	Date developed	For whom	
1	Guidelines for WES Programme support to districts	1996	All districts supported by WES Programme	1 (
2	Letter of Understanding	to be done within the remaining part of 1998	To be discussed, agreed upon and signed with WES supported district	
3	Basic information on WES	May 1998	To be used as part of information sharing with WES partners including NGOs, districts and donors	
4	Community Mobilisation Guidelines for district and extension staff	Draft to be done within the remaining part of 1998	To be used as a reference document by DMTs and extension workers	

5	Sanitation Guidelines for district and sub-county leaders and Schools	Draft prepared in May 1998	To be used by the stakeholders at all levels but especially within districts as guidelines and reference materials	
6	Participatory tools for WES including WES posters	October 1997	To be used by facilitators of district and extension staff and during "training activities at WUG/WSC level	
7	Helping water users to plan and look after money	1992 (by the then SWIP team)	Being used by extension/district staff to train WSCs	i
8	U2 Technical Manual for Pump Mechanics	December 1994	Being used as part of training community pump mechanics. To be given out as reference material for the pump mechanic	
9	National Sanitation Guidelines: Technical Options	October 1997	Being used by district and extension workers	s s
10	Gender Approach in WES	March 1996	Being used in WES supported districts	
11	The Management of WES: Funding, Accounting and Staffing	Extracted from the 1996 guidelines for WES Programme support to Districts 1998	Being used in IDMs, DLC sensitisation and DMT meetings	
12	Monitoring and Evaluation of WES in the district	1997	Being used in IDMs and DMT meetings	
13	Activity flow chart within the district and communities	Draft to be done within the remaining part of 1998	To be used in all WES supported districts by partners	
14	Operation and Maintenance of Water Supplies	1997	Being used in IDMs, DLC sensitisation and DMT meetings	
15	Demand Responsive Approach in WES Development	1998	All districts supported by WES Programme	

16	Promotion of NGO collaboration/coordination in WES Districts	March 1997	All districts supported by WES Programme	
17	Unit Cost Guidelines for WES	Late 1996	All districts supported by WES Programme	
18	WES Advocacy Package for Councillors and other leaders	June 1997	Facilitator's notes for District Local Council sensitisation on WES	
19	Mobilisation for low cost water and sanitation technologies	In progress since May 1998	To be used by PCU and DMTs	i
20	Guidelines for implementing the Kampala Declaration on Sanitation 1997	May 1998	All districts supported by WES Programme	
21	Supervision checklist for national and district officers	May 1998	Being used by PCU and district staff	
22	Participatory Tool Kit for Cholera Prevention	March 1998	Used by National Cholera Control Task Teams to train district staff	i t
23	Home Visiting Observation Checklist	March 1998	Used by National Cholera Control Task Teams to train district staff	i t
24	WES Management Skills ⇒ district level staff ⇒ sub-county level staff	Use existing materials		
25	WES Practical Skills ⇒ district level ⇒ extension staff ⇒ GFS masons ⇒ hand augered well masons ⇒ spring masons ⇒ latrine masons ⇒ water source caretakers	Use existing materials		
26	Privatisation Guidelines	Being drafted by a consultant	To be used by the key partners in WES Programme	

27	UPE Sanitation Support Guidelines	Draft in Progress	To be used by DMTs and school management committees	t
28	Sanitation Planning and Budgeting Information for Sub-county Leaders	July 1998	Being updated to include privatised implementation of WES	
29	Support to Private Sector Development ⇒ orientation of district officers ⇒ orientation of district tender boards ⇒ training of local contractors	Being drafted as part of the consultancy for private sector involvement in Low cost WES interventions	To be used in training district level teams and contractors	
30	Training Local Drama Groups in Behaviour Change	Being drafted	Draft to be used to train drama groups	
31	Guidelines for Hygiene Education in UPE schools	Being developed	For school management committees and DMTs	
32	How to Protect a Spring	September 1988	Being used by spring masons and extension workers	
33	Choosing, Building, using and maintaining Ventilated Improved Latrines	1988	Used by extension worker and district staff	t
34	Booklets for caretakers ⇒ protected spring ⇒ hand pump ⇒ GFS tap stand	1988 GFS being prepared by the GFS unit, DWR	For caretakers, as a reference material for roles and responsibilities	
35	Training of Health workers and Community Development Assistants in Schools of Hygiene and Nsamizi Training Institute	No standard material. Tailor made	For Extension workers	r
36	Management for Sustainability of WES	Contracted out to IRC and NETWAS	For District level staff	
37	Home Improvement Initiative	July 1998	For extension staff	

DLC	District Local Council	RUWASA	Ru
DMTs	District Management Teams	SWIP	So
DWR	Directorate of Water Resources (formerly known as DWD)	U2	Ug
GoU	Government of Uganda	Unicef	Un
IDMs	Inter-District Meetings	UPE	Un
IRC	International Water and Sanitation Centre, the Hague	WES	Wa
NETWAS	Network for Water and Sanitation	WATSAN	Wa
NGOs	Non- Governmental Organisations	WSCs	Wa
RTWSP	Rural Towns Water and Sanitation Programme		

Annex H.

Compilation of WES Programme Progress

District-Level Construction, Management, Training and Capacity-Building, 1995-97

(Source: UNICEF WES Section, 25 August 1998)

See following pages

1995

SN	Activity	Plan		Achieved	
		Target	Budget in Ug. Shs.	Done	
	<u>Water Supply</u>			Unit rates	
1	Spring Protection	2000	1,308,000,000	1174 x 654,000	76
2	Borehole Rehabilitation			644 x 200,000	12
3	Iron Removal Plants			2 x 150,000	30
4	Borehole Motorised	300	2,729,025,000	286 x 9,096,750	2,6
5	Manual/Augered	500	491,500,000	267 x 983,000	26
6	Hand dug wells	100	248,900,000	164 x 2,489,000	40
7	Infiltration galleries			2 x 983,000	1,9
8	GFS Completed schemes	22	1,200,000,000	5 x 60,000,000	30
9	GFS On-going	10		19	
10	Rain Water Catchment tanks 20m3	60	123,978,000	121 x 2,066,300	25,
11	Valley Tanks/Dams Improved			62	
12	Water Testing			1137 x 1000	1,1
	<u>Sanitation</u>				
13	Slab Casting yards			35 x 2,000,000	70,
14	Slab Production ⇒ VIP			6707 x 20,000	13
15	⇒ sanplats			17011 x 2500	42,
16	Institutional latrines ⇒ VIP	300		244	
17	⇒ sanplats			428	
18	Household latrines ⇒ VIP	800		1790	
19	⇒ sanplats	28000		9592	

1995 (continued)

SN	Activity	Plan		Ach	
		Target	Budget	Done	Ex
	<u>Training and Capacity Building</u>				
20	Advocacy ⇒ National			8 x 2,000,000	16,
21	Advocacy ⇒ Districts	30	77,040,000	5 x 2,568,000	12,
22	District Steering Committee/ District Management Committee (DSC/DMC) meetings held			81 x 96,000	7,7
23	Inter-District Meetings (IDMs) held			6 x 11,160,000	66,
24	Intra-District Meetings held				
25	WES Skills ⇒ District officers	450	78,492,600	30 x 174,428	5,2
26	WES Skills ⇒ Extension staff	400	48,466,400	117 x 121,166	14,
27	Operational Skills ⇒ Hand Pump Mechanics	200	24,900,000	61 x 124,500	
28	⇒ Spring Masons	200	24,900,000	31 x 124,500	3,8
29	⇒ Hand Auger	200	24,900,000	23 x 124,500	2,8
30	⇒ GFS Artisans	20	2,490,000	31 x 124,500	3,8
31	⇒ Latrine Masons				
32	Community Mobilisation/Management	15500			
33	Water and Sanitation Committees (WSC) formed	3000			
34	Water Caretakers Trained	3000			

1996

SN	Activity	Plan		Achieved	
		Target	Budget	Done	
	<u>Water Supply</u>			Unit rates	
1	Spring Protection	1200	784,800,000	945 x 654,000	61
2	Borehole Rehabilitation			373 x 200,000	74,
3	Iron Removal Plants			0	
4	Borehole Motorised	330	3,001,927,500	253 x 9,096,750	2,3
5	Manual/Augered			456 x 983,000	44
6	Hand dug wells			206 x 2,489,000	51
7	Infiltration galleries			10 x 983,000	9,8
8	GFS New schemes	5	300,000,000	4 x 60,000,000	24
9	GFS On-going	25	-	24	-
10	Rain Water Catchment tanks 20m3	150	309,945,000	179 x 2,066,300	36
11	Valley Tanks/Dams Improved		-	11	-
12	Water Testing	2400	2,400,000	920 x 1000	92
	<u>Sanitation</u>				
13	Slab Casting yards			19 x 2,00,000	38,
14	Slab Production ⇒ VIP	10000	200,000,000	5645 x 20,000	11
15	⇒ sanplats	60000	150,000,000	7773 x 2,500	19,
16	Institutional latrines ⇒VIP	150		318	
17	⇒ sanplats			339	
18	Household latrines ⇒ VIP			2282	
19	⇒ sanplats	60000		9430	

1996 (continued)

SN	Activity	Plan		Ach	
		Target	Budget	Done	Ex
	<u>Training and Capacity Building</u>			Unit rates	
20	Advocacy ⇒ National	3	6,000,000	3 x 2,000,000	6,0
21	Advocacy ⇒ Districts	30	77,040,000	7 x 2,568,000	17,
22	District Steering Committee/ District Management Committee (DSC/DMC) meetings held			70 x 96,000	6,7
23	Inter-District Meetings (IDMs) held	12	133,920,000	6 x 11,160,000	66,
24	Intra-District Meetings held	Not applicable			
25	WES Skills ⇒ District officers	90	15,698,520	25 x 174,428	4,3
26	WES Skills ⇒ Extension staff	300	36,349,800	186 x 121,166	22,
27	Operational Skills ⇒ Hand Pump Mechanics	100	12,450,000	38 x 124,500	4,7
28	⇒ Spring Masons	120	14,940,000	110 x 124,500	13,
29	⇒ Hand Auger	28	3,486,000	74 x 124,500	9,2
30	⇒ GFS Artisans	50	6,225,000	39 x 124,500	4,8
31	⇒ Latrine Masons	2500	311,250,000	222 x 124,500	27,
32	Community Mobilisation/Management	2400		3349	
33	Water and Sanitation Committees (WSC) formed	15000		2523	
34	Management for Sustainability**				
35	Water Caretakers Trained	2400		1553	

** Cost not readily available now 8/25/98 4:15:35 PM but to be sent later

1997

SN	Activity	Plan		Achieved	
		Target	Budget	Done	
	<u>Water Supply</u>				
1	Spring Protection	1000	654,000,000	438 x 654,000	2
2	Borehole Rehabilitation	180	36,000,000	155 x 200,000	3
3	Iron Removal Plants			0	
4	Borehole Motorised	150 + 150 (private)	2,729,025,000	144 x 9, 096,750	1,
5	Manual/Augered	400	393,200,000	297 x 983,000	2
6	Hand dug wells	150	373,350,000	150 x 2,489,000	3
7	Motorised Shallow Wells	200	205,400,000	2 x 1,027,000	2,
8	GFS New schemes	5	300,000,000	9 x 60,000,000	5
9	GFS On-going	25		21	
10	Rain Water Catchment tanks 20m3	121	250,022,300	109 x 2,066,300	2
11	Valley Tanks/Dams Improved		-	1	-
12	Water Testing	2500 (tests)	2,500,000	325 x 1000	3
	<u>Sanitation</u>				
13	Slab Casting yards	-	-	6 x 2,000,000	1
14	Slab Production ⇒ VIP	5000	100,000,000	5275 x 20 20,000	1
15	⇒ sanplats	20000 (& 10000 private sector)	5,525,000	3473 x 2500	8,
16	Institutional latrines ⇒VIP	210 (& 2000 private sector)	-	106	
17	⇒ sanplats			569	
18	Household latrines ⇒ VIP			885	
19	⇒ sanplats	65000		2430	

1997

SN	Activity	Plan		Ach	
		Target	Budget	Done	Ex
	<u>Training and Capacity Building</u>				
20	Advocacy ⇒ National	2	4,000,000	2 x 2,000,000	4,0
21	Advocacy ⇒ Districts	34	87,312,000	5 x 2,568,000	12,
22	District Steering Committee/ District Management Committee (DSC/DMC) meetings held			54 x 96,000	5,1
23	Inter-District Meetings (IDMs) held	12	133,920,000	6 x 11,160,000	66,
24	Intra-District Meetings held	NA			
25	WES Skills ⇒ District officers			12 x 174,428	2,0
26	WES Skills ⇒ Extension staff			82 x 121,166	9,9
27	Operational Skills ⇒ Hand Pump Mechanics	240	29,880,000	43 x 124,500	5,3
28	⇒ Spring Masons	120	14,940,000	31 x 124,500	3,8
29	⇒ Hand Auger	90	11,205,000	37 x 124,500	4,6
30	⇒ GFS Artisans	45	5,602,500	1 x 124,500	12
31	⇒ Latrine Masons	950	118,275,000	142 x 124,500	17,
32	Community Mobilisation/Management	2846		1495	
33	Water and Sanitation Committees (WSC) formed	2846		1030	
34	Management for Sustainability **				
35	Water Caretakers Trained			1495	

** Cost for Management for Sustainability Training *not readily available now (8/25/98 4:15:35 PM) but to be sent later*

Notes: *Achievements are subject to confirmation with the on-going Management Information System Initiative.*

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