Introduction:

A budget (derived from old French word baguette, purse) is a quantified financial plan for a forthcoming accounting period. A budget is a financial plan for a defined period of time, usually a year. It may also include planned sales volumes and revenues, resource quantities, costs and expenses, assets, liabilities and cash flows.

Budget tracking is increasingly being used as a development tool to ensure that government funds are used effectively and efficiently, and are not lost to corruption or siphoned off. Budget tracking helps governments, citizens and civil society organizations ensure that allocated public resources reach their intended beneficiaries. This guide gives a short introduction to budget tracking and draws upon lessons from DORP experience in budget tracking.
You need to make sure people can participate in decisions about water and sanitation services, so you can understand how to meet their needs. This is based on the principle of participation.

Civil society organizations (CSOs) can act as connectors between stakeholders and as catalysts that can trigger politicians to take action. CSOs also can make use of existing platforms to fulfil their connector role.

**Major 3 objectives of the Manual**

1. Readers will understand and know about the WASH and IWRM.

2. Readers will know about the budget tracking process and relevant service providers.

3. Readers will understand about WASH budget monitoring methodology, strategy, process and its management.

Development Organization of the Rural Poor (DORP) is a non-government organization working with Budget Tracking since 2008 engaging community people through mobilization. However, throughout the journey it has different experiences and challenges which bring responsibility for DORP to prepare a guideline on Budget Tracking thus contributing in Sustainable Development Goals by sharing and inspiring others to join in the movement.
How to Start:

There is a growing body of evidence showing that, when ordinary people have access to budget information, coupled with the skills and opportunities to participate in the budget process, the resulting engagement between government and citizens can lead to substantive improvements in governance and service delivery. Public budgets translate a government’s policies, political commitments, and goals into decisions on how much revenue to raise, how it plans to raise it, and how to use these funds to meet the country’s competing needs, from bolstering security to improving health care to alleviating poverty.

What is WASH and IWRM?

Water, sanitation and hygiene (WASH) services and IWRM depend on each other. To ensure a sustainable supply of good water quality drinking water for all, water sources should be properly managed. Integrated Water Resource Management (IWRM) has been defined by the Global Water Partnership (GWP) as “a process which promotes the coordinated development and management of water, land and related resources, in order to maximize the resultant economic and social welfare in an equitable manner without compromising the sustainability of vital ecosystems”.

WASH is an acronym that stands for “water, sanitation and hygiene”. Universal, affordable and sustainable access to WASH is a key public health issue within international development and is the focus of Sustainable Development Goal 6.

Water, sanitation and hygiene (WASH) should be linked to integrated water resources management (IWM). Firstly, because water quality/quantity for WASH is dependent on water resources management and secondly because sanitation service waste can pollute water resources. Linking WASH and IWRM is needed to ensure sustainable WASH services. Addressing these linkages from a narrow problem-based perspective seems most feasible but they can also be addressed within the wider, holistic context of a catchment or a landscape approach. Making the linkages between the WASH and IWRM sectors is essentially a political process, in which the interests and needs of the WASH sector need to be brought to the table, and negotiated with other water using sub-sectors. In that, the voice and needs of civil society organizations are major keys.
Understanding budget tracking:

Budget tracking is the monitoring by citizens and/or civil society of government spending. Budget tracking is also known by other names, such as the ‘Public Expenditure Tracking Surveys’ (PETS) or ‘evidence-based budget advocacy’. It is about ‘tracing the flow of public resources for the provision of public goods or services from origin to destination’. It also intended to oversee the financial involvement in this sector while it also provides a roadmap to the decision makers in their attempt to address the commitment of the politician as well as government. A lot of set activities have been done under the approaches to engage the community in the budget preparation process, e.g. Pre-budget session, Open budget session, Public Hearing etc.

Approaches of WASH Budget Tracking:

There are four Approaches in the initiative which lead the activities and bring the outcome thus achieve the objective. These are as follows,

Campaign and Promotion
Mass campaigning proves to be a valuable method to raise awareness in the community on WASH budget allocation processes and meetings. In addition to putting up large banners in open spaces in the villages, staffs drive through villages with loud-speaking cars at the eve of important budget meetings. This enables villagers to attend these meetings and voice their demands.

WASH Service Monitoring
The WASH service provider is an important stakeholder in the WASH service and value chain. To find out whether WASH service providers actually fulfil their responsibilities, such as managing water supplies or sanitation services, household surveys are used. In mobile surveys community members are asked to give insight in which WASH services they do and do not receive. At the same time, Budget Clubs use community-based monitoring tools to interview the service providers about the WASH services they provide, how they do this and which challenges they encounter during this process.

Lobby and Advocacy
Raising awareness and empowering people at community level is one thing, but this should be supported by lobby and advocacy activities. On local and sub-district level, quarterly meetings are organised in which WASH budget spending is discussed, but focus on national advocacy activities via television and newspapers is as important.
In Bangladesh, like many countries, local governments are obliged to organize pre-budget and open budget sessions in which community members are informed about WASH budget spending and allocation. These sessions are also the perfect platforms for the communities to enter into dialogue with the policy makers, voice their needs or lobby for better spending processes? After these meetings, the budget plans are displayed on large banners in open spaces in the communities, to make the process transparent and make sure governments can be held accountable. Collection and review of National Budget documents is also an integral part of WASH Budget monitoring.

Budget Tracking Tools:

There are some tools to track budget like Inclusive and Gender Responsive WASH Budget Monitoring Tool, School WASH Checklist, Open Budget Dialogue, Public Hearing, Wall Writing, Quantitative Service Delivery Survey (QSDS), etc.

The budget cycle

The process of setting a government budget, approving it, spending it and reporting on it, can be seen as a cycle. A link for better understanding the cycle is as follows,

https://www.internationalbudget.org/2017/02/making-budget-cycle-budget-formulation-stage/
**Why Budget Tracking:**

Budget tracking fits well with advocacy as it assists civil society in monitoring government spending on specific sectors and/or on tracking implementation of government spending at the local level. It works particularly well with local-level advocacy as it enables communities to influence how the local budget is spent, helping to ensure that the money allocated by local government is used for its intended purpose and spent on issues that need addressing in the community. Budgets can only be effective instruments of policy implementation and transformation when they incorporate public participation. There are many benefits if the government increases transparency. Public participation in the budget recognizes that people have the political responsibility and the right to determine their political destiny and to ensure that priorities in the budget will positively transform their lives and that of their communities.

**Stakeholders of Budget Tracking:**

The parliament can make an important contribution by expanding its oversight role throughout the budget cycle. There are many benefits if the government increases transparency. There is a growing international consensus and compelling evidence demonstrating that fiscal transparency is directly linked to improved social outcomes and greater economic stability.

Local Government is the key role player in Budget Tracking process. They received fund from different programs directly or indirectly. Appropriate planning with coordination can make most use of the budget.

Understanding of relevant issues would enable the community to identify its strengths, weaknesses and opportunities. These will facilitate the community to identify needs and priorities and request the local authority to provide or increase the budget.
Budget Tracking, A part of Accountability Mechanism:

An accountability mechanism refers to a mechanism which offers citizens and stakeholders the opportunity to engage in current local government processes, such as open budget sessions, monitoring tools, citizen scoring, in order to give feedback on the WASH services received, and monitors the progress made. Downward accountability is the demand placed on actors to be accountable for the people for whom they provide services to and support that is being established gradually.

Diversity in regions:

The concept of diversity encompasses acceptance and respect. In order to achieve systemic change, the program must embed transformational change within all relevant concept and stakeholders in WASH and IWRM sector. There are many issues relevant to budget tracking which changes in line with geography, culture and economy. We have to modify the process based on the learning and situation that differs from place to place like water security may not be an issue for one region where people are much more aware of the pollution or they do not have enough water to manage. Sustainable WASH services very much depend on IWRM which is a vast concept include lot of issues.
Inclusive and sustainable WASH services:

Social inclusion is understood as a process by which efforts are made to ensure equal opportunities for all, regardless of their background, so that they can achieve their full potential in life. It is a multi-dimensional process aimed at creating conditions that enable the full and active participation of every member of the society in all aspects of life, including civic, social, economic, and political activities, as well as participation in decision-making processes. Inclusion is not just about improving access to services for those who are currently excluded but also supporting marginalised people to engage in wider decision-making processes to ensure that their rights and needs are recognized. In order to achieve social inclusion, one needs to recognize that people are different and need different forms of support and resources to ensure that their rights are realized.