



Tracking district budgeting and expenditure on rural water services in Uganda



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1.0 INTRODUCTION

1.1 Trends in financing WASH services in Uganda

Financing for the water and environment sector in Uganda has shown a declining trend over the years. The proportion of the budget allocation to the sector declined from 5.6% to 2.8% over the period 2008 - 2013 years (MWE 2013) while the allocation in absolute terms increased from 193 billion shillings (US\$ 64 million) to 308 billion shillings (US\$ 103 million). Despite the increasing volume of financing to the sector, there is concern among sector stakeholders that the financing is not in sync with the population growth estimated at 3% per annum and the National development targets for delivering for delivering safe water. Access to safe water in Uganda has stagnated at 64% of the population over the last five years (MWE 2013).

There is contention over the allocation of funds between investments in new water supply facilities; covering recurrent costs of operation and maintenance; and direct support. Uganda has a formula for allocation of financial resources to District Local Governments under the District Water and Sanitation Conditional Grants (DWSCGs). According to the Water and Sanitation sector guidelines 2012, Local Governments are advised to allocate as follows:

- a) Rural Water Supply Facilities not less than 70%.
- b) Software activities for rural water supply and sanitation up to 8%.
- c) Rehabilitation of boreholes and Piped water schemes up to 13%.
- d) Construction of sanitation facilities up to 3%
- e) Supervision, monitoring and DWO operational costs up to 6%

Operation and Minor maintenance is a responsibility of water users and is covered through tariffs and contributions from water users.

This relatively low allocation of the financial resources towards recurrent costs to support maintenance of water supply facilities is thought to limit the ability to provide adequate levels of service. And indeed functionality of rural water supplies has been stagnant at about 84%. A study conducted by the IRC Triple-S initiative in eight districts in Uganda showed that 88% of the households surveyed receive a sub standard level of service that doesn't meet the basic norm for at least one of the four water parameters (quality, quantity, accessibility and reliability) (Bey et al, 2014). The low level of performance is partly attributed to the resource constraints at district level and the imbalances in budget allocation towards investment in new water facilities versus post construction support activities.

1.2 Objective of the Study

In view of these findings, IRC has conducted a budget expenditure tracking study in Kabarole and Lira district to get a better understanding of how these macro financial trends work out at district level. The study specifically seeks to understand the financial flows, the district budget and expenditure on different rural water activities, and analyze changes in the size of budgets.

The aim of the district budget tracking exercise is to enable the District Water Office to collect and analyze data to establish trends in financial flow in the rural water sector and whether there has been a shift in the amounts of funds allocated for the different cost categories;. IRC intends to use the findings to influence the resource allocation process in the districts and generate evidence to inform sector on balancing investment and recurrent costs. It is also our intention to repeat this exercise with certain frequency (annual or biannual) if considered of relevance by district government and other stakeholders.

1.3 Structure of the report

This report starts by providing some of the key concepts, drawing on the life-cycle costing approach. It then provides the methodology through which the study was carried out. It then presents the results, thereby highlighting the overall budgets and expenditure, the sources of funding (district government and NGOs), and the break-down of expenditure over life-cycle cost categories. It ends with conclusions and recommendations.

1.4 Conceptual framework and methodology

1.4.1 Conceptual framework: life-cycle cost categories

The costs of a water services consists of several components including:

- i. Costs related to its initial development (both infrastructure development and software activities such as setting up a service provider and training),
- ii. All the recurrent costs associated with providing services at a defined level to a defined user population over time,
- iii. Costs of operations and maintenance
- iv. Expenditure on direct support activities provided to local level stakeholders.

Table 1 : Cost components of water services (Fonseca et al., 2011)

Capital expenditure – hardware and software (CapEx)	Expenditure on fixed assets such as physical infrastructure (for initial construction or system extension), and the accompanying ‘software’ such as capacity-building.
Operating and minor maintenance expenditure (OpEx)	Expenditure on labour and materials needed for routine maintenance which is needed to keep systems running, but does not include major repairs.
Capital maintenance expenditure (CapManEx)	Renewal, replacement and rehabilitation costs which go beyond routine maintenance.
Expenditure on direct support (ExpDS)	Costs of ongoing support to users and local stakeholders, for example on local government or district support staff.
Expenditure on indirect support (ExpIDS)	Costs of higher-level support, such as government planning, policymaking and regulation.
Cost of capital (CoC)	Costs of servicing capital such as repayment of loans

For purposes of this study, we focus on the following cost categories:

- CapEx; districts are co-responsible for developing new water infrastructure, budgets for this go through the districts’ planning and budgeting system
- CapManEx; many communities are not covering the costs of replacement. And often districts – and their donors – end up carrying out major replacement or rehabilitation works, often in the form of projects

- ExpDS; districts are responsible for monitoring and supporting the performance of Water and Sanitation committees

We thus explicitly exclude from this analysis:

- OpEx. Communities are fully responsible for these costs. And indeed, districts do not chip in to these costs.
- ExpIDS. These are costs incurred at higher levels than the district, and thus fall outside the scope of this studyCoC. To our knowledge, all costs associated with loans, are born directly by central government and are thus not going through district budgets.

Apart from the cost categories, it is also important to differentiate between budgets, allocations, disbursements and expenditures. These are defined as follows:

- **Budget:** the total amount and its break-down of what districts plan for and submit to national government for financing
- **Allocation:** the total amount and its break-down of what national government approves of the submitted budgets
- **Disbursements:** the total amount and its break-down of what national government actually transfers to a district
- **Expenditure:** the total amount and its break-down of what a district local government actually spends on water supply

There may be differences between these amounts. For example, the allocated amount to a district may be less than what is budgeted for. And the actual disbursements may be lower than what was allocated, e.g. because of delays in processing the disbursements.

In this study, we look at all these except allocations.

About the districts

Kabarole District in Western Uganda has a population of 433,200 of which 86 % has access to safe water. The majority of those served use point water supply facilities (77%), mainly shallow wells. Seven piped systems (six Gravity Flow Schemes and one pumped ground water system) serve approximately 23 % of the population. The functionality rate in urban and rural areas is 78 % and 82 % respectively. Kabarole District has 1,888 domestic water points, 84 of which have been non-functional for more than 5 years and are considered abandoned. Kabarole has 2 counties and a municipal council, 15 rural sub-counties and 6 town councils. The National Water and Sewerage Corporation (NWSC) provides water to Fort Portal Municipal Council.

Lira District in Northern Uganda has a population of 403,100 of which 90% have access to safe water. The Sector Performance Report (SPR) 2013 indicates that there are 1269 safe water sources, of which 458 are protected springs, 330 are boreholes, 391 are shallow wells, 58 rural household tanks, 7 dams, and 32 tap stands. Operation and Maintenance of these facilities is a challenge: the SPR 2013 reports that 74% of rural water supply facilities are functional. Lira is composed of 1 county and 1 Municipal council, 9 sub counties and 4 divisions.

2.0 Methodology

The districts' budget tracking exercise was conducted in four main phases covering a period of about four months

- Phase 1: Preparatory activities including conducting a workshop to understand the methodology for data collection; identification of the NGOs to be contacted; allocation of roles to the team members; scheduling of buy-in meetings at national and district levels; and preparation of the relevant logistics to enable the team conduct the exercise.

- Phase 2: Data collection which involved actual collection of data from the District Water Office (DWO) and from the targeted NGOs in the two districts.
- Phase 3: Data entry and analysis which involved collation and aggregation of the different cost categories by each financial year and presenting these in appropriate tables and graphs to enhance visual appeal and for easy comparison purposes.
- Phase 4: Report writing and publishing which involved actual writing of an analytical report from the budget tracking exercise and sharing it with the relevant stakeholders.

2.1 Data collection

Financial data was collected on had been budgeted; what had been disbursed and what had been spent by the 2 districts on rural water services over the last four financial years (2009/2010 to 2013/2014). It was not possible to obtain data for financial year 2013/2014 because at the time of finalising data collection, districts had not yet submitted their reports for the year.

Primary data on districts budgets and plans was collected from both districts in May 2014. The District Water Office (DWO) provided an entry point into the district and the District Water Officer was the key contact throughout the exercise.

The data collected from the district local government included the amounts from the District Water and Sanitation Conditional Grant (DWSCG) released by the Ministry of Finance, Planning and Economic Development (MoFPED). This included all data on CapEx, CapManEx and the direct support provided by the district. However the direct support costs computed under the District Water and sanitation Conditional Grant do not show the complete picture. Staff costs are not incorporated since salaries for local government staff are sent directly from Ministry of Public Service. The salaries are not part of the conditional grant. Therefore the staff costs were analyzed separately to allow comparison of; actual conditional grant allocations, expenditure with the recommended sector allocation schedules. Data was also collected from;

- Ministry of Water and Environment –Technical Support Units 2 and 6
- NGOs involved in delivery of WASH related services in the 2 districts.

While it was possible to obtain some budget data from NGOs like HEWASA, JESE and UNICEF in Kabarole district, it was not possible to get budget data from any of the targeted NGOs in Lira district. Even the budget data obtained from the three NGOs in Kabarole did not provide the complete picture of the full costs for staff time and all the direct support activities.

2.2 Data processing and analysis

Data was directly entered into a specifically set-up data base which had been configured to automatically compute the estimated cost categories for each financial year as reflected in the districts budgets and plans.

All collected expenditures have been converted into Uganda Shillings, using the WASHCost share currency converted (downloadable under <http://www.ircwash.org/news/washcost-share-put-cost-data-advanced-reports>). All expenditures were corrected to accommodate inflation.

All the costs related to investment and maintenance of water services were analyzed. These include; costs initial development (both infrastructure development and software activities such

as setting up a service provider and training it), as well as all the recurrent costs associated with providing services at a defined level to a defined user population over time, including the costs of operations and maintenance, expenditure on direct support activities direct to local level stakeholders.

3.0 RESULTS AND DISCUSSIONS

3.1 Process for planning and budgeting rural water services in Uganda

Planning for rural water and sanitation services in Uganda is decentralized. The districts are responsible for overseeing the planning process. Each District Water Office (DWO) starts by developing a five-year District Development Plan, which sets out a medium term strategy to improve water and sanitation in the district, outlining the local water sector strategic objectives, priorities, targets, strategies, approaches and opportunities, and detailing the resources and technology mix proposed for different sub counties in the district. The district development plan is then updated annually through a participatory process that starts with prioritisation of water and sanitation issues at the lower local government level. The District leadership then invites NGOs active in water and sanitation to incorporate in their plans into an integrated District Development Plan.

MWE develops Water and Sanitation Sector Schedules/Guidelines every financial year, which are prepared to guide the District local Governments in the implementation of water and sanitation sector activities. These guidelines include references to sector policies and strategies; provide guidance on workplan and reporting requirements; and set down sector standards, principles and procedures. Recommendations for the DWSCG allocations within a District are also included.

3.2 Overall District Budgets and Expenditure

Table 2 shows the conditional grant budgets and expenditure for Kabarole and Lira districts for the financial year 2009/10 to 2012/13.

The Kabarole district budget showed a declining trend over three consecutive financial years from 2009/10 – 2011/12. The budget allocation fluctuated a lot from one year to another but overall reduced by 35%, compared to 2009/2010. On the other hand expenditure increased from 81% of the budget allocation to 101% over the same period (2009/10 -2011/12) and down to 47% in 2012/13.

The budget for Lira showed an increasing trend for two financial years (FY 2010/11 and 2013/13) with the highest allocation recorded in 2010/11. The sharp decline that followed in 2011/12 was attributed to creation of a new district (Alebtong) that was carved out of Lira, leading to a reduction in the population from 669,900 to 403,000 people, and the resultant reduction in budget allocation. The expenditure showed an increasing trend from 51% in 2009/10 to 88% in 2011/12 and then down to 66%. The gradual increase in expenditure for both Lira and Kabarole districts was attributed to deliberate efforts made by Technical Support Units to follow up and fast track the procurement process in the districts. According to MWE Sector performance report 2012, the delay of procurement of service providers is the main cause for under expenditure in the districts. Capacity of the district water office is also another issue; Lira has only two staff in the DWO while Kabarole has four staff. This partly explains why expenditure rates of funds in Kabarole are higher than that of Lira.

Table 2: District Conditional Grant Budget and Expenditure for Kabarole and Lira

FY	Kabarole					Lira				
	Budgeted (Million UGX)	Budget (000 US\$)	Spent (Million UGX)	Spent (000 US\$)	% Spent	Budgeted (Million UGX)	Budget (000 US\$)	Spent (Million UGX)	Spent (000 US\$)	% Spent
2009/10	605	202	489	163	81	810	270,000	411	137	51
2010/11	522	174	522	174	100	963	320,833	623	208	65
2011/12	394	131	397	132	101	560	186,767	493	164	88
2012/13	442	147	210	70	47	789	263,067	517	172	66

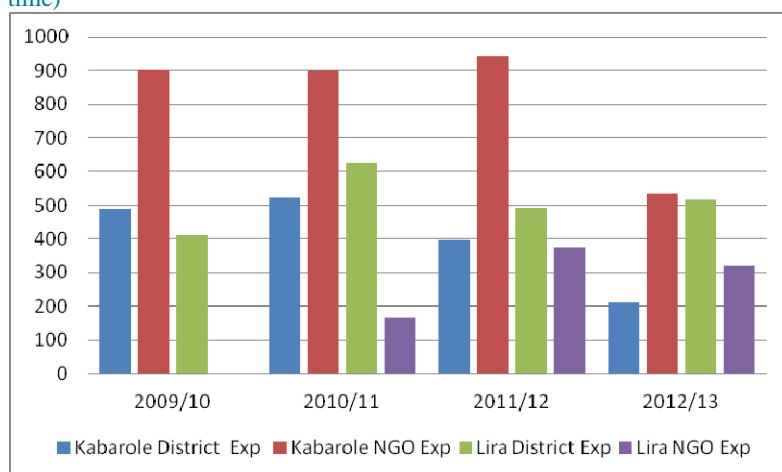
3.3 District and NGO Expenditure

In addition to the conditional grants for water and sanitation, a number of NGO's also invest in the Water and Sanitation activities in the districts. Data was collected from four NGOs in Kabarole and 1 NGO in Lira. However, for the financial year 2009/10 no NGO data was available in Lira.

Table 3 : Expenditure of NGOs on Water

FY	Kabarole District		Lira District	
	NGO Exp (UGX Millions)	NGO Exp (000 US\$)	NGO Exp (UGX Millions)	NGO Exp (000 US\$)
2009/10	902	300,667	0	0
2010/11	899	299,800	165	54,934
2011/12	941	313,667	374	124,567
2012/13	534	178,167	320	106,533

Figure 1: District and NGO Expenditure on water 2009/10 – 2012/13 in million shillings (excluding district staff time)



NGOs make a significant contribution to the overall expenditure in the districts. In Kabarole the NGO contribution was 64% of the overall expenditure for three consecutive financial years 2009/10 -2011/12 and increased to 70% in 2012/13 whereas in Lira it increased from 20% in 2011/11 to 38% in 2012/13. At the National level, the overall contribution of NGOs to Water

Supply and Sanitation (WSS) in 2012/13 was 12% of the budget. Though the contribution appears to be small, it is a significant part of the overall expenditure at district level.

3.4.1 Per Capita Investment Cost

Per Capita investment cost is one of the 11 golden indicators that MWE uses to track performance of the WASH sector. It is described as the average cost per beneficiary of new water and sanitation schemes. According to MWE the National benchmark for Per capita investment cost for new water and sanitation schemes is US\$ 45. Table 4 shows per capita investment costs for new rural water supply facilities in Lira district. Data for Kabarole was incomplete hence the capita investment costs were not computed.

The costs computed are only for investment point water supply facilities; protected springs, shallow wells and deep bore holes while data on new population served is based on the design estimates for different water supply technologies. Lira per capita costs are much lower than the National average costs published in the Sector performance report 2014. The big difference observed in 2009/10 and 2011/12 was partly attributed to incomplete reporting on retention funds for contractors held by the districts and paid after completion of works. The funds reported in lumpsum and it was difficult to allocate to the corresponding water supply technologies and to estimate the new population served.

Table 4: Per capita costs for investment in new water supply facilities in Lira

FY	New population served	Per capita cost (UGX)	Per capita costs (US\$)	National average (US\$)
2009/10	8400	30,111	10.0	41
2010/11	4200	103,390	34.5	47
2011/12	7500	55,536	18.5	44
2012/13	6600	75,415	25.1	35

3.3 Break-down of District Water and Sanitation Conditional Grant Budgets over cost categories

Analysis of the actual district budgets for Kabarole and Lira over the period 2009/10 – 2012/13 shows that capital expenditure is allocated up to 90% of the grant which is 20% more than the recommended allocation whereas less than 5% of the grant is allocated towards direct support. The actual allocations for direct support are less than half of the recommended allocation. The Figures 3 and 4 show the breakdown of the conditional grant budgets for Kabarole and Lira districts. The Lira budgets had some anomalies, no allocation was made for Direct Support in two consecutive financial years (2010/11 and 2011/12) yet all the costs incurred by the DWO in monitoring and for post construction software activities after construction are categorized under direct support. The anomalies make it difficult to accurately interpret the budgets. However, it is clear that the vast majority – and probably much more than the recommended 70%, go into CapEx.

Figure 2: Allocation of Kabarole DWSCG Budget by Life cycle cost categories

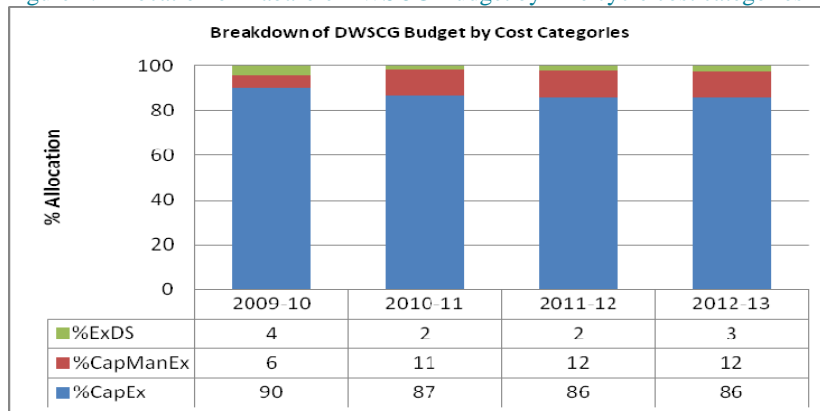
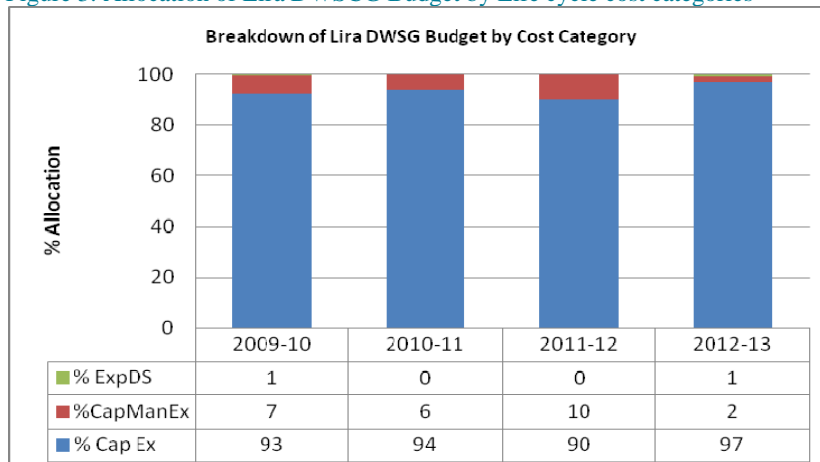


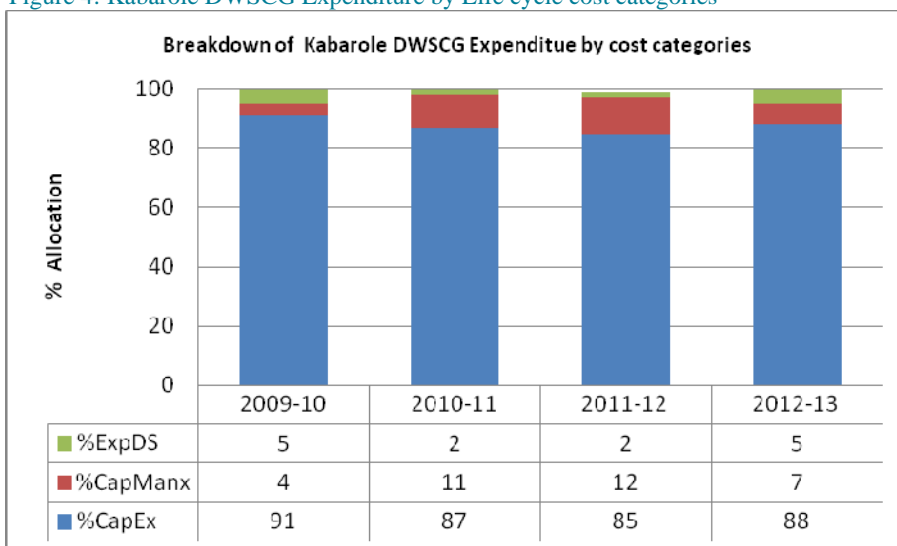
Figure 3: Allocation of Lira DWSCG Budget by Life cycle cost categories



3.4 Breakdown of District Water and Sanitation Conditional Grant Expenditure over cost categories

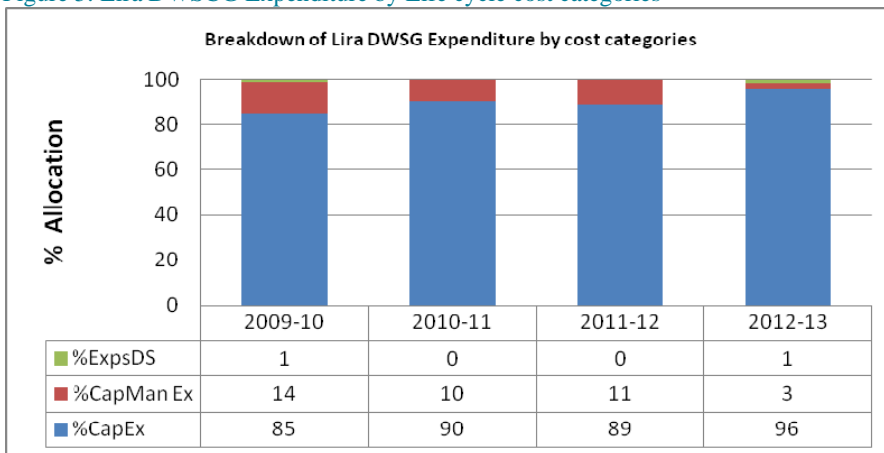
The Kabarole DWSCG expenditure was in line with the budget over the four financial years analyzed with no outstanding variations. However, there was a sharp increase in allocation of capital maintenance expenditure from 4% in 2009/10 to 11% in 2010/11 then increased further to 12% before declining to 7% in 2012/13. The allocation for direct support also doubled from 2% in 2011/12 to 5% in 2012/13.

Figure 4: Kabarole DWSCG Expenditure by Life cycle cost categories



The Lira DWSCG expenditure was consistent with the budget for two financial years 2011/12 and 2012/13. The financial years 2009/10 and 2010/11 showed variations mainly on capital maintenance expenditure that was twice the budgeted allocation and as a result capital expenditure declined by 4-8%. However, the overall analysis of the expenditure shows a relatively flat trend slight variations over the years .

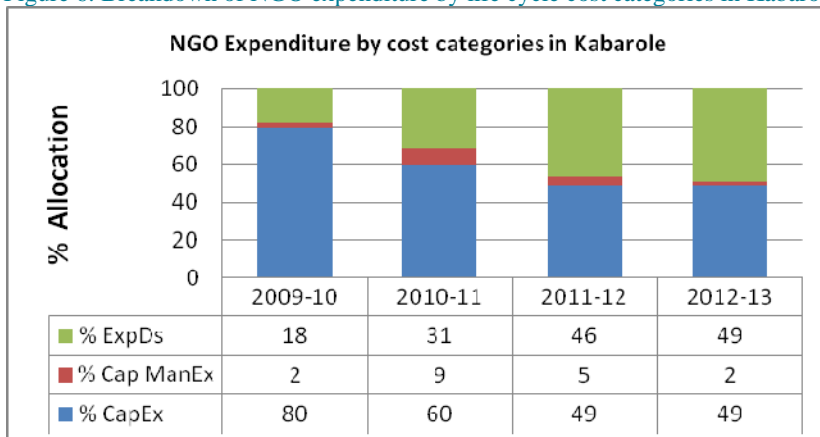
Figure 5: Lira DWSCG Expenditure by Life cycle cost categories



Breakdown of NGO Expenditure by Lifecycle Categories

The NGO expenditure was analyzed and categorized in according to different life cycle cost categories; Capital expenditure (CapEX), Capital maintenance expenditure (Cap ManEx), and Direct Support (ExpDs). CapEx dropped from 80% in 2009/10 to 49% in 2012/13 while expenditure on direct support increased from 20% to 49%. Cap ManEx varied from 2 to 9% with no clear trend. Figure 2 shows the breakdown of NGO expenditure by cost categories.

Figure 6: Breakdown of NGO expenditure by life cycle cost categories in Kabarole



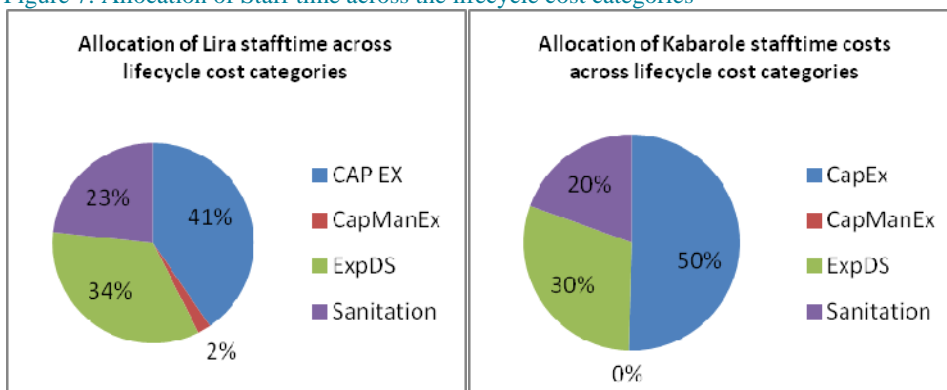
3.5 Allocation of District Stafftime

The salaries of Local Government staff are sent directly from Ministry of Public Service to the Local Governments. The conditional grants sent by Ministry of Water and Environment do not include staff salaries. For this study, the costs of stafftime were not included in the calculation of direct support costs to make it easy to compare actual DWSCG allocations, and expenditure, with the recommended allocation formula. The stafftime allocation was therefore analyzed separately.

The allocation of stafftime to different Water and Sanitation activities was analyzed based on the budgets for the financial year 2013/14. The following steps were followed;

- Clustering of the budgeted activities in the different lifecycle cost categories
- Estimating the number of days for implementing the different activities
- Calculation of the cost of stafftime for the different activities based on the monthly salaries

Figure 7: Allocation of Staff time across the lifecycle cost categories



Though the allocation of the DWSCG on Direct Support expenditure is low (2-5%) as shown in the previous section, upto 30% of the staff time of the DWO is spent on direct support activities

in both Lira and Kabarole while 40 – 50% of the time is spent on Capital expenditure activities. Stafftime on activities related to Capital maintenance expenditure remains low at less than 2%.

3.6 Breakdown of Overall District and NGO expenditure over cost categories

Analysis of the overall expenditure for the Districts and NGOs over the cost categories showed that direct support costs ranged from 18% - 49% for Kabarole and 8% - 41% for Lira compared to the district conditional grant expenditure of 2-5%. This implies that NGOs allocate more resources to direct support.

The ideal per capita cost for direct support according to the WASHCOST is estimated at US\$ 1 per year (Burr and Fonseca, 2011). However, the average per capita costs for direct support in Kabarole and Lira were US\$ 0.3 and 0.2 per capita per year which is 5 times less than the ideal cost.

Figure 8: Overall expenditure by Kabarole District and NGOs per cost category

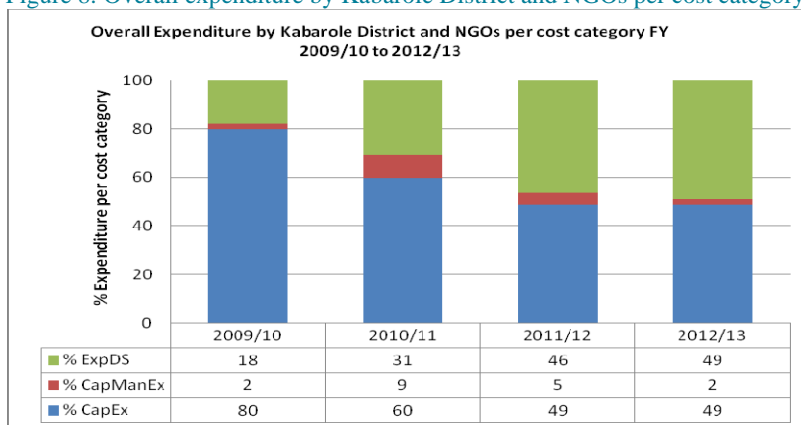
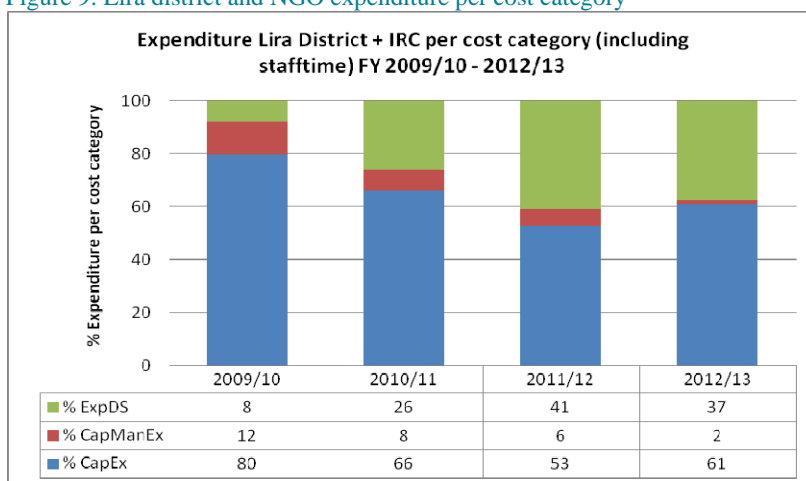


Figure 9: Lira district and NGO expenditure per cost category



On the other hand the overall expenditure on capital maintenance in the districts remained low 2 – 12% even after computing the combined district and NGO expenditure. Capital maintenance expenditure was still below the 13% benchmark of the District conditional grant guidelines.

4.0 CONCLUSION AND RECOMMENDATIONS

4.1 Conclusion

This study found that there is a clear process and guidelines for planning and budgeting for Water activities with an explicit formula for allocation of resources for different cost categories; Capital Expenditure, Operation and maintenance, Capital maintenance expenditure and Direct Support. However, there was no strict adherence to the guidelines in the two districts. There is a big imbalance in allocation of budgets and expenditure on different cost categories with investment in new water supply systems taking up to 90% of the grant while the recurrent costs (direct support and Capital Maintenance Expenditure) share only 10% or less. Expenditure on direct support is the most marginalized at less than 5%. The actual allocations are less than half of the recommended allocation. Capital Maintenance Expenditure is also much lower than the recommended allocation.

The amounts budgeted and spent varied quite a lot from one year to another. Particularly in Lira the variation in budget and expenditure was high. The capacity to absorb funds was low partly due to lower staffing levels. Lira district had 2 out of the 5 staff as recommended by District Implementation Manual while Kabarole had 4 staff.

NGOs make a big contribution to Water Supply and Sanitation. At National level they contribute 13% of sub sector budget whereas the contribution at district level varies from 20% - 70% of the overall expenditure. NGO expenditure is mainly allocated towards Capital investment and Direct Support. Expenditure on Capital Maintenance was still lower than the benchmark recommended by the conditional grant guidelines. This showed that neither the districts nor the NGOs are paying adequate attention to Capital maintenance.

The low district expenditure on direct support is partly countered by NGO interventions. The NGOs spend upto 40% of their resources on direct support and partly fill the gap. However, the combined expenditure of districts and NGOs is still less than the WASHCOST benchmark for direct support. The WASHCOST benchmark is 5 times more than the current level of spending.

4.2 RECOMMENDATIONS

MWE should consider elevating the status of DWSCGs to Policy directives that Districts Local should adhere to while implementing WASH activities. The guidelines should also be clear on penalties for non compliance. At regional level, the TSUs should closely monitor and report on adherence of District Local governments to the grant guidelines to ensure balance in investment and recurrent costs for rural water supply.

The TSUs to support districts in strengthening use of District Budget conferences and DWSCC meetings in planning for conditional grant and NGO allocations to ensure that recurrent costs for rural water supply are adequately budgeted and planned for.

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