

A

FINAL REPORT OF THE

**BUDGET TRACKING AND ANALYSIS FOR WASH IN LIRA AND KABAROLE
DISTRICTS**

SUBMITTED TO

THE COUNTRY DIRECTOR

KABAROLE RESEARCH CENTRE

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List of Acronyms

AMREF	Africa Medical Rescue Front
CNHF	Conrad N. Hilton Foundation
CoC	Cost of Capital
DWSCGs	District Water and Sanitation Conditional Grants
GoU	Government of Uganda
HEWASA	Health through Water and Sanitation
IRC	International Resource Centre
JESE	Joint Effort to Save the Environment
KCCA	Kampala Capital City Authority
KRC	Kabarole Research Centre
MOFPED	Ministry of Finance Planning and Economic Development
NDP	National Development Plan
NEMA	National Environment Management Authority
NFA	National Forestry Authority
NGOs	Non-Governmental Organizations
NWSC	National Water and Sewerage Corporation
RWSS	Rural Water Supply and Sanitation
SDGs	Sustainable Development Goals
UNICEF	United Nations International Children's Emergency Fund
UNMA	Uganda National Meteorological Authority
UWSS	Urban Water Supply and Sanitation
WASH	Water Sanitation and Hygiene
WCCC	Weather Climate and Climate Change
WfP	Water for Production
WHO	World Health Organization
WRM	Water Resources Management
WSDF	Water and Sanitation Development Facility

Executive Summary

Access to Water, Sanitation and Hygiene services are critical in ensuring people enjoy a good standard of living and that their rights are fulfilled. Despite the Government of Uganda (GoU) effort the WHO/UNICEF joint monitoring report 2021 reports that 20 million people in Uganda do not have access to a basic water source, 34 million people do not have access to basic sanitation services and 33 million people cannot practice good hygiene.

The Kabarole Research Centre with funding from WaterAid undertook a budget and expenditure analysis study in Lira and Kabarole districts to get a better understanding of how these macro financial trends work out at district level. The study specifically sought to understand the financial flows, the district budget and expenditure on different rural water activities and analyze changes in the size of budgets for a period of FY2020/21 – 2022/23.

The key findings from the survey indicated that the Government of Uganda continues to make investment into the sector although this funding has stagnated over the last many years. At a district level, the study findings show that local governments continue to grapple with reduced funding from the center which has affected their service delivery levels. This reduction has been met with a similar trend especially with the off-budget support from the Non-Governmental Organizations which have equally reduced their funding to the districts, in some instances beyond 40% in a given financial year.

The Non-Governmental Organizations have committed most of their resources to Capital Expenditure (CAPEX) which account for an average of 60% of their investment in the districts followed by direct support and capital maintenance for the WASH infrastructure.

The study also established that despite the funding and in some cases reduced funding, districts still grapple with full absorption of the released funds. This continues to undermine service delivery. For instance, at the National level, over UGX 208.12BN of the development donor was unspent over a period, a trend that had been on-going even in the previous years. It can therefore be argued that poor WASH service delivery in the districts is not largely explainable by inadequate funding but low absorption capacities in the districts, among others. This also explains why NGOs have now resorted to project support to the districts

The study also established that within the two districts under review, there has been a noticeable reduction in the locally generated revenues. This is because the establishment of new administrative units from these districts affected the most productive parts of the mother districts and hence, reduced local revenues, which has incapacitated the ability of these districts to effectively plan for WASH services.

The analysis of funds transferred to these districts indicates that districts commit very little amounts to community-based engagements which are aimed at education, awareness creation and mobilizing community action towards WASH especially sanitation and hygiene.

The study concluded that current WASH investment in Uganda is lower than what is required according to the target budget allocation and expenditure levels under the NDP III aimed at realizing the targets there under to grow and develop the human capital of the Country. The key limitation to this study was the inconsistencies of the data at the district and ministry levels. Relatedly, a lot of data that would have informed this study was not available and some which was, the custodians were not willing to share it to enrich this study. This was, however, harmonized using the data from the planning unit at the district level and expenditures from the Ministry of Water and Environment sector Performance Review Reports for the period 2020- 2023 as well as the Budget framework papers for the years under review

1.0 Introduction

This report presents findings of the Budget tracking and analysis exercise carried out in two districts where the WaterAid and KRC project of CNHF operates. The exercise was undertaken by KRC and its partners. Budget tracking and analysis is part of KRC's role under the Research and Governance initiatives.

Over the past decade, Government of Uganda prioritized investment in WASH infrastructure as a means of unlocking productivity and ensuring a healthy population to further its national objectives and development aspirations. The Water sector has over the last ten years continued to receive one of the smallest proportions of the national budget throughout the implementation period of the first and second National Development Plans (NDP I and II). However, despite the volume of investment and the works undertaken on district and community access to water and sanitation over the years, studies, and midterm reviews of the NDP indicate that the state of WASH infrastructure in most Local Governments has remained poor (Bogere et al, 2014, NPA, 2019). Many Local Governments have attributed this to limited funding in the face of growing demands on infrastructure.

1.1 Background

Globally, 4.2 billion people do not have access to safe sanitation services, and approximately 3 billion lack basic handwashing facilities. Even in 2021, almost 700 million people still practice open defecation and nearly 400 million children attend schools with no sanitation facilities at all. The large financing gap has been identified as one of the greatest barriers to achieving the water, sanitation, and hygiene-related targets of the SDGs. There are only three main / consistent sources of financing for water and sanitation services: taxes, tariffs, and transfers.

The level of investment required to deliver sanitation goods and services to those who lack access is far beyond the capacity of public finance alone. In Uganda, investment through the Water and Environment Sector remains low with recent budget allocations at only 4% of the national budget. Estimates for the investment required to align with the SDG targets by 2030 and to extend safe access to sanitation are substantially higher. Any increase in overall sector financing will remain inadequate to address the access deficit, especially at household level, as first mile projects like centralized sewage and faecal sludge treatment facilities are still targeted as priority investments.

Achieving the Sustainable Development Goal (SDG) 6 requires adequate investments in WASH. It is estimated that increased investment in WASH has the potential to yield an extra 4% growth in GDP per capita by 2040. i.e., amounting to an extra shs 187,500 (US \$ 50) per Ugandan (IRC, 2019).

Access to safe and clean drinking water and sanitation along with hygiene (WASH) services is still a challenge against NDP III target of 85% in 2025. For example, in FY2020/21, out of the 57,150 villages (excluding Kampala district), only 38,809 villages had a safe water source compared to 38,785 villages in FY 2019/203. This means that 18,341 (32%) of villages in Uganda do not have access to safe water sources.

Absence of reliable water supply and safe water points has partly contributed to consumers resorting to using unsafe water sources which makes them prone to water borne diseases. For example, 56,467 people i.e., 3.5% of the population, were admitted to hospital in FY2020/21 due to acute Diarrhea. Therefore, Achieving WASH outcomes as underlined in the NDP III and the Program Implementation Action Plan, requires a concerted effort by Government of Uganda to adequately allocate budgets to finance WASH interventions.

1.2 Trends in financing WASH services in Uganda

Financing for the water, Sanitation and Hygiene as well as the environment sector in Uganda has shown fluctuating levels of financing to the sector over the last ten years (UNICEF, 2022). The advent of COVID19 provided a glimmer of hope of increased funding especially to the WASH sector since it espoused the containment measures for the pandemic. From 2013 to 2023, the proportion of the budget allocation to the sector has not improved with notable declined from 5.6% to 2.8% over the period 2008 - 2013 years (MWE 2021) while the allocation in absolute terms increased from 193 billion shillings (US\$ 64 million) to 308 billion shillings (US\$ 103 million) to the current 889 billion shillings in 2022/23 financial year.

The sector performance report states that in 2020/2021 overall development partner investment spending in the entire water and environment sector was just over US\$72 million dollars. Of these funds, the on-budget contribution for the direct provision of rural and urban WASH services totals US\$50.7 million dollars, with the majority (US\$36.2 million) allocated to urban water and sanitation

services. Donor funding is increasingly channeled via loans, which made up 71 per cent of donor support to the sector in 2021/22, compared with 14 per cent in 2011.

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 as spelt out in the National Development Plan III with funding targets up to 2025 for delivering for delivering safe water.

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 are 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%, (UNICEF 2019). Another study conducted by UNICEF (2020) on household access to water supply indicated that a majority of these households receive a substandard level of service that does not meet the basic norm for at least one of the four water parameters (quality, quantity, accessibility, and reliability) 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.

1.3 The National Development Plan III and WASH

The Water Sanitation and Hygiene sub sector falls under the human capital development program of the National development plan which aims at improving productivity of labour for increased competitiveness and better quality of life for all. The program has 19 key results with two specific result areas speaking to WASH including:

- a) Increased access to safe water supply from 70 to 85 percent (rural) and from 74 percent to 100 percent (urban) by 2025 and
- b) Increased access to basic sanitation from (improved toilet) 19 to 40 percent and hand washing from 34 to 50 percent by 2025.

The shift to program-based financing has enabled the costing of the various aspects of the NDP III. Government of Uganda anticipates funding of the NDP to come from both public and private sector financing. The table below illustrates the public sector costing of the FY2020/21 to 2024/25 when the NDP will expire.

Table 1: Total NDP III planned expenditure FY2020/21 – FY2024/25

Programme	Total NDP III costing 2020/21 – 2024/25					
	Total	2020/21	2021/22	2022/23	2023/24	2024/25
Agro industrialization	18656	3942	3438	3431	3361	4484
Mineral development	5132	1011	904	1157	992	1068
Sustainable development of Petroleum resources	6355	1337	1146	1441	1168	1262
Tourism development	11345	1776	1910	2271	2507	2881
Natural resources, Environment, climate change, Land, and water management	11902	2264	2313	2537	2283	2505
Private Sector development	7585	1346	1306	1566	1564	1805
Manufacturing	8701	1483	1499	1793	1863	2064
Integrated transport infrastructure and services	52249	8404	8467	11918	11538	11923
Energy development	8181	1822	1514	1869	1436	1539
Digital transformation	15,865	2392	2440	2717	3208	5108
Sustainable urbanization and housing	7242	1366	1341	1536	1431	1568
Human capital development	54,669	10,164	10358	10,167	11,145	12,836
Innovation, Technology, and development transfer	5161	927	978	983	1034	1238
Community mobilization and mindset change	18,985	3032	3266	3710	4169	4809
Governance and security	42,052	8020	7464	7978	8654	9935
Public sector transformation	20,281	3334	3476	3847	4158	5467
Regional Development	32,504	6218	5706	6201	6599	7779
Development Plan implementation	10,573	1960	1883	1916	1926	2888
Interest payments due	74,244	12,432	13,651	14,742	15374	18045
Total budget	411,681	73,232	73,059	81,780	84,408	99,203

Source: Ministry of Finance Planning and Economic Development

1.3.2 Financial performance of the Water and Environment Sector.

The Water and Environment Sector budgetary allocations have been at an average of 4% of the overall National Budget (excluding debt and interest payment) from FY 2016/17 to FY 2020/21. Over the period, the sector had unspent balances of Ug shs 291.39bn. The detailed budget releases, and expenditures of different programmes for the FY 2016/17–FY 2020/21) are reflected in table below.

Table 2: Sector programme financial performance for the period 2016/17 – 2020/21

Budget type	Recurrent (Bn Shs)			Development (GoU) (Bn Shs)			Development Donor (Bn Shs)		
	Budget	Release	Expenditure	Budget	Release	Expenditure	Budget	Release	Expenditure
Rural water supply and Sanitation (RWSS)	8.49	9.61	8.75	349.77	311.7	282.03	258.6	202.14	151.24
Urban water supply and Sanitation (UWSS)	11.81	11.73	10.86	885.86	853.29	825.14	1994.03	1340.11	1253.18
Water for Production (WfP)	2.19	2.18	1.96	437	363.45	359.8	142.83	22.42	17.71
Water Resources Management (WRM)	7.7	7.45	6.8	129.69	90.09	86.27	152.95	118.72	81.98
Natural Resources Management (NRM)	17.62	15.48	15.4	266.31	184.6	181.39	392.02	194.22	186.31
Policy planning and Support services	44.89	57.78	56.26	80.83	76.22	74.98	65.24	44.36	30.4
Weather climate and climate change	0.96	2.07	2	3.11	1.9	1.67	1.91	0.7	0.48
Kampala Capital City Authority (KCCA)	77.98	76.08	73.21	0.36	0.36	0.23	0.11	0.01	0.1
National Environment Management Authority (NEMA)	114.29	89.08	85.22	8.2	5.41	4.94	0	0	0
National Forestry Authority (NFA)	124.82	87.68	86.31	47.97	29.01	28.5	0	0	0

Uganda National Meteorological Authority (UNMA)	44.21	44.66	40.99	59.86	37.48	34.49	0	0	0
Totals	454.96	403.80	387.76	2,268.96	1953.44	1879.44	3007.69	1922.69	1721.40
Unspent balances	16.04			74			201.29		

Source: Ministry of Finance Planning and Economic Development

From the table above, it is evident that in the FYs 2016/17-2020/21, 94% of the sector unspent balances were experienced under the development budget. The development unspent balances were External Finances (Ug shs 201bn), and Government of Uganda (Ug shs 74bn). Poor spenders included Urban Water Supply and Sanitation (Ug shs 115.08bn), Rural Water Supply and Sanitation (Ug shs 80.57bn), and Water Resources Management (Ug shs 40.56bn).

1.2 Overview of WASH in Lira district

Lira district has an estimated population of 369,546, all living in rural areas following the split of the district into two higher local government administrative units. The district has mainly ground water potentials with some streams which feed Lake Kwania for example, Olweny Stream. There are cases of Water related diseases e.g., Bilharzias along the valley dam areas, Diarrhea, Skin and Eye infections district wide. There are 2215 existing safe water sources out of which 971 are protected springs, 639 are boreholes and 605 are shallow wells which are installed with Ull and Ulll hand pumps. Rainwater tanks were also distributed to primary schools, there are 10 tanks for distribution to primary schools. There are also 42 dams and 26 valley tanks. The valley tanks and dams are for livestock.

Most of the dams and valley tanks are in a dilapidated state and the larger part of, for instance, the dams are silted up. Only 30 percent of them are fully utilized. Maintenance of these facilities is poor; 60% of them are reported to receive no maintenance. The district water coverage is currently at 64 percent and the functionality rate of all the water sources stands at 77.4% (MWE, 2021).

The district has minimal WASH partners, a majority of whom remained with the city following the division between the city and the district. The district has one of the fewest WASH actors including in the country including Global Forum for Development (GLOFORD), SNV, and UNICEF.

1.3 Overview of WASH in Kabarole district

Kabarole District has a population of approximately 298,991 people living in the rural areas and has 15 lower local governments including four town councils. Kabarole district attracted Partners in the water sector from various organizations including IRC, HEWASA, JESE, PROTOS, AQUAYA, and Sanitation Development Facility (WSDF) program, National Water and Sewerage Corporation (NWSC) village model program, District Water Development Conditional Grant (DWDCG) and District Sanitation and Hygiene Conditional Grant (DSHCG).

According to Kabarole district water officer, WASH status in the district indicates that water coverage is at 80%, the functionality of water sources is estimated at 88%, functionality of water committees is at 41%, latrine coverage 41%, handwashing facilities at a household level is at 28% while the same at schools is at 14%. Other statistics show that in schools, the stance to pupil ratio is 1: 65, household sanitation at 85% with 35% of the villages in the district without a water source while those with water sources are 65%. Relatedly, within the district, technologies include protected springs at 12%, shallow wells at 20%, deep boreholes at 1%, rainwater harvesting at 4% with piped water providing the biggest source of water at 62%.

The District Health Office identified Malaria as the leading cause of ill health and death in the district with the HIV/AIDS prevalence standing at 11.3%, maternal mortality ratio at 435/100,000, under 5 mortality rates at 129/1000 with most of the population characterized by high levels of poverty, illiteracy rates, low participation in decision making matters that concern their lives. The district is however grappling with increasing cases of Bilharzia in two sub counties with the lowest coverage of Water, where water sources are shared between households and animals.

1.3.3 Funding needs for Kabarole district

Kabarole district has developed a WASH master plan 2018-2022 through which it seeks to improve the quality of life of its locals through improving the Water Hygiene and sanitation sector. The master plan indicates the targets and the investment required to achieve the objectives, as well as the implementation and coordination mechanisms. It also provides insights on WASH infrastructure development and their sustainable management, financing options as well as monitoring for improvement whilst conserving and managing the water resources.

From the master plan 2018-2030, the capital Maintenance expenditure required to sustain water services over the period 2022 - 2030 is UGX 20,915,377,599 (US\$ 5,577,434) about UGX 2,240,805,000 (US\$ 597,548) per year. The district local government, National Water and Sewerage Corporation (NWSC) and Mid-Western Umbrella Authority expect to cover 4% (US\$199,500) of the cost from ongoing funding leaving a gap of 94%. The expenditure on Direct support is also inadequate in enabling the district to fulfil its service authority roles of supervising, monitoring, and supporting water supply in the district. The required expenditure for the period 2022 – 2030 is UGX 2,868,686,250 (US\$ 764,983) about UGX 318,750,000 (US\$ 85,000) per year. However, the current expenditure is only shs 102,333,750 (US\$ 27,289) (32%) per year. In a bid to ensure that everyone has access to water services by 2030, there is a need for additional investment commitments from Kabarole District and its partners to cover the different cost components. Specific attention should be put on CapManEx that is grossly underfunded. The increase in CAPEX by the district of up to 20% over the last two years is a good step but a stronger investment drive is required to cover the deficit.

1.3.4 Costs for Sanitation Services in Kabarole

The Kabarole 2030 vision for Sanitation is to have at least 28% of households with safely managed and 72% with basic sanitation services. The 2019 monitoring data collected by IRC showed that 2,845 households lacked sanitary facilities, 8,535 households had unimproved sanitation facilities while 5690 facilities were shared by multiple households. This implies that the total facilities required is 13,937. The CAPEX required to put these facilities in place is estimated at Shs 13,044,887,500 (US\$ 3,478,666). This is based on the unit costs of Shs 1,612,500 (US\$ 430) and shs 712,500 (US\$190) for accessing safely managed and basic services, respectively as per microplanning handbook, and that 28% of the households are targeted to access safely managed services while 72% basic services.

The revenue collected is grossly inadequate to cover the required CapManEx cost (US\$ 6 per user per year) if all the users pay for the services, which is unlikely given the levels of poverty and loopholes in revenue collection. The ideal direct support costs were computed by estimating costs for sanitation and hygiene promotion through home improvement campaigns, follow up, Monitoring, Verification and Certification of villages.

The ideal support costs derived was US \$ 229,863 which is about US \$ 25,540 per year. The current expenditure is only 18% (US\$ 4707 per year) of what is required.

To achieve the vision of universal access to sanitation services, households have got to increase their investment in latrines through; making improvements on existing latrines and investing in new latrines for those that share or do not have latrine access. The role of the district is to work on the demand creation and to address supply side constraints such as enhancing awareness on the latrine options suitable for different areas, certification of Masons, and strengthening capacity of private sector in collection and transportation of faecal sludge.

The required expenditure levels on indirect support costs were not captured in this assessment. These costs include system strengthening activities such as capacity building of service providers, developing monitoring and asset management systems, supporting to financial institutions, among others. However, it is worth noting that some WASH partners such as HEWASA, AMREF Health and IRC Uganda are making significant investments in strengthening systems required to sustain WASH services. These partners have invested over US\$ 400,000 per year in the last 4 years even though this is less than what is required.

1.5 Funding needs for Lira district

Unlike Kabarole, Lira district has not developed a WASH master plan against which to measure its progression and performance against a set of indicators. The district is currently supported with funding from the central government and the development partners with the contributions from the locally generated revenues significantly low given the reduction in scope of taxable businesses since Lira city was cut off from the district in 2021. The absence of a master plan means that the determination of the funding needs that are required to catapult the district to the next level are scanty. However, the study that was done by UNICEF and Ministry of Health on WASH in Health care facilities indicates that the district is performing abysmally poor with a significant amount of investment required to attain the basic service delivery levels of the JMP ladder.

Focusing only on WASH in Health Care facilities, the district requires investments worth shs 677,441,250 (US \$180,651) for the provision of water in HCFs, Shs 4,422,780,000 (US\$ 1,179,408) to improve sanitation to the basic level, investment of shs 67,500,000 (US \$18,000) to improve hand hygiene, Shs 347,100,000 (US \$92,560) to improve the disposal of health care waste and shs 310,065,000 (US \$82,684) to improve environmental cleanliness in the health care facilities.

Despite the above financing gaps, the district also relies on the sector development plans from the Ministry of Water and Environment. The ministry of health has developed a Sector Investment Plan indicating a nine-fold increment in current sector financing. To meet the universal access targets, the sector budget allocation by Government has been sustained at within the current average of 2.8%.

Additionally, the sector budget is financed mainly through external debt, with current development partner support comprising of 71% loans and 29% grants in 2020/2021 as per a UNICEF Financing Study. There is therefore need for renewed lobbying and engagement of key stakeholders to prioritize the sector. Furthermore, the current level of CSO financing to the sector is comparable to the average over the last three years of government transfers to districts local governments (conditional and development grants) and expenditure on rural capex at UGX 56.5billion shillings (US \$15,066,667) and UGX 47.8 billion shillings (US \$ 12,746,667) respectively.

1.6 Objectives of the Study

In view of these findings, KRC has conducted a budget expenditure tracking study in Kabarole and Lira districts 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 various actors especially civil society organisations 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 with a view to engaging; KRC 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.

1.7 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.

1.8 Conceptual framework and methodology

1.8.1 Conceptual framework: life-cycle cost categories

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

- a) Costs related to its initial development (both infrastructure development and software activities such as setting up a service provider and training),
- b) All the recurrent costs associated with providing services at a defined level to a defined user population over time including O& M
- c) Expenditure on direct support activities provided to local level stakeholders

Table 3: Cost component for water services (Fonseca et al., 2011)

Type of cost	Detail of the cost
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 material 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 stakeholders for example on local government or district support staff
Expenditure on indirect support (ExpIDS)	Costs of higher-level support such as government planning, policy making and regulation.
Cost of Capital (CoC)	Costs of servicing capital such as repayment of loans

This study however did not focus entirely on all the above costs as Fonseca outlines them. Instead, focus was limited to the following categories:

- a) **CapEx:** districts are co-responsible for developing new water infrastructure, budgets through the districts planning and budgeting system.
- b) **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.

- c) **ExpDS:** Districts are responsible for monitoring and supporting the performance of water and sanitation committees.

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

- i. Budget: the total amount and its break-down of what districts plan for and submit to national government for financing
- ii. Allocation: the total amount and its break-down of what national government approves of the submitted budgets
- iii. Disbursements: the total amount and its break-down of what national government transfers to a district
- iv. Expenditure: the total amount and its break-down of what a district local government 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.

2.0 METHODOLOGY

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

The Budget tracking and analysis exercise was undertaken using Key Informant Interviews (KIIs), Document Review and observation methods. These generated sample statistical, financial, and pictorial data that was used for analysis. Data collection was undertaken using structured questionnaires administered in the 2 districts.

Financial data was collected on what had been budgeted; what had been disbursed and what had been spent by the 2 districts on water services over the last three financial years (2020/21 to 2022/2023). The obtained data for financial year 2022/2023 has limitations because at the time of finalizing data collection, districts had not yet submitted

their reports for the year. The data collection exercise was limited to three years because of the creation of new administrative units from these mother districts i.e., Lira City from the old Lira district and Fort Portal city from the mother Kabarole district.

Primary data on districts budgets and plans was collected from both districts in March 2023. The District Water Officers (DWO) provided an entry point into the district and these were 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 and NGOs involved in delivery of WASH related services in the 2 districts.

While it was possible to obtain some budget data from NGOs like IRC, NETWAS, 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 Sampling

Budget analysis and tracking was undertaken in 2 districts in which WaterAid and KRC implement the Wash in Health Care Facilities project funded by CNHF. These were therefore purposively chosen given under the above criterion.

2.3 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 the costs related to investment and maintenance of water services were analyzed. These included costs relating to 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 prioritization 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.

The Ministry of Water and Environment 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 work plan 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

The Kabarole district budget showed a declining trend over the three consecutive financial years under consideration from 2020//21 – 2022/23. The budget allocation fluctuated a lot from one year to another but there was an overall reduction. It should be noted that the period 2020/21 – 2021/22 does not give the actual picture of investment for WASH improvement largely because of the COVID19 pandemic that led an almost triple investment into the sector in the two districts as this was the WHO basic recommended means of containing the pandemic. Given the above, there was an upsurge of WASH investment in the two districts by over 20% over the period. Between the period 2020/21 – 2022/23, the budget of Lira district has shown a declining trend

The budget for Lira showed an increasing trend for two financial years (FY 2020/21 - 2022/23) with the highest allocation recorded in 2020/21. The decline that followed in 2021/22 and 2022/23 was attributed to both a reduction in the incidences of COVID19 across the country and the dwindling local revenue largely because of the impact of the creation of a new administrative unit, Lira City that was curved out of Lira, leading to a reduction in the population, 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 2019, 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 increased staffing to four staff in the FY 2021/22. This party explains why expenditure rates of funds in Kabarole are higher than that of Lira which keeps fluctuating between 82% and 88%.

Table 1: District Conditional Grant Budget and Expenditure for Kabarole and Lira

Kabarole District					Lira District		
	Budgeted (Million UGX)	Spent (Million UGX)	% Spent		Budgeted (Million UGX)	Spent (Million GX)	% Spent
2020/21	713,940,000	535,455,000	75		1,142,535,000	984,713,000	86
2021/22	936,722,000	810,527,000	87		947,496,000	778,067,000	82
2022/23	890,000,000	821,580,650	92		993,427,000	874,813,000	88

From the above table, it is evident that there was an increase in funding in Kabarole district between the FY2020/21 – FY2021/22 by 24% while in the same period, there was a significant reduction in the funding in Lira district by a massive 195,039,000. This reduction in the subsequent financial year in Kabarole district is largely attributed to the

government of Uganda efforts aimed at supporting the economy towards recovery, meaning that WASH was not a priority sector anymore in the post COVID era. The performance figures for the FY2022/23 could not be established given that the financial year is still on-going.

3.3 NGO investment in the Water and Sanitation sector

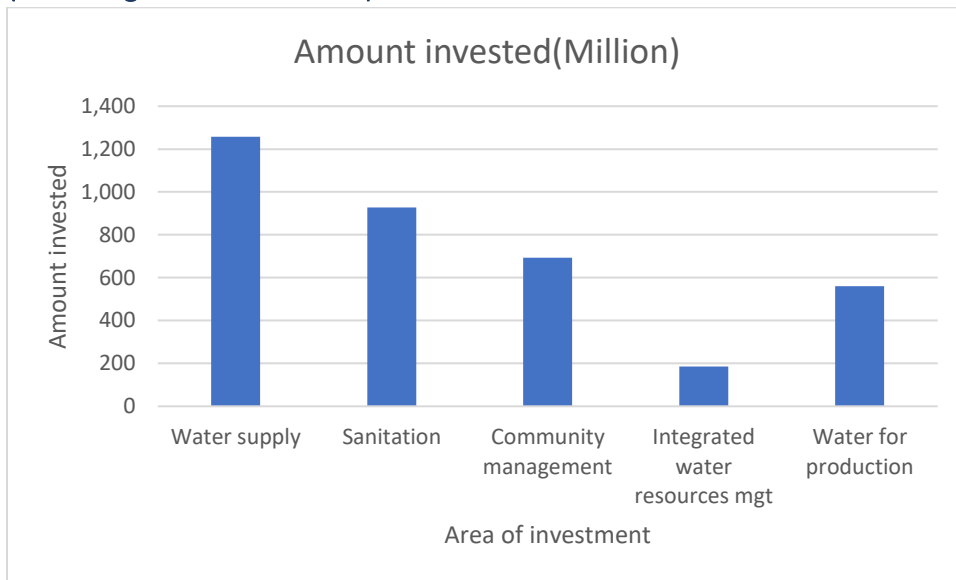
Table 2: Expenditure of NGOs on Water

FY	Kabarole district		Lira district		Total investment (UGX)
	NGO Exp (UGX)	NGO Exp (US \$)	NGO Exp (UGX)	NGO Exp (US \$)	
2020/21	970,000,000	262,160	429,500,000	116,081	1,399,500,000
2021/22	832,567,000	225,018	624,905,000	168,890	1,457,472,000
2022/23	529,000,000	142,973	569,000,000	153785	1,098,000,000

Source: District records

The table above illustrates a trend of either stagnation or reducing investment in the sector that is reflected at both the National and most of the local governments. For instance, between 2020/21 – 2022/23, NGOs working in Kabarole had reduced their funding by close to 50% while Lira experienced a fluctuation in the amount NGOs were committing to the district. This investment was allocated to specific areas as highlighted in the figure below:

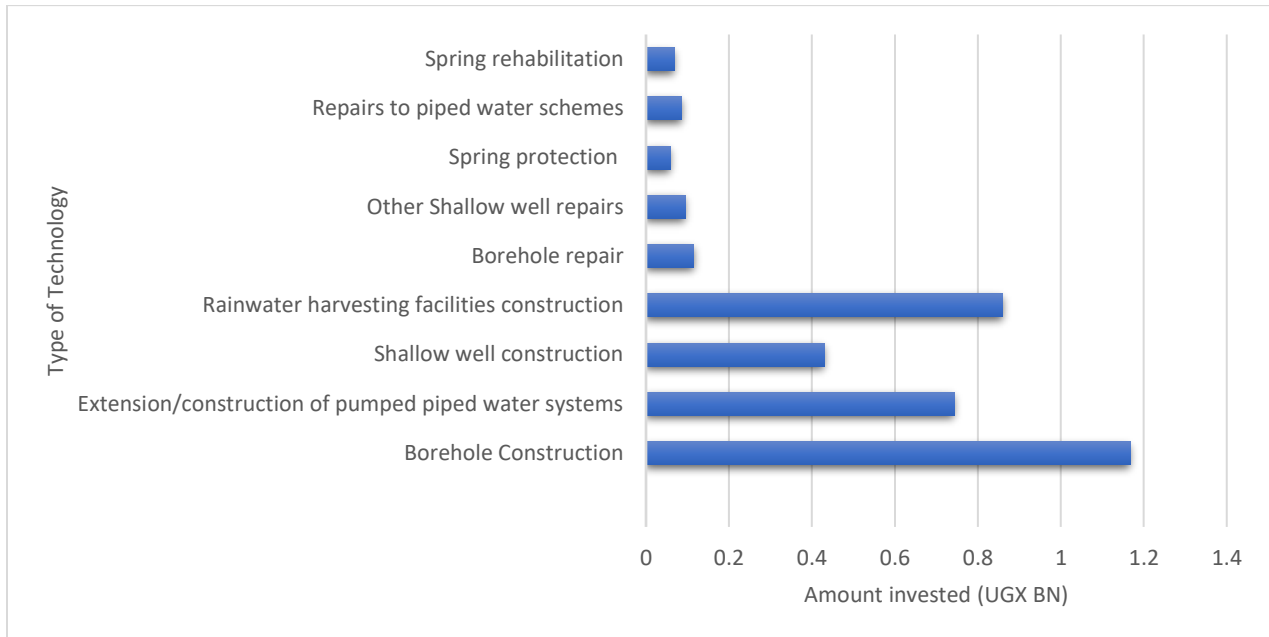
Figure 1: District and NGO Expenditure on water 2020/21 – 2022/23 in million shillings (excluding district staff time)



The volume of investment and expenditure that the NGOs have made in the water sector over the last three years is prioritized in the figure above.

Most investments were made for water supply (UGX 1.258 billion). Investment in sanitation was UGX 928 million, in community management UGX 693 million, integrated water resources management (WIWRM) UGX 185 million and for Water for Production UGX 560 million.

Figure 2: Types of technologies in which NGOs have invested



The highest investments were made in boreholes construction, totaling to UGX 1.16 billion. Other significant investments have been made in extension/ construction of pumped and piped water systems (UGX 743 million), shallow well construction (UGX 430 million) and rainwater harvesting (UGX 0.86 billion) among others.

NGOs make a significant contribution to the overall expenditure in the districts. In Kabarole the NGO contribution was 54% of the overall expenditure for three consecutive financial years 2020/21 -2022/23 but reduced by over 35% in 2022/23 whereas in Lira it increased from 20% in 2020/21 to 38% in 2021/22 before reducing in 2022/23.

At the National level, the overall contribution of NGOs to Water Supply and Sanitation (WSS) in 2022/23 was 12% of the budget to the sector. Though the contribution appears to be small, it is a significant part of the overall expenditure at district level.

3.4. Per Capita Investment Cost

Per Capita investment cost is one of the 11 golden indicators that the Ministry of Water and Environment 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 capital 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 2020/21. The big difference observed in 2020/21 and 2022/23 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 lump sum and it was difficult to allocate to the corresponding water supply technologies and to estimate the new population served.

Table 6: Per capita costs for investment in new water supply facilities in Lira

Financial year	Population served	Per capita cost (UGX)	Per capita cost (US \$)	National average (US \$)
2020/21	478,500	217,313	\$57.95	\$ 72.6
2021/22	499,863	153,750	\$41	\$46
2022/23	369,546	172,500	46	\$54

Source: MWE

3.5 Overall District Budgets and Expenditure

Table 2 shows the conditional grant budgets and expenditure and utilization for Kabarole and Lira districts for the financial year 2020/21 to 2022/23. Whereas the overall expenditure was available for the two districts in the year 2020/21, the expenditure levels for the two districts in the two subsequent years were not available for analysis.

The Kabarole district budget showed a declining trend over the three consecutive financial years under consideration from 2020//21 – 2022/23. The budget allocation fluctuated a lot from one year to another but there was an overall reduction. It should be noted that the period 2020/21 – 2021/22 does not give the actual picture of investment for WASH improvement largely because of the COVID19 pandemic that led an almost triple investment into the sector in the two districts as this was the WHO basic

recommended means of containing the pandemic. Given the above, there was an upsurge of WASH investment in the two districts by over 20% over the period. Between the period 2020/21 – 2022/23, the budget of Lira district has shown a declining trend

The budget for Lira showed an increasing trend for two financial years (FY 2020/21 – 2021/22) with the highest allocation recorded in 2021/22. The decline that followed in 2022/23 was attributed to both a reduction in the incidences of COVID19 across the country and the dwindling local revenue largely because of the impact of the creation of a new administrative unit, Lira City that was carved out of Lira, leading to a reduction in the population, and the resultant reduction in budget allocation.

The expenditure showed a reduction in the absorption capacity of the conditional grant by Lira district from 92.4% in 2020/21 by 9 percentage points in 2021/22 which absorption eventually shot up in 2022/23 in Lira to 96%. The absorption capacity in Lira is however different from Kabarole where the district has been on an upward trend of using the resources which 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 2022, 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 District Water Office while Kabarole has four staff. This party explains why expenditure rates of funds in Kabarole are higher than that of Lira as illustrated in the table below.

Table 7: District Conditional Grant Budget and Expenditure for Kabarole and Lira

FY	KABAROLE			Lira		
	Budgeted (Million UGX)	Spent (Million UGX)	Spent %	Budgeted (Million UGX)	Spent (Million UGX)	Spent %
2020/21	30,326,988	22,826,014	75%	30,326,998	28,024,358	92.4%
2021/22	32,245,093	16,822,362	83.2%	32,245,093	26,826,015	83%
2022/23	20,984,524	18,401,484	88%	27,900,470	26,869,054	96%

Source: District records

3.6 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 2020/21 – 2022/23 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 below, show the breakdown of the conditional grant budgets for Kabarole and Lira districts. The budgets of the two districts reflect a rather similar pattern as they both reflect prioritization of capital expenditure costs that consistently receive the biggest allocation, well above the recommended 70% except in FY2021/22 for Lira district.

Other cost categories such as direct cost expenditures have also shown an upward trend in Lira district while fluctuating in Kabarole while the two districts have not prioritized capital maintenance costs which may explain the constant break down and dysfunctionality of the infrastructure.

Figure 3: Lira district allocation by cost categories

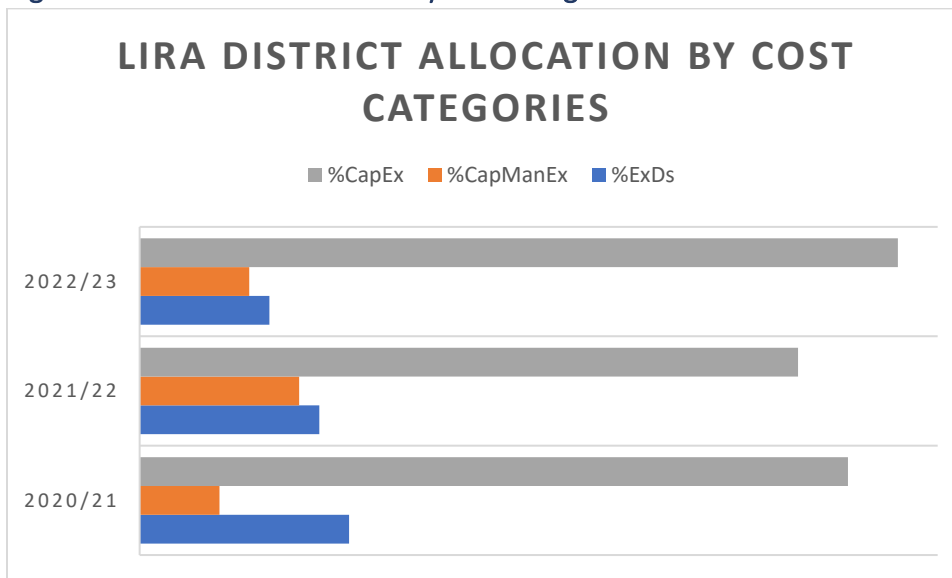
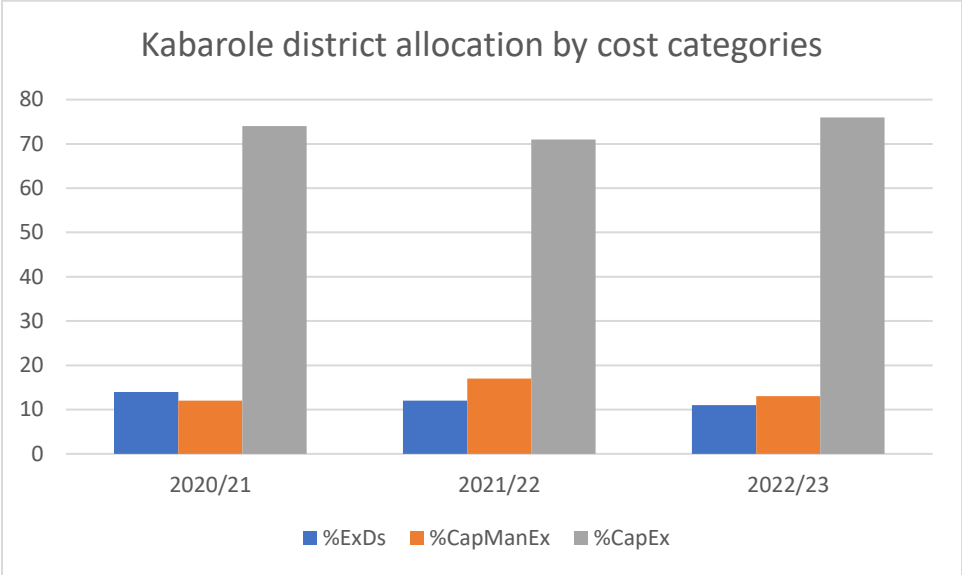


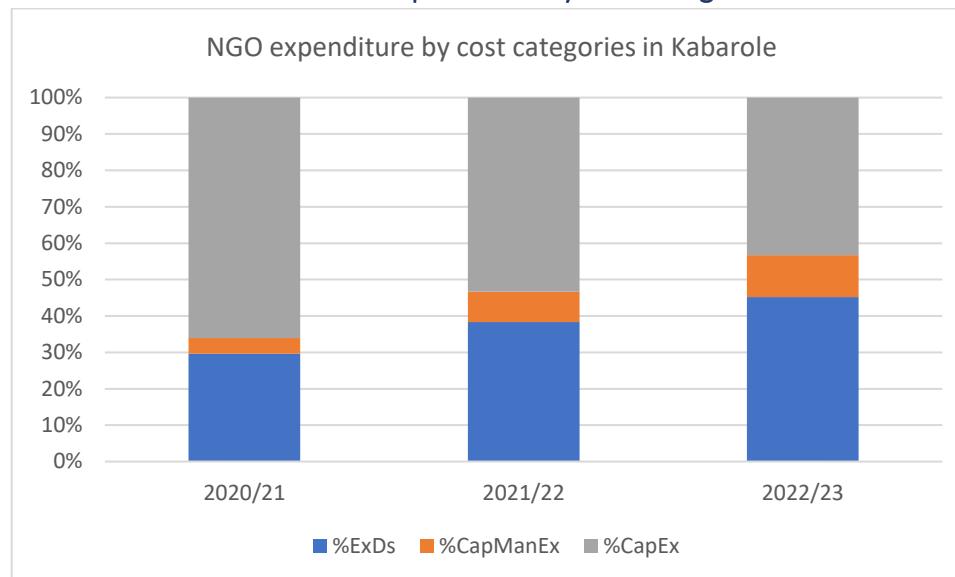
Figure 4: Kabarole district allocation by cost categories



3.7 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 78% in 2020/21 to 45% in 2022/23 while expenditure on direct support increased from 35% to 47%. Cap ManEx varied from 5 to 12% with no clear trend.

Figure 5: The breakdown of NGO expenditure by cost categories.



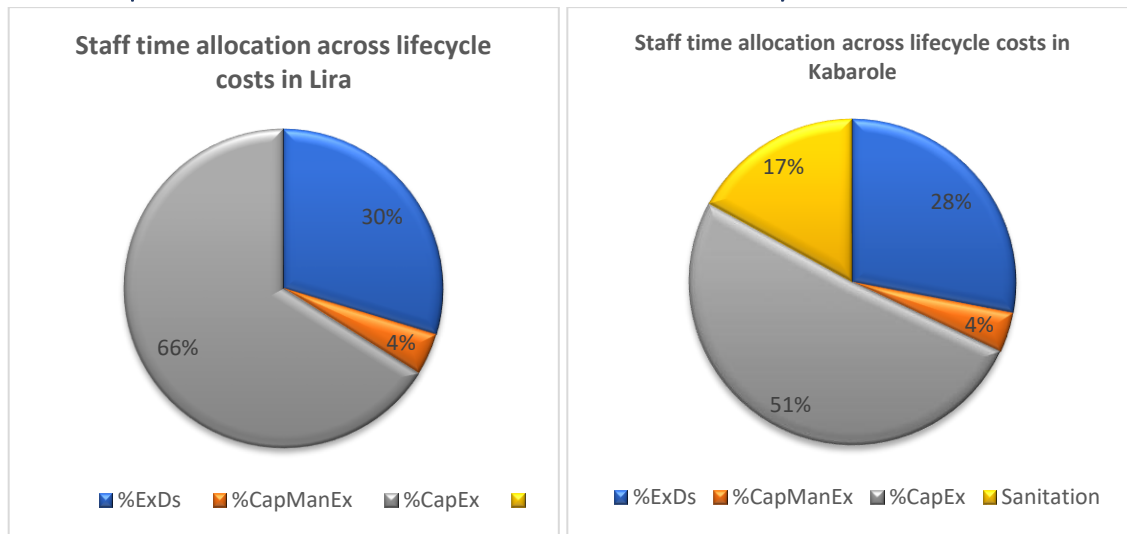
3.8 Allocation of District Staff time

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

The allocation of staff time to different Water and Sanitation activities was analyzed based on the budgets for the financial year 2022/23. The following steps were followed.

- a) Clustering of the budgeted activities in the different lifecycle cost categories
- b) Estimating the number of days for implementing the different activities
- c) Calculation of the cost of staff time for the different activities based on the monthly salaries

Figure 6: Comparative charts for staff time allocation across lifecycle costs in the two districts



From the two charts above, it is evident that there is an average amount of time that staff spent on each of the lifecycle costs. A majority of staff time is spent on capital expenditures which involves installation of the various hardware with the officials in the two districts allocating above 50% of their time closely followed by Direct support costs. Lira district staff did not commit time to any work related to sanitation while Kabarole committed 17% of their time to the same. Capital maintenance expenditures remain a low priority area for the time allocation of staff in the two districts recording less than 5%.

3.9 Timeliness in the Receipt of Funds to Districts

The time taken for funds to move from the Central Government has been improving over the years as Ministry of Finance Planning and Economic. Development works towards all service delivery units receiving funds within the first week of any quarter. On average, most of the administrative units visited averagely received funds within the first month of a given quarter which meant that these departments lost half of the quarter as funds came with only 8 weeks left to the end of the quarter for which accountability had to be provided. This leads to expenditure challenges as the service delivery units would be expected to spend all the funds of that quarter before its end. This leads to procurement delays and award of contracts to incompetent contractors due to the limited time allocated to the procurement process.

3.10 Major Challenges facing the district water, sanitation, and hygiene Service Delivery

Districts have been grappling with various challenges in carrying out their mandate of service delivery to citizens. Most of the challenges raised were perpetual in nature owing to the revenue sharing challenges between Central and Local Government Agencies of Government. Unsurprisingly, the biggest challenged highlighted was that of limited funding and budget cuts accounting for 31% of the challenges raised. The water sector continues to be one of the least prioritized sectors in the country as reflected in the budgeting process and funds allocation criteria.

Other challenges raised included low staffing, vandalism of WASH infrastructure, and low resource allocation to operation and maintenance among others.

Funding for Promotion of Hygiene and Sanitation Promotion of hygiene and sanitation coupled with provision of sanitation and hygiene infrastructure is key if SDG 6.2 is to be attained. Despite the progress made by the country in improving promoting good hygiene and sanitation through the different grants and support by development partners, 23.6% of the rural population up from 22% reported to be practicing open defecation compared to 10.3% of their urban counter parts in the districts under study. Eliminating practice requires adequate investments in promotion of sanitation and good hygiene practices which remains unfunded.

Inadequate Funding for Water Quality Management. Improving the quality of water for consumption requires constant monitoring of the compliance of water points to the national Portable Water Standards. Increased encroachment of wetlands and poor disposal of affluent industrial wastes is partly to blame for the poor water quality. Despite the efforts by the Ministry of Water and Environment efforts to collect and test water samples. Inadequate financing for water quality management activities by the different water Zones remains a significant problem in the promotion of hygiene and access to safe and clean water. Of the two districts, none at the time of the study had a water quality testing lab. The Ministry of Water and Environment has just started processes of setting up one in Kabarole which may be function in a month's time while Lira has nothing at all. Therefore, for the Ministry to increase coverage in terms of districts and water samples collected for analysis, there is need for the budget allocations for water testing to be enhanced.

4.0 CONCLUSION AND RECOMMENDATIONS

4.1 Conclusion

This tiered analysis 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. This may be very understandable given the increasing pressure that the districts leadership get from their electorates and the need to adhere to the district WASH master plan in Kabarole. Relatedly, in Kabarole, the urgent need for capital expenditure is evident given that areas such as Rutete, Kichwamba, Kasenda, Busoro, are known hubs of bilharzia due to infestations in the available water for domestic use despite being surrounded by water bodies.

Expenditure on capital maintenance costs is the most marginalized at less than 5%. The actual allocations are less than half of the recommended allocation. Direct support costs are also much lower than the recommended allocation.

The districts are still grappling with the full absorption of the allocated amounts. This was low partly due to lower staffing levels in the districts. Lira district for instance 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 11% of sub sector budget whereas the contribution at district level varies from 20% - 60% 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 up to 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.

4.2 RECOMMENDATIONS

- a) The MWE should consider elevating the status of District Water and Sanitation Conditional Grants to Policy directives that Districts Local should adhere to while implementing WASH activities. The guidelines should also be clear on penalties for noncompliance. This should be counter checked at a regional level, where the Technical Service Units 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.
- b) The Technical Service Units ought 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.
- c) The Ministry of Water and Environment together with Ministry of Health needs to be adequately supported through enhancement of their budgets for promotion of hygiene and sanitation as this has been found to be a hugely missing component at district level.
- d) Government should enhance the budget allocations for water quality management services in the different water management zones across the country and decentralize this at a regional or district level.

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