



FEDERAL MINISTRY OF WATER RESOURCES

NIGERIA WATER, SANITATION AND HYGIENE (WASH) ACCOUNT – 2018

REPORT

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ACRONYMS AND ABBREVIATIONS

AFDB	African Development Bank
AMCOW.....	African Ministers Council on Water
FMARD	Federal Ministry of Agriculture
FMoED.....	Federal Ministry of Education
FMoH.....	Federal Ministry of Health
FMWR.....	Federal Ministry of Water Resources
GLAAS.....	Global Analysis and Assessment of Sanitation and Drinking Water
GGWASHE	General Government WASH Expenditure
GWASHE.....	General WASH Expenditure
JICA	Japan International Cooperation Agency
LGAs	Local Government Areas
MDAs.....	Ministries, Departments and Agencies
MDG	Millennium Development Goal
MFBNP.....	Federal Ministry of Finance Budget & National Planning
NAFDAC.....	National Agency for Food and Drug Administration and Control
NBS.....	National Bureau of Statistics
NEWSAN.....	Society for Water and Sanitation
NGOs	Non-Governmental Organizations
NISH.....	National Integrated Survey of Households
NIWRC	Nigerian Integrated Water Resources Commission
NPopC.....	National Population Commission
NWRPS	National Water Resources Policy and Strategy
OD	Open Defecation
ODF.....	Open Defecation Free
OECD	Organization for Economic Co-operation Development
PEWASH	Partnership for Expanded Water, Sanitation & Hygiene
PPP	Public Private Partnership
RBDAs.....	River Basin Development Authorities
RUWASSAs.....	Rural Water Supply & Sanitation Agencies
SDG	Sustainable Development Goal
SWAs	State Water Agencies
TFR.....	Total Fertility Rate
TWE	Total WASH Expenditure
UNICEF	United Nation Children's Fund
USAID	United States Agency for International Development
WASH	Water, Sanitation and Hygiene
WASHCOM	WASH Committee
WASH NORM.....	WASH National Outcome Routine Mapping
WHO.....	World Health Organization
WRP&TSS.....	Water Resources Planning & Technical Support Services
WSSCC.....	Water Supply and Sanitation Collaborative Council

FOREWORD

I am delighted to write the foreword to this Report; **Nigeria 2018 WASH Account**, which captures the financial contributions of the various stakeholders in the Water, Sanitation and Hygiene (WASH) Sector in the year 2018. Since 2014 when the Ministry started the biannual Global Analysis and Assessment of Sanitation and Drinking Water (GLASS) Country Report, we have noticed a yawning gap in these reports in the area of the financial contributions of the stakeholders in this Sector that will reflect the WASH expenditure for the purpose of tracking, coordination and complementarity.

This inaugural Country Report seeks to address this lacuna and enable Nigeria join the growing list of countries, including our neighbours such as Ghana, Mali and Senegal, with such reports consistent with the best practice in the Sector. Some of them have even made up to three cycles and the reports have informed country policy in this Sector. Fundamentally, WASH Account report enables us to provide a comprehensive report that reflects the total expenditure in the Sector; the segmentation of the expenditure among the various WASH services and expenditure types such as capital investment, operation and maintenance; enables the Ministry to make a determination of those who pay for WASH services and the pathways for WASH funding.

In addressing this lacuna, the intendment is to harness the benefits of WASH Account reporting in order to foster increasing transparency on funding; track expenditure; benchmark expenditure against the Sector's targets; monitor the allocation of funding and equitability; monitor the implementation of financing strategy and track commitments and contributions to the Sector.

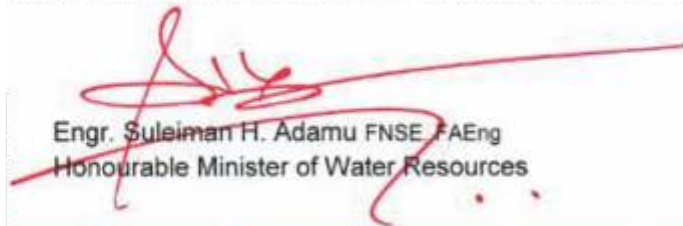
The WASH Sector has diverse dimensions and is important in securing and sustaining improved socio-economic development which explains why a special chapter in the Sustainable Development Goals (SDGs) is devoted to clean water and sanitation with cross cutting linkages with other aspects of the SDGs.

Because of the multi-sectoral dimensions of WASH, several Agencies and Ministries are involved with some of them pursuing disparate interests, which explains why in declaring a state of emergency in the Water Sector during the launch of the National WASH Action Plan of November 8, 2019, President Muhammadu Buhari was not only emphasizing the imperative for increased investment in the Sector, but the need to encourage integrated management, improved stakeholder relationship and coordination that responds to the specificities of the Sector.

In this context, this Report represents an important addition to the WASH activities as it helps to bring greater clarity to the diverse investments in the sector for a holistic

understanding of these investments, for the purpose of improving coordination and consolidation for greater impact. I assure you that rather than a one-off Report, the Ministry is committed to its biannual publication as evidence of its appreciation and strategic value for ensuring the effectiveness of future investments in the Sector as a complement to the GLAAS Report.

I want to commend all those who worked tirelessly towards the realization of this outcome, particularly the staff of the Ministry, members of the Inter-Ministerial Technical Group and our Partners, - the World Health Organization, Water Supply and Sanitation Collaborative Council (now Sanitation & Hygiene Fund), UNICEF and the African Ministers Council on Water (AMCOW) Secretariat.



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ACKNOWLEDGEMENT

The process for the development and production of the 2018 Nigeria Water, Sanitation and Hygiene (WASH) Account looked initially implausible being the very first cycle to be conducted in the country without the benefit of experience. However, the improvement in the second round of the WASH NORM exercise introduced the WASH Account module which paved way for some preliminary data on the WASH expenditure used in this Report. This was made possible by the dedication of staff, stakeholders and other partners in the sector. Consequently, we are grateful to the enumerators who generated data from numerous households, enterprises and donors used for the analysis. This Report will reveal much of the investment in the sector and help guide future investment and policy direction for the well-being of the populace towards the attainment of national and global goals.

We therefore wish to express our profound appreciation to staff of the Departments of Water Quality Control & Sanitation, Water Supply and Water Resources Planning & Technical Support Services and the Budget Division of the Ministry for their doggedness and the commitment exhibited through the various stages.

The efforts and contributions received from members of the Inter-Ministerial Technical Group who coincidentally are also the existing Technical Group on GLAAS Country report comprising officials from line ministries and agencies such as the National Bureau Statistics, Federal Ministries of Finance Budget & National Planning, Education, Health and Environment, despite the Covid -19 Pandemic are also acknowledged.

Also worthy of mention is the great support- technical and financial- from the World Health Organisation (WHO) by including officials from the Country office and those who joined through Zoom thereby providing additional value and guidance for the success of the WASH Account Production Tool (WAPT) training from Entebbe, Uganda and Nairobi, Kenya offices. The technical support of UNICEF through the untiring guidance and contributions of her staff and Consultant who was the main facilitator; in the trainings to equip the technical team with the requisite knowledge and skills for the production of this WASH Account. The collaboration and financial support of the WSSCC (now Sanitation & Hygiene Fund) towards the success of this report is very much appreciated.

It will be an oversight to overlook the contributions of the States, NGOs and other Donors active in the sector that responded to our questionnaire and request for data on WASH expenditure and we look forward to continuous collaboration with all stakeholders to sustain the production of subsequent reports and hope that states institutionalize the template to ease the production of these reports through ownership of their level of the process.



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EXECUTIVE SUMMARY

Tracking Financing (TrackFin) to Water, Sanitation and Hygiene (WASH) is a methodology developed by the World Health Organization (WHO) as part of the United Nation (UN)-Water Global Analysis and Assessment of Sanitation and Drinking-Water (GLAAS) initiative. TrackFin is a globally accepted methodology to identify and track financing in and through the WASH sector at the national or sub-national level in a consistent and comparable manner.

In Nigeria, the exercise tracked financing at the national and sub-national level up to the Local government level. The primary data on households and enterprises used in this study were collected from the Water Sanitation and Hygiene National Outcome Routine Mapping (WASH NORM II); while the secondary data on government, development partners and Non-Government Organizations were collected from government budgetary documents and questionnaires administered to Stakeholders.

The Wash Account Production Tool (WAPT) was used for data analysis and the results revealed that the total WASH expenditure in Nigeria in the year 2018 is N3.6 trillion and of this households contributed the highest funding of N 3.2 trillion amounting to 90.6% of total WASH expenditure in the country. The government, donors and enterprises expenditures accounted for 4.3%, 2.9% and 2.1% respectively of the total WASH expenditure.

Looking at expenditures within the regions, the WASH expenditure in the rural areas amounted to 57% of the total WASH expenditure while the urban areas accounted for 38%. Amongst the Sub-Sectors, Hygiene accounted for the highest percent (70) of the total WASH expenditure, Water supply services was 25% and the remaining 5% was for Sanitation, Water Resources Management and other Support services.

Unlike the government expenditure where the highest percent of funding (65) was for Water supply services, whereas the least funded was Hygiene with 2% of total government WASH expenditure; the Household expenditure in Hygiene had the highest expenditure of 75% and Water supply services had the least of 27%. This is understandably so as Hygiene and Sanitation issues are quite personal, though government investment for public facilities needs to increase for WASH services generally. The results further revealed that the total WASH expenditure as a percent of the nation's Gross Domestic Product was 2.8%.

Some lessons learnt in the course of the study were shared to better the next round of production and strategic recommendations were made for policy improvement for the attainment of national and global goals on Water, Sanitation and Hygiene.

CHAPTER 1: INTRODUCTION

1.1. Background of TrackFin

Tracking Financing (TrackFin) to Water, Sanitation and Hygiene (WASH) is a methodology developed by the World Health Organization (WHO) as part of the United Nations (UN)-Water Global Analysis and Assessment of Sanitation and Drinking-Water (GLAAS) initiative, in collaboration with leading country sector institutions, national statistics offices, finance departments and international entities (such as UN Statistics Division, the Organization for Economic Co-operation and Development (OECD) and the World Bank in charge of financial tracking). Building on the experience of the health account, which is being used in the Health Sector, TrackFin was developed to track WASH financing at national and sub-national levels.

Effective financing for Drinking-Water, Sanitation and Hygiene (WASH) is essential to deliver and sustain services. Over time, the GLAAS results indicate that there are substantial gaps in our understanding and tracking of financing to the WASH Sector. Financial reporting is often insufficient to make sound and evidence-based planning and budgeting decisions. To respond to these needs, the World Health Organization (WHO) launched the TrackFin Initiative as part of GLAAS in September 2012.

TrackFin is a globally accepted methodology to identify and track financing to the WASH sector at the national or sub-national level in a consistent and comparable manner. It produces the WASH Account which can be used for national benchmarking, cross-country comparisons and to provide an evidence base to better plan, finance, manage and monitor WASH services and systems.

TrackFin has been initiated in over 15 countries with the support of several development partners, and countries around the world continue to show interest. Nigeria indicated an interest in 2018 having seen the benefits in planning and budgeting for programmes as reported by already participating countries like Ghana and Mali. In 2019, through WASH National Outcome Routine Mapping (WASH NORM), a survey for tracking progress in the Sector, a module on WASH Account was introduced for the collection of some primary data.

This study covers the WASH expenditure data on Drinking Water, Sanitation and Hygiene for the 2018 financial year at national and sub-national levels including the Local Government Areas (LGAs), Households, Enterprises, Donors and Non-Governmental Organizations (NGOs). The Federal Ministry of Water Resources (FMWR) leveraged on the existing ministerial and inter-ministerial technical teams on GLAAS to set up a smaller team that worked on the production of this first round report.

The team comprises officers from the Divisions of WASH Tracking & Documentation, WASH Emergency Response, Water Quality Control, Water Quality Surveillance, Rural Sanitation & Hygiene Promotion, and Urban Sanitation Technology of the Department of Water Quality Control & Sanitation. Others were officers from the Departments of Water Supply & Public-Private Partnership (PPP), Water Resources Planning & Technical Support Services (WRP&TSS), and Finance & Account (FA). Members outside the ministry were officers from National Bureau of Statistics (NBS), African Ministers Council on Water

(AMCOW), Federal Ministries of Health (FMoH), Education (FMoED), Environment (FMEnv), Agriculture (FMARD), Finance, Budget & National Planning (MFBNP), Sustainable Development Goals (SDG) Office and development partners including United Nation Children's Fund (UNICEF), WHO and Water Supply and Sanitation Collaborative Council (WSSCC).

1.2 Objectives of the TrackFin Initiative

The objectives of TrackFin are to:

1. Strengthen national and subnational systems for the collection and analysis of financial information for WASH sector policy-making and programming;
2. Improve understanding of WASH financing at all levels.

1.3 Objectives of the Nigeria WASH Account and Key Strategic Questions

The main objective of WASH Account is to provide financial information for evidence base decision making, planning, policy formulation and to help answer these key strategic questions:

1. What is the total expenditure in the sector?
2. How are funds distributed between the various WASH services and expenditure types, such as capital expenditure, operating and maintenance expenditure?
3. Who pays for WASH services and how much do they pay?
4. Which entities are the main channels of WASH funding, and what is their respective share of total spending?

1.4 Structure of the Report

The report is structured as follows: -

Preliminaries-covers the table of content, foreword, preface, acknowledgement, executive summary and wash account info-graphics summary.

Chapter 1- Introduction; this chapter gives a background to the TrackFin process and why it's being conducted in Nigeria.

Chapter 2-Country Background and WASH Sector; gives a general presentation of the country and an overview of the water, sanitation and hygiene sector. The relationship of the sector to the SDGs is also discussed here.

Chapter 3-Methodology; covers the scope, sub-sectors, year of the study, the organizational framework and processes deployed in the exercise.

Chapter 4-TrackFin Classification and Assumptions; presents the TrackFin Classifications of the WASH Account, the missing data identified and how it was managed. Recommendations to improve the next round are also stated.

Chapter 5-TrackFin Results; show distribution of expenditure in the WASH sector and funding of WASH services

Chapter 6-Conclusion and Strategic Recommendations; extracts the main policy implications from the WASH Account findings and formulates recommendations on addressing issues identified in the course of the exercise. Key conclusions are given with guidance for further analysis.

CHAPTER 2: GENERAL PRESENTATION OF THE COUNTRY

2.1 The Water, Sanitation and Hygiene (WASH) Sector in Nigeria.

The three tiers of government-Federal, State and Local have responsibilities in the WASH Sector in Nigeria. The lead Ministry in the WASH sector is the Federal Ministry of Water Resources with two Directorates (Water Quality Control & Sanitation and Water Supply & Public Private Partnership) being the focal points for programming and activities in the sector to facilitate sustainable access to safe and adequate WASH Services to meet the cultural, economic development, environmental and social needs of all Nigerians. The Federal Ministry of Water Resources formulates national policies, plans and coordinates activities in the WASH sector in the country. It promotes good sanitation and hygiene practices, makes interventions in water supply and constructs sanitation and hygiene facilities in public places (motor parks and markets), institutions and health facilities in the country.

The Nigerian Integrated Water Resources Commission (NIWRC) and the National Water Resources Institute (NWRI) provide service in the areas of integrated water resources management and regulation, and capacity building in the sector respectively. The twelve (12) River Basin Development Authorities (RBDAs) provide interventions for safe water supply in some communities in their catchment areas.

Other line Ministries like Education, Health, Environment, Women Affair & Social Development, Agriculture & Rural Development also provide to some extents WASH service in schools, health facilities and in the communities.

In the thirty-six (36) states and the Federal Capital Territory, Ministry of Water Resources or its equivalent, makes policies and plan activities in the sector in line with the Federal Government Policies. There are Water Corporations also known as State Water Agencies (SWAs) that supply water to the populace in most urban areas; while the Rural Water Supply & Sanitation Agencies (RUWASSAs) in collaboration with the 774 Local Government Areas provide WASH services in the rural areas. In some cases, the Ministry of Environment and its agencies contributes to sanitation in urban and rural areas.

Emerging Issues and Challenges

Issues around WASH still pose a great challenge to many countries across the globe. According to Water, Sanitation and Hygiene National Outcome Routine Mapping (WASHNORM) survey data from 2018, 68% of the population nationally have access to basic water supply, and progress towards achievement of universal and equitable access to basic water supply has been slow. Only 19% of the national population use safely managed sanitation services, 24% are still practicing Open Defecation (OD) in Nigeria and 30% in rural areas.

A growing water quality challenge across the globe is the management of a wide variety of emerging pollutants found in water resources that pose a risk to human and environmental health¹. The current scientific understanding on the fate, transport and risk of emerging pollutants, individually and in combination, is limited, and identifying priority pollutants for policy action is therefore problematic. WASH Account will provide a platform for a multi-stakeholder discussion on policy approaches to better understand and manage the challenge of emerging pollutants to support the achievement of the SDGs. Lack of adequate disaggregation of Budget on WASH is an issue that called for some assumption in this study. This is due to the fact that hygiene expenditure is subsumed in sanitation in most of the WASH expenditures.

¹ <https://www.researchgate.net/publication/283017369>

The New Developments

- i. The National Action Plan was launched alongside the declaration of a 'State of Emergency' in Nigeria's water and sanitation sector by President Muhammadu Buhari in November 2018; a move that is to date considered a demonstration of the highest political will by the Federal Government to address Nigeria's water and sanitation crisis.
- ii. The WASHNORM Survey, which started in 2018 to track the progress in achieving SDG6.

2.2 Socio-economic Indicators

The Nigeria-Gross domestic product stands at 397.3 billion USD (2018), GDP per capital is 2,028.18 USD (2018) with the GDP growth rate at 1.9% annual change (2018)⁵. The overall growth of Water supply, sewage, Waste management and Remediation to the GDP is 7.21% while the Contribution of Activities to Real GDP and Nominal GDP is 0.2% (NBS Data, 2018)

2.3- Water Supply Sub-sector

According to WASHNORM survey 2018, 68 percent of population use basic drinking water source, with 87 percent being in the urban area and 60 percent in the rural area; while 11 percent of the population have access to basic water, sanitation and hygiene services.

2.4. - The Sanitation Sub-sector

The 2018 WASH NORM survey revealed that 42 percent of the populace use basic sanitation services, of this 50 percent are urban dwellers and 38 percent dwell in the rural area. The national access of 42 percent shows an increase in the percent of people with access to basic sanitation in comparison to the JMP data of 32 percent in 2015 and 2018; despite this progress, 42 million people still defecate in the open.

2.5. - The Hygiene Sub-sector

In terms of Hygiene, at the national level 21 percent of Nigerians had hand washing facilities available on their premises with soap and water; while the percentage was 27 percent and 18 percent for urban and rural areas respectively

2.6. - Other sub-sectors

2.6.1- WASH in School

16% of Schools have access to basic water and sanitation services. Only 7% of all schools have access to combined basic water, sanitation and hygiene services.

⁵ <https://countryeconomy.com/countries/nigeria>

2.6.2. WASH in Healthcare Facilities

5 percent Health facilities have access to basic water, sanitation and Hygiene services. 6 percent facilities have access to basic water and sanitation services with 10 % in the urban and 4% in the rural areas.

2.7 The Sustainable Development Goals (SDGs) and the WASH Sector in Nigeria.

The SDGs have brought a new era of ambition and resolve to the global development agenda. The 17 SDGs are to help countries develop in a sustainable way for the wellbeing of people living in these countries and the world at large. The goal that speaks directly to WASH is the SDG6; on ensuring availability and sustainable management of safe water and adequate sanitation for all.

Three main targets that have impact on WASH Account are SDG-6.1, SDG6.3 on universal access to water and its management, also SDG6.2 on sanitation and hygiene for all. The findings of this report will provide a basis for benchmarking of achievements with other countries and tracking attainments of commitments at sub-national, national and global levels. It will guide informed decisions in policy development, programme planning and implementation. In general terms, the SDG6 has indirect impact and linkages to all the SDGs as is key to the socio-economic development of nations.

2.8 TrackFin and the SDGs

The SDGs are the new targets set for all countries. SDG 6 is to ensure availability and sustainable management of water and sanitation for all, and to eradicate open defecation, by 2030. There are two main targets where the results of the TrackFin is expected to impact. These are 6.1 – universal access to drinking water and 6.2 – sanitation and hygiene for all. It is expected that the TrackFin results would help Nigeria; key among the results expected from this exercise are

- i. The Total WASH Expenditure (TWE) against the increase in population, and benchmark against the GDP.
- ii. General Government WASH Expenditure (GGWASHE) as a percentage of General WASH Expenditure (GWASHE).
- iii. The level of Out-of-pocket expenditure as a percentage of TWE. The implication of this to Nigerians especially the poor and vulnerable.
- iv. The level of contributions of donors.
- v. Attract additional financing to the sector
- vi. Encourage better utilization of existing funds
- vii. Benchmark countries and track implementation of financial commitments to WASH
- viii. Support policy development and implementation.
- ix. Strong interest in tracking financing to the sector
- x. TrackFin provides a framework to track/report in a comparable format
- xi. TrackFin process provides suggestions to overcome data gaps and ways to improve data collection in future phases
- xii. Initial results are applicable with room for further development and improvements

2.9 The Sectoral Plans, Policies and key operational documents for the WASH Sector include the following:

- a. National WASH Action Plan, 2018
- b. Partnership for Expanded Water, Sanitation & Hygiene (PEWASH)
- c. Making Nigeria Open Defecation Free by 2025: A National Road Map, 2016.
- d. Nigerian Standard for Drinking Water Quality NIS: 554 2015 (Revised).
- e. National Water Sanitation Policy and Implementation Guideline 2004.

- f. Rural Drinking Water Quality Monitoring and Surveillance Guidelines
- g. Strategies for Scaling Up Rural Sanitation and Hygiene in Nigeria (2007)
- h. Water Resources Roadmap (2016 – 2030)
- i. Nigeria CLTS Training Manual (2015)
- j. Protocol for verification and certification of Open Defecation Free and Total Sanitation Communities in Nigeria. 2nd Edition (2017)
- k. National Hygiene Promotion Strategy (2017)
- l. Guidelines for Hygiene Promotion in Community and Rural Markets in Nigeria (2017)
- m. Guidelines for Hygiene Promotion in Schools in Nigeria (2017)
- n. Draft National Policy and Implementation guidelines for Urban Sanitation and Wastewater Management in Nigeria.
- o. Expanded Guideline For WASHCOM Formation And Training, 2016.
- p. Draft National Water Quality Management Strategy
- q. The Water Act 2014.
- r. National Water Resources Policy and Strategy (NWRPS) 2016.
- s. WASH Communication Strategy
- t. National Plan on Cholera Preparedness, Prevention and Response

2.10 - Actors and Financial Flows in the WASH Sector

Financing flow in the sector goes from the federation account through the federal, states and local governments to providers of services at these levels to reach consumers. Donors and development partners also contribute by aligning their programmes with plans and policies of the government in delivering services to people in the communities. While individuals and private enterprises do carry out self-services as in most cases, the government is not able to provide WASH service to majority of persons due to limited financial resources

Figure 1: WASH Sector Financial Flow.

CHAPTER 3: METHODOLOGY

3.1. Scope of the current exercise and potential future rounds.

The Trackfin exercise is aimed at tracking all expenditure on Water Supply, Sanitation and Hygiene (WASH), and the end result is the production of a WASH Account. The scope of the Trackfin exercise in Nigeria was defined at the planning stage to cover the three tiers of Government (Federal, State and Local), Households, Enterprises, Donors and NGOs for the current and future rounds of the exercise. The study also covered data collection from the 3 sub-sectors of WASH which are Drinking Water, Sanitation and Hygiene for the 2018 Financial Year.

The WASH Account is produced using either the WASH production cost or the WASH expenditure cost. The WASH expenditure cost method was used in Nigeria as it is easier to track expenditure cost than production cost. Therefore, 2018 Budget and Expenditure data on WASH was collected from all the identified actors.

3.2. TrackFin Organizational Framework in the Country

3.2.1. Lead Institution and Focal Point

The Lead institution for the TrackFin programme in Nigeria is the Federal Ministry of Water Resources, with the focal point being the Directorates of Water Supply & PPP (Public Private Partnership), and Water Quality Control and Sanitation, which are in charge of Water Supply, Sanitation and Hygiene.

3.2.2. Steering Committee

The Steering Committee is made up of representatives from the Federal Ministry of Water Resources (FMWR), Water Supply and Sanitation Collaborative Council (WSSCC), World Health Organization (WHO) and United Nation Children's Fund (UNICEF).

3.2.3. Technical Committee

Due to the current Covid-19 pandemic, members of the Technical Committee were limited to Officers from: Water Quality Control & Sanitation, Water Supply & PPP Departments of FMWR, National Bureau of Statistics, UNICEF, WHO and AMCOW.

3.2.4. Others: Stakeholders

The Stakeholders are made up of WASH line Ministries, Departments and Agencies (MDAs), Development Partners and NGOs. They are: Federal Ministry of Water Resources, Federal Ministry of Education, Ministry of Finance, Budget and National Planning, Federal Ministry of Health, Federal Ministry of Environment, National Bureau of Statistics, Federal Ministry of Women Affairs, Federal Ministry of Agriculture and Rural Development, National Agency for Food and Drug Administration Control (NAFDAC), National Primary Health Care Development Agency, State Ministries of Water Resources or its equivalents & Agencies, FCT Water Board, Office of the Senior Special Assistance to President on Sustainable Development Goals (OSSAP-SDGs), FCT Primary Health Care Development Agency, UNICEF, WHO, World Bank, Society for Water and Sanitation (NEWSAN), Japan International Cooperation Agency (JICA), African Development Bank (AfDB), WSSCC, United States Agency for International Development (USAID), Water-Aid and AMCOW.

3.3. TrackFin Time Frame

Table 1: Time line of activities

S/No.	Activities	Time Line
1	First Stakeholders' meeting	October, 2019
2	Collection of Data (Households, Government, Enterprises, Donors and NGOs)	Nov 2019 - May 2020
3	Second Stakeholders' meeting	May, 2020
4	Data Extraction	June, 2020
5	Data Review	July, 2020
6	In-house capacity building on Microsoft Excel	July, 2020
7	Refresher Training on WAPT, Budget Estimation & Mapping	July, 2020
8	Production of 1 st draft Report	August, 2020
9	Stakeholders validation meeting	August, 2020
10	Finalization of Report Writing	August, 2020
11	Printing of 500 copies of 2018 WASH Account Report	November, 2020
12	Launch & dissemination of report	December, 2020

3.4. Inception Workshop

The inception workshop was held with most of the Stakeholders in attendance to discuss the TrackFin Initiative. The Stakeholders were intimated with all the steps involved in the production of the WASH Account to get their buy-in.

3.5 Data Collection and Processing Methodology

Data used for the WASH Account 2018 expenditure were collected through survey (primary) and non-survey (secondary) sources across the 36 states and FCT, Abuja. Data were sourced from households, Private Enterprises, Donor Agencies, NGOs through survey while data for Government (Federal, State and Local Government) data were collected through secondary sources (Budget document, Annual Financial Report e.t.c).

3.5.1 Households Data Collection Methodology.

Development of Sampling Frame: National Integrated Survey of Households (NISH) frame developed by National Bureau of Statistics was adopted. NISH frame was developed using the frame of Enumeration Areas (EAs) demarcated for the purpose of the Housing and Population Census conducted in 2006 by National Population Commission. A total of 1,640 EAs were sampled across the 36 states and FCT, Abuja. A total of 40 EAs were sampled in each state except Lagos and Kano states with a total of 120 EAs each.

Households listing exercise was conducted in each selected EAs (1, 640) across the 36 states and FCT, Abuja. A total of 600 households were selected systematically in each state except Lagos and Kano with a total of 1,200 households which give a total of 24,600 households nationwide.

Survey Instrument: The households survey questionnaire was developed to capture all expenditure incurred by households in provision of Water, Sanitation and Hygiene services for 2018 using different recall periods.

Data were captured electronically using Computer Aided Personal Interview (CAPI) devices with a customized template of households' questionnaire.

3.5.2 Private Enterprises Data Collection Methodology

List of Private Enterprises/Firms compiled and developed by National Bureau of Statistics (NBS) was used as sampling frame for selection of Private Enterprises/Firms for interview. A total 2,530 samples were selected across the 36 states and FCT, Abuja. A total 62 enterprises were sampled in each state plus FCT, Abuja except Lagos and Kano with a total of 120 enterprises each. The survey questionnaire was developed to capture all the expenditure incurred by employers in the provision of Water, Sanitation and Hygiene for staff within 2018. The questionnaires were lodged with the selected firms/enterprises which cut across all the sectors such as health, education, agriculture, wholesale and retail, manufacturing, oil and gas e.t.c.

Retrieved questionnaires were captured using a customized data capturing templates designed and uploaded into the CAPI devices for data entry.

3.5.3 Government Data Collection Methodology

Government (Federal, State and Local) WASH expenditures were obtained from Annual Financial reports and approved budgets documents for 2018. Budget and actual expenditures line items on WASH services were identified and captured across all the government ministries, department and agencies. All the 36 states plus FCT, Abuja and Federal Government were captured except local government with only 150 LGAs captured out of 774 LGAs.

3.5.4 Donors/NGOs

Data for Donors/NGOs were collected through the use of questionnaires. The questionnaires were designed to capture all financial assistance such as loans and grants to the Government of Nigeria. Questionnaires were administered to all the identified NGOs/Donors agencies investing or supporting the government in the areas of Water, Sanitation and Hygiene services.

4.2. Estimations Procedures and Assumptions

4.2.1 Mapping Procedures

WASH Account Production Tool version 1.7.0.1 was used in the management and mapping of the WASH expenditures. Microsoft Excel was used to organize, manage and classify all the extracted budget line-item expenditures according to WASH Account classification.

4.2.2. Government Expenditure Estimation procedures

The estimation of the expenditure commenced by extraction of data from the budget documents of all relevant Ministries, Departments and Agencies. The extracted budget was reviewed to ensure all budget line items extracted are within the scope of WASH Account boundaries. For example, expenditure on Erosion control, drainages, irrigation and every line item that are not within the boundaries of the WASH Account were excluded from the Ministry's capital budget.

There were other budget line items that were not absolutely WASH expenditure such as Personnel, Overhead, Dam construction/rehabilitation e.t.c that were identified.

In order to ascertain the fraction of WASH expenditure, experts were consulted within the ministry and their opinions were used to determine the proportion of WASH services and estimate the expenditure.

The table below shows the Challenges and Assumption/remedial action

Challenges	Assumption/Remedial Action
Actual Expenditure not reported by Budget line items	% budget performance was used $\text{WASH}_{\text{Expenditure}} = \text{Budget Amount} * \text{Percentage performance}$
Line-item budget of WASH services and none WASH services are merged together (e.g Dam construction, building class rooms with toilet or water supply)	Experts Opinion from the Ministry was used to determined proportion for WASH Budget
A single WASH expenditure contains two or more WASH activities based on WASH account classification e.g Expenditure Borehole construction (it includes Collection of water, Storage, reticulation, Distribution and Management)	Split Rule was created to determine actual proportion for each activity

4.2.3 Local Government WASH Expenditure Estimation:

WASH Account was designed to include financial expenditure on WASH Services across the three tiers of Government which include Federal, State and Local Government. It was a huge challenge in getting WASH expenditure data from all the 774 local government areas. Though some very few LGAs expenditure were captured and extracted but the information was not sufficient for the overall estimation of the entire 774 local government areas.

The estimation of LGAs expenditure was categorized as follows;

- (a) State with all their LGAs Budget document captured: All the budget line items were mapped accordingly
- (b) State with few of their LGAs Budget document: Weight was computed and applied to account for the missing LGAs' data within the state.

$$\text{Budget exp.} = \text{Budget exp} * \frac{\text{No of LGAs in state}}{\text{Total LGA captured}}$$

- (c) States without LGA budget document: States without LGAs budget or expenditure data, 2018 Annual report of Central Bank of Nigeria (CBN) was used to estimated WASH LGA expenditure in each state. The CBN report shows that **0.2%** of LGA expenditure for 2018 was spent on Water Supply. The following parameters were considered in the computation of the LGA WASH expenditure for the year 2018.

Summary of Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee (FAAC) for 2018 was sourced from NBS website (www.nigerianstat.com.ng) to estimate for states without a trace of LGA expenditure on WASH services.

- i. Statutory allocation to LGA: Statutory allocation sources includes Federal Account (72.5% share), VAT (21.4% share), Non-oil Excess (0.2%), Exchange Gain (2.4%), NNPC Additional revenue (0.2%) and Grants & Others (1.3).
- ii. Internally Generated Revenue: The LGAs IGR was derived from total revenue allocation to LGAs by FAAC using 1.9% share of total revenue according to CBN report.

Since Expenditure on Sanitation and Hygiene services was not given or stated in the document (CBN Report), the ration of expenditure on Sanitation and Hygiene to Water Supply services in the State was used to estimate this expenditure at the Local Government level.

- iii. Proportion of Sanitation Expenditure to Water Supply of State Expenditure
- iv. Proportion of Hygiene Expenditure to Water Supply of State Expenditure
- v. Proportion of WASH Protection/Support Services to Water supply of State Expenditure

$$\begin{aligned}
\text{Estimated}_{\text{water supply}} &= \text{LGA Total Revenue} \times 0.002 \\
\text{Estimated}_{\text{sanitation}} &= \text{Estimated}_{\text{water supply}} \times \text{proportion of Sanitation to Water supply} \\
\text{Estimated}_{\text{hygiene}} &= \text{Estimated}_{\text{water supply}} \times \text{proportion of Hygiene to Water supply} \\
\text{Estimated}_{\text{admin cost}} &= \text{Estimated}_{\text{water supply}} \times \text{proportion of Support services to Water supply}
\end{aligned}$$

4.2.4 Household – out-of-pocket Expenditure Estimation procedures

Households out-of-pocket expenditure on WASH services was derived using WASHNORM II survey data for 2019. The following are the process of estimation;

4.2.4.1 Identification of key variables

Expenditure on Water Supply services identified and extracted includes Amount for Construction, Bill/Levies paid to providers, Storage facilities, repairs of water facilities, transportation from source of collection and water treatment. Sanitation expenditure are; Construction of facilities, Bills/Levies for toilet use, Toilet Maintenance and Emptying and also include Hygiene supplies (soap, sanitary pads e.t.c), construction of hygiene facility and equipment.

4.2.4.2 Annualization of variables

All the identified households' variables on WASH expenditures were annualized to reflect the rate on an annual (yearly) basis. The WASHNORM II questions on household's out-of-pocket expenditure was based on daily, weekly, monthly and yearly recall periods.

4.2.4.3 Population Weight

The survey weight was computed for state level estimation and the weight parameters Includes Enumeration Areas Weight and Households weight.

$$EA_{wt} = \frac{\text{Total EA per state}}{\text{Total Sampled EA per state}}; HH_{wt} = \frac{\text{Total HH Listed per EA}}{\text{Total Sampled HHs per EA}}$$

$$wt = EA_{wt} * HH_{wt}$$

Estimation formula;

$$HH_expenditure_i = \text{Annualized value} * wt * hhs \text{ WASH service expenditure}$$

4.2.5 Private Enterprises Expenditure Estimation procedures

The same process of estimating household's out-of-pocket expenditure was adopted except weighting procedures. The computed weight was based on sector (Education, Health, Agric, Manufacturing e.t.c) level

$$Etab \text{ weight}_i = \frac{\text{Total Estab}_i \text{ per state}}{\text{Total sampled Estab}_i \text{ per state}}$$

Where i = Economic sectors (education, health, manufacturing e.t.c)

4.2.6 NGOs and Donor Agencies Expenditure Estimation procedures

Donor agencies reported actual expenditure was mapped directly into the WAPT software. Application of weight was not necessary because it was expected to be covered as census.

Since NGOs data collection was based on sample survey, weight was applied to few NGOs that reported their respective expenditure to represent other NGOs that was not covered.

$$NGO \text{ weight} = \frac{\text{Total ngo working on WASH}}{\text{Total sampled ngo on WASH}}$$

CHAPTER 4: TRACKFIN CLASSIFICATION AND ASSUMPTIONS

4.1. Presentation of TrackFin Classifications of the WASH accounts

4.1.1 FU-Financing Unit Classification

Institutional entities that provide funding to the sector mobilize funds and pay WASH service providers. They may also allocate funds directly to service providers or channel them through other financing units.

Code	Category	Definition
FU1	Users FU1.1 Domestic users FU1.1.1 Served domestic users FU1.1.2 Self-supplied domestic users FU1.2 Non-domestic users FU1.2.1 Served Non domestic users FU1.2.2 Self-supplied Non domestic users	Households and Institutions that self-provide services such as on-site sanitation and water facilities. They either pay up-front through initial investments or purchase services from a variety of providers including water tankers.
FU2	Federal Government	Public authorities at central government level, including relevant ministries such as the Ministry of Water Resources or national institutions.
FU3	State Government	Public authorities operating at the sub-national level.
FU4	Local Government	Public authorities operating in the Local Government Areas
FU5	Network corporate providers	Utilities that own and/or operate facilities for production and distribution of water and sanitation services through network systems for the public, as well as for bulk services.
FU6	Non-network corporate providers	Corporations that provide any small-scale WASH goods or services along the value chain through non-network systems.
FU7	Economic and quality regulators	Public authority responsible for overall supervision of the WASH sector in areas such as control of tariffs, water quality, and competition throughout the sector.
FU8	Bilateral and multilateral donor	Governments providing official development assistance directly to a country or through multilateral international institutions
FU9	NGOs and Community based organizations (CBOs)	Non-profit organizations that seek to complement WASH public services. They usually have a formal structure and offer services beyond their own membership.
FU10	Banks and financial institutions	A financial institution that provides banking services, such as taking deposits and providing credit facilities and loans to individuals and/or small businesses and corporations.

4.1.2 FT: Financing Types Classification

Financial flows between Financing Units and Service Providers, characterized by their origin and nature

Code	Category	Definition
FT1	Tariffs for services provided FT1.1 Domestic tariffs for services provided FU1.2 Non-domestic tariffs for services provided.	Payments made by users to service providers for obtaining and using the service.
FT2	User expenditure on self-supply FT2.1 Domestic user expenditure on self-supply FT2.2 Non-domestic user expenditure on self-supply	Funding provided by users to invest in or provide the service themselves. Self-provided users pay an initial investment up-front to gain access to the service
FT3	Domestic public transfers	Public transfers to WASH actors from central, state or local government agencies. These are often subsidies derived from taxes or other government sources of revenue.
FT4	International public transfers	Voluntary donations or grants from external public donors and multilateral agencies. Concessionary loans are excluded and covered entirely in FT6 –Repayable Finance.
FT5	Voluntary contributions	Voluntary donations or grants from international and national non-governmental donors including from charitable foundations, non-governmental organizations (NGOs), civil society organizations and individuals (remittances). Concessionary loans are excluded and covered entirely in FT6 – Repayable Finance.
FT6	Repayable financing	Sources of finance derived from private or public sources and requiring repayment. Examples are loans (including concessionary loans and guarantees), equity investments, or other financial instruments such as bonds. This category can be divided into 2 sub-categories: FT6.1 Concessionary repayable financing, and FT6.2 Non-concessionary repayable financing.

4.1.3 C: Cost for WASH Services Classification

Code	Name
C.1	INVESTMENT COSTS
C.1.1	Water Supply Services Cost
C.1.1.1	Construction of Boreholes/Handpump/Water works/Supply
C.1.1.1.1	Motorized Borehole Construction
C.1.1.1.2	Handpump Borehole Construction
C.1.1.1.3	Water Works/Supply
C.1.1.1.nec	Other Construction of Boreholes
C.1.1.2	Machineries/Equipment (Drilling Rigs, trucks e.t.c)
C.1.1.3	Piping/Reticulation of Water Supply
C.1.1.4	Construction of Reservoirs/Storage Tanks
C.1.1.5	Construction of Dam
C.1.1.6	Construction of wells
C.1.1.7	Construction of Treatment Plant
C.1.1.nec	Other Water Supply Services
C.1.2	Sanitation Services Cost
C.1.2.1	Construction of Toilet Facilities
C.1.2.2	Sanitation Promotion
C.1.2.3	Sewage treatment and disposal (Trucks/facilities)
C.1.2.nec	Other Sanitation Services
C.1.3	Administrative Cost
C.1.3.1	Cost for Power Plant/Generating set
C.1.3.2	Cost for Office Vehicles (Cars, trucks e.t.c)
C.1.3.3	Purchase of Office/ICT Equipment/machines
C.1.3.4	Construction of Non-Residential Building
C.1.3.5	Construction of Residential Building
C.1.3.nec	Other Administrative Cost
C.1.4	Hygiene Services
C.1.4.1	Construction of Hygiene Facilities
C.1.4.2	Cleaning Machines/Equipment
C.1.4.3	Hygiene Promotion
C.1.4.nec	Other Hygiene Services
C.1.nec	Other Investment costs
C.2	OPERATING AND MAINTENANCE COSTS
C.2.1	Personnel Cost for Operation and Maintenance
C.2.1.1	Salaries/Wages for Operation & Maintenance
C.2.1.2	Staff Allowances for Operation & Maintenance
C.2.1.nec	Other Personnel Cost
C.2.2	OPERATION, MAINTENANCE AND SUPPLIES
C.2.2.1	Utilities/Maintenance (including residential, non residential buildings, e.t.c)
C.2.2.2	Office Supplies (Stationeries, fuel, e.t.c)
C.2.2.3	Maintenance of equipment, machines and vehicles
C.2.2.4	Purchase of Reagents, Chemicals e.t.c
C.2.2.nec	Other Office Operation, Maintenance and Supplies
C.2.nec	Other Operating and maintenance costs
C.2.3	Households/Private Enterprise Maintenance (WASH)
C.2.3.1	Maintenance of Water Facilities
C.2.3.2	Maintenance of Toilet Facilities

Code	Name
C.2.3.3	Households Water Treatment
C.2.3.4	Maintenance of Storage facilities
C.2.3.5	Transportation of Water to household
C.2.3.6	Hygiene Supplies
C.2.3.nec	Other Households Maintenance (WASH)
C.3	LARGE CAPITAL MAINTENANCE COSTS
C.3.1	Large capital maintenance cost for Water Supplies
C.3.1.1	Rehabilitation/Repairs
C.3.1.1.1	Rehabilitation/Repair of Motorized Boreholes
C.3.1.1.2	Rehabilitation/Repair of Handpump Boreholes
C.3.1.1.3	Rehabilitation/Repair of Water Works/Supply
C.3.1.1.nec	Other Rehabilitation/Repair of Boreholes
C.3.1.2	Rehabilitation of Dam
C.3.1.3	Rehabilitation/Repair of water network/Reticulations
C.3.1.4	Rehabilitation/Repair of Water Reservoirs/Tanks
C.3.1.5	Repairs of Water Equipment/Machines
C.3.1.6	Rehabilitation/Repair of Wells
C.3.1.7	Rehabilitation/Repair of treatment plant
C.3.1.nec	Other Large capital maintenance cost for Water Supplies
C.3.2	Large capital maintenance cost for Sanitation
C.3.2.1	Rehabilitation of Sanitation Facilities
C.3.2.2	Rehabilitation/Repairs of sewage treatment Facilities
C.3.2.nec	Other Sanitation costs
C.3.3	LARGE CAPITAL MAINTENANCE COST FOR HYGIENE
C.3.3.1	Rehabilitation & Maintenance of Hygiene facilities
C.3.3.nec	Other Large Capital Maintenance cost for Hygiene
C.3.nec	Other Large capital maintenance costs
C.3.4	Large Capital Maintenance Cost for Buildings
C.3.4.1	Rehabilitation of Non-Residential Building
C.3.4.2	Rehabilitation of Residential Building
C.3.4.nec	Other Large Capital Maintenance Cost for Buildings
C.4	FINANCIAL COSTS
C.5	Support Services, Water Resources Protection or Software Costs
C.5.1	Support services
C.5.2	Water resources protection
C.5.3	Personnel Cost for Support Services
C.5.3.1	Salaries/Wages for support Services
C.5.3.2	Allowances for Support Services
C.5.3.nec	Other Personnel Cost for Support Services
C.5.nec	Other Support or software costs
C.6	Taxes
C.6.1	Water Rate/Levies
C.6.2	Sewage Rate/Levies
C.6.3	Domestic waste disposal
C.6.4	Domestic sludge disposal
C.6.nec	Other Taxes
C.nec	Other costs

4.1.4 P: WASH service Providers Classification

Actors engaged in the production and delivery of WASH services, including government institutions that provide support

Code	Category	Definition
P1	Government agencies P1.1 Federal Govt P1.2 State Govt. P1.3 Local Govt	Government providers including public agencies such as ministries, Waterboard, RUWASSA e.t.c as well as self-providing municipalities (i.e. those operating the service directly rather than through a corporate entity).
P2	Network corporate providers	Utilities that own and/or operate facilities for production and distribution of water and sanitation services through network systems for the public, as well as for bulk services.
P3	Non-network corporate providers	Corporations that provide any small-scale WASH goods or services along the value chain through non-network systems. They usually involve low-skilled labour and a low level of initial investment.
P4	NGOs and Community based Organizations (CBOs)	Non-profit organizations seeking to complement WASH public services. They usually have a formal structure and offer services beyond their own membership.
P5	Self-provided users P5.1 Domestic self-provided users P5.2 Non-domestic self-provided users	Users providing services themselves. These may be domestic (household) or non-domestic (institutional, industrial or commercial) users. They pay an initial investment up-front to access a well, private latrine, or a private system, and then cover operating and maintenance costs themselves.

4.1.5 U: Uses of WASH services Classification

U: Uses of WASH services, Types of use of WASH goods and services

Code	Category	Definition
UI	Served domestic use	Household consumption through service providers, paid via a tariff.
U2	Self-provided domestic use	Household consumption of self-provided water and sanitation services.
U3	Served non-domestic use U3.1 Served institutional use U3.2 Served industrial and commercial use.	Consumption by non-domestic users through purchase of water and sanitation from a service provider. This includes institutional users (government agencies such as ministries, hospitals, schools), voluntary organizations such as NGOs or CBOs, foundations, industrial and commercial users.
U4	Self-provided non-domestic use U4.1 Self-supplied institutional use U4.2 Self-supplied industrial and commercial use	Consumption of self-provided water and sanitation services by non-domestic users. This includes institutional users such as government agencies - ministries, hospitals, schools, voluntary organizations such as NGOs and CBOs, foundations, industrial and commercial users.

4.1.6 A: Service Areas Classification

Code	Name
A.1	Urban
A.2	Rural
A.3	Central
A.nec	Undefined service area

4.1.7 S: Geographic Regions Classification

Code	Name	Code	Name
R.1	Abia	R.21	Kebbi
R.2	Adamawa	R.22	Kogi
R.3	Akwa Ibom	R.23	Kwara
R.4	Anambra	R.24	Lagos
R.5	Bauchi	R.25	Nasarawa
R.6	Bayelsa	R.26	Niger
R.7	Benue	R.27	Ogun
R.8	Borno	R.28	Ondo
R.9	C/River	R.29	Osun
R.10	Delta	R.30	Oyo
R.11	Ebonyi	R.31	Plateau
R.12	Edo	R.32	River
R.13	Ekiti	R.33	Sokoto
R.14	Enugu	R.34	Taraba
R.15	Gombe	R.35	Yobe
R.16	Imo	R.36	Zamfara
R.17	Jigawa	R.37	FCT
R.18	Kaduna	R.38	Federal
R.19	Kano	R.nec	Other Geographical Regions
R.20	Katsina		

4.1.8 S: WASH goods and services Classification

Code	Category
S1	Water supply services
S1.1	Water supply through large network systems
S1.1.1	Collection of rain water and water from various sources such as rivers, lakes, wells
S1.1.2	Purification of water for water supply purposes, desalination of sea/groundwater by treatment plants
S1.1.3	Storage of water
S1.1.4	Large scale transport/conveyance of water via pipelines
S1.1.5	Distribution of water through mains (includes water pumping and transport via local water networks)
S1.1.6	Management of water connections and consumer support Activities
S1.2	Basic drinking-water supply
S1.2.1	Collection of rain water and water from various sources (rivers, lakes, wells) using hand-pumps, spring catchments, gravity-fed systems, rainwater collection and fog harvesting
S1.2.2	Storage of water in tanks
S1.2.3	Distribution of water through small distribution systems (pipes, wells or trucks) or local neighbourhood networks typically with shared connections/points of use
S1.2.4	Management of water access points and consumer support activities.
S2	Sanitation services
S2.1	Sanitation through large network systems
S2.1.1	Construction of sanitation facilities in households and communities and connection to large sewage systems
S2.1.2	Collection of sewage by large scale sewer systems including trunk sewers, sewage pumping stations, and drains
S2.1.3	Sewage treatment and disposal, including residual sludge disposal.
S2.2	Basic sanitation
S2.2.1	Promotion of sanitation, including demand promotion and sanitation marketing (excluding hygiene promotion if that can be disaggregated)

Code	Category
S2.2.2	Construction of basic sanitation facilities in households and communities (latrines, septic systems)
S2.2.3	Collection and transport of sludge from onsite facilities (pit emptying and cleaning services)
S2.2.4	Treatment and disposal of sludge by faecal sludge treatment facilities
S3	Support services to the WASH sector
S3.1	Water and sanitation sector policy-making and governance
S3.1.1	Development of sector policies
S3.1.2	Legislation: definition and enforcement of drinking water and discharge standards for municipal wastewater
S3.1.3	Regulation of water and sanitation supply activities and service providers
S3.1.4	Sector planning, including estimating future sector financial needs
S3.1.5	Administration of water and sanitation programmes
S3.2	Capacity building in water supply and sanitation
S4	Water resources management (which relate to water and sanitation services)
S4.1	Water resources protection
S4.1.1	Collection and use of quantitative and qualitative data on water resources
S4.1.2	Creation and sharing of water knowledge
S4.1.3	Conservation and rehabilitation of inland surface waters (rivers, lakes), ground water and coastal waters
S4.1.4	Prevention of water contamination
S4.2	River basin development
S4.2.1	Integrated river basin projects and related institutional activities; river flow control; dams and reservoirs
S5	Hygiene services
S5.1	Hygiene promotion
S5.1.1	Hygiene promotion programmes by government or service providers, including hand-washing campaigns, menstrual hygiene management and chlorine distribution
S5.2	Household-level hygiene activities
S5.2.1	Hand washing, bathing, washing clothes and washing material/equipment (soap, tippy taps, bathrooms)
S5.2.2	Point-of-use water treatment

CHAPTER 5: PRESENTATION OF RESULTS

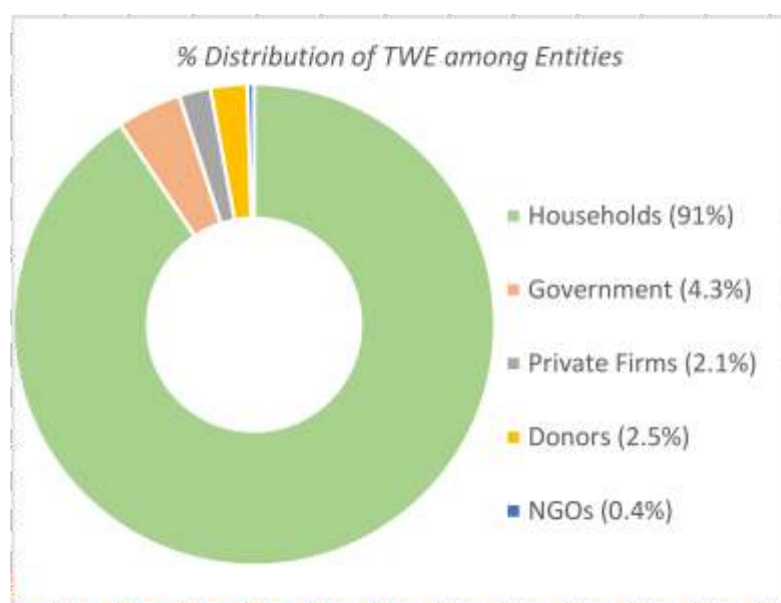
5.1 Distribution of Expenditure in the WASH Sector:

The figures below show the distribution of expenditure in WASH across the various indices which includes total expenditure, sub-sectors, geographical zones, service areas, types of cost, service providers and services.

5.1.1 Total Expenditure In the WASH Sector:

Total WASH Expenditure (TWE) which includes recurrent and capital expenditure for the 2018 Financial Year is ₦3.6 trillion which is equivalent to \$11,837 Billion. TWE stood at 2.8 percent of Gross Domestic Product (GDP) with Per Capita Spending of ₦18,492 from the Government (Federal, States and LGAs), Donors, Households, Private enterprises and NGOs. The percentage distribution amongst the entities is as shown below (Figure 2)

Figure 2: % Breakdown of TWE by entities of funding



the Government total WASH expenditure

Household Out of Pocket expenditure contributed a total share of 90.6 percent to the total WASH expenditure, Government (4.3%), Private Firms (2.1%) and Donor/NGOs (2.9%) all together contributed a total share of 9% to the sector

The study shows that, State Government contributed more than half (61%) of the total Government expenditure on WASH services. Federal and Local Government spent 28% and 11% respectively of

Table 2 Summary Statistics for WASH Expenditure

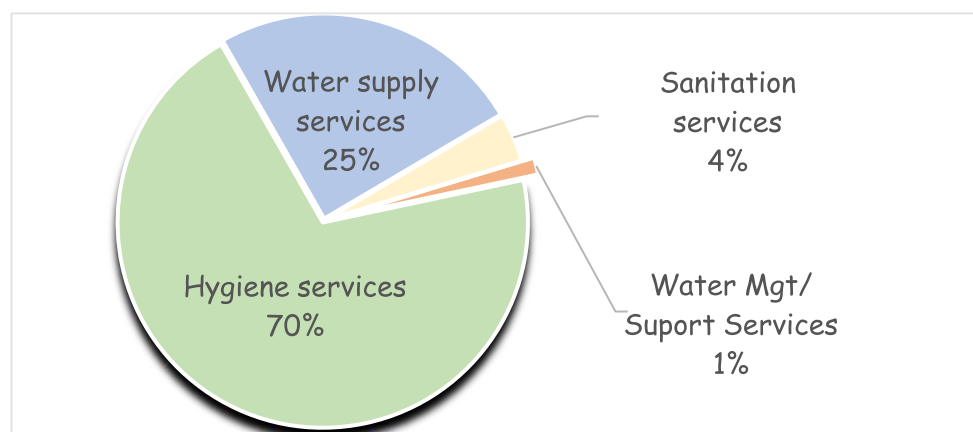
Indicator	2018
GDP at Current Prices (=N=Millions)	129,112,625
GDP at Current Prices for Water Supply, Sewerage, Waste Management and Remediation (=N=Millions)	211,523
% Contribution of Water Supply, sewerage, Waste Management to National Gross Domestic Product	0.2%
Total Government Expenditures (=N=Millions)	13,966,900
Total WASH Expenditure (TWE) (=N=Millions)	₦3,622,115
Total WASH Expenditure (TWE) (\$ Millions)	\$11,837
Total WASH Expenditure, PUBLIC (=N=Millions)	₦247,370
Total WASH Expenditure, Government (Fed, State and LGA) (=N=Millions)	₦157,471
Total WASH Expenditure, DONORS (=N=Millions)	₦89,898
% Donor Grants	15.9%
% Donor Loans	84.1%
Total WASH Expenditure, PRIVATE SOURCES (=N=Millions)	₦3,374,745
Total WASH Expenditure, Households (=N=Millions)	₦3,282,120
Total WASH Expenditure, Private Enterprise (=N=Millions)	₦76,646
Total WASH Expenditure, NGOs (=N= Millions)	₦15,980
Population	195,874,683
Exchange rate (US\$)	306
Per Capita Spending on WASH (N)	₦18,492
Per Capita Spending on WASH (US\$)	\$60
WASH expenditure, Public (% of government expenditure)	1.8%
WASH expenditure, Public (% of total WASH expenditure)	6.8%
WASH expenditure, Government (% of total WASH expenditure)	4.3%
WASH expenditure, Donors (% of total WASH expenditure)	2.5%
WASH expenditure, Private (% of total WASH expenditure)	93.2%
Out-of-pocket WASH expenditure (% of private expenditure on WASH)	97.3%
Out-of-pocket WASH expenditure (% of total expenditure on WASH)	90.6%
Private Enterprise WASH expenditure (% of total expenditure on WASH)	2.1%
NGOs WASH expenditure (% of total expenditure on WASH)	0.4%
Total WASH Expenditure as a % of GDP	2.8%
WASH expenditure, Public (% of GDP)	0.2%
WASH expenditure, Government (% of GDP)	0.1%
WASH expenditure, Donors (% of GDP)	0.1%
WASH expenditure, Private including HHs (% of GDP)	2.6%
WASH expenditure, Household (% of GDP)	2.5%
WASH expenditure, Private Enterprise (% of GDP)	0.1%
Average State Govt Expenditure on WASH (=N= Millions)	₦2,410
Average LGA Expenditure on WASH (=N= Millions)	₦35
Average Households Expenditure on WASH	₦80,309

5.1.2. Distribution of WASH expenditure between WASH sub-sectors:

5.1.2.1. Distribution of Total WASH expenditure

Figure 3 below shows the breakdown of total WASH Expenditure across various sub sectors namely - Water Supply, Sanitation, Hygiene, Support Services and Water Resources Management. Hygiene services which include households' supplies took a total share of 70% of the total WASH Expenditure. Water Supply services accounted for a total share of 25% and 5% of the expenditure goes for both Sanitation Services, Water Resources Management and Support Services.

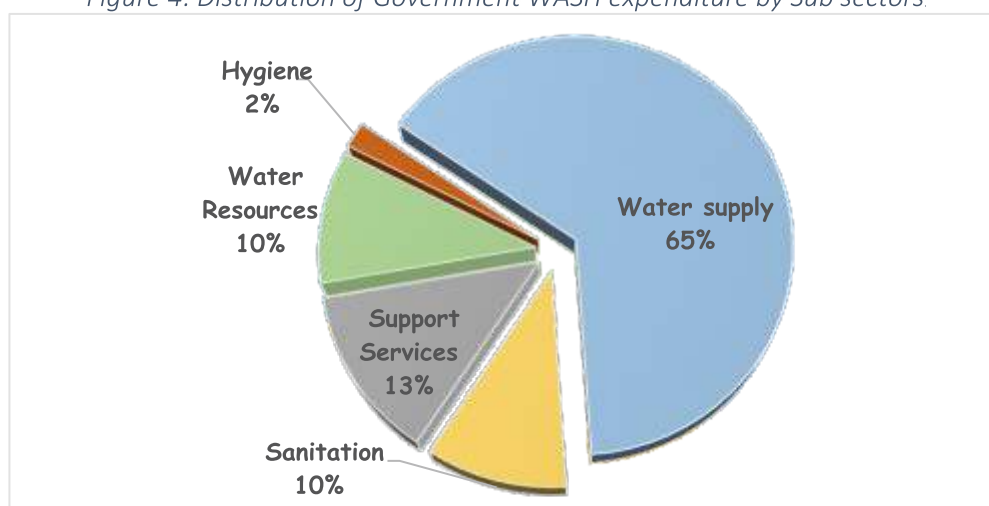
Figure 3: % Breakdown of TWE by Sub sectors



5.1.2.2. Distribution of Government WASH expenditure

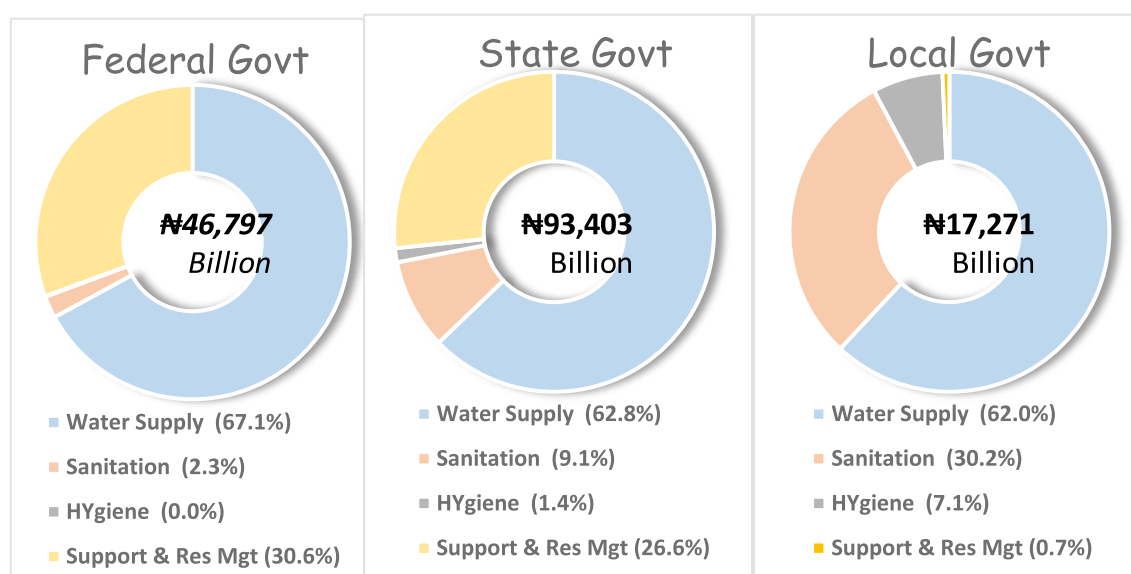
The Government (Federal, State and Local) together spent a total sum of ₦157,471 Billion on WASH Services. More than half (65%) of the total expenditure goes for Water Supply Services, 10% each for Sanitation Services and Water Resources Management, while 13% and 2% goes for Support Services and Hygiene Services respectively.

Figure 4: Distribution of Government WASH expenditure by Sub sectors



The study shows that, the three tiers of Government (Federal, State and Local) spent more than half (62% to 67%) of their WASH funds on Water Supply Services. The Local Governments spent 30.2% of their total expenditure on Sanitation Services. Federal and State Government spent 30.6% and 26.6% on Water Resource Management and Support services respectively.

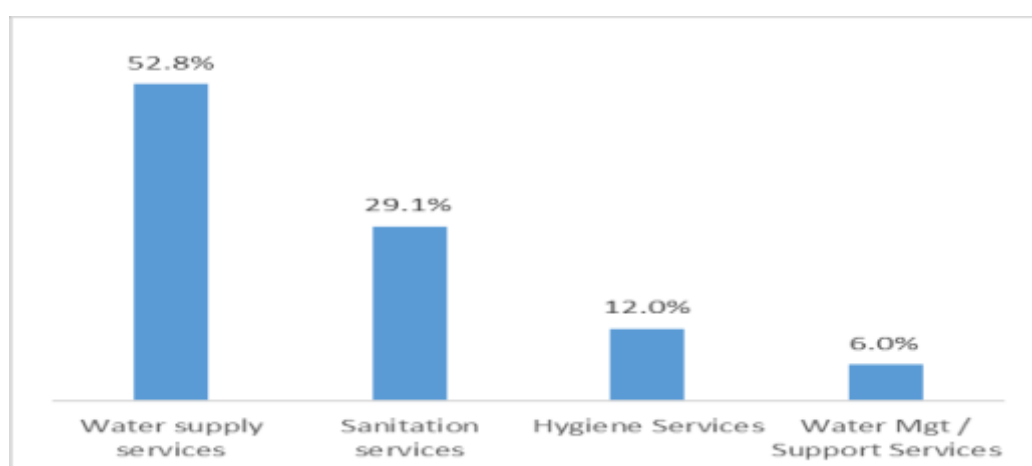
Figure 5: % breakdown of WASH Expenditure on WASH Services by the three tiers of Government



5.1.2.3. Breakdown of Donor Agencies WASH Expenditure

The Donor Agencies contributed a total of ₦89,898 Billion on WASH Services of which 16% of the total expenditure were grant and 84% comprise of loans to the government. More than half (52.8%) of the total expenditure goes for Water Supply Services, 28.1% for Sanitation Services, Hygiene Services had a total share of 12% and 6% of the expenditure goes for Hygiene Services and Water Resources Management and support services respectively.

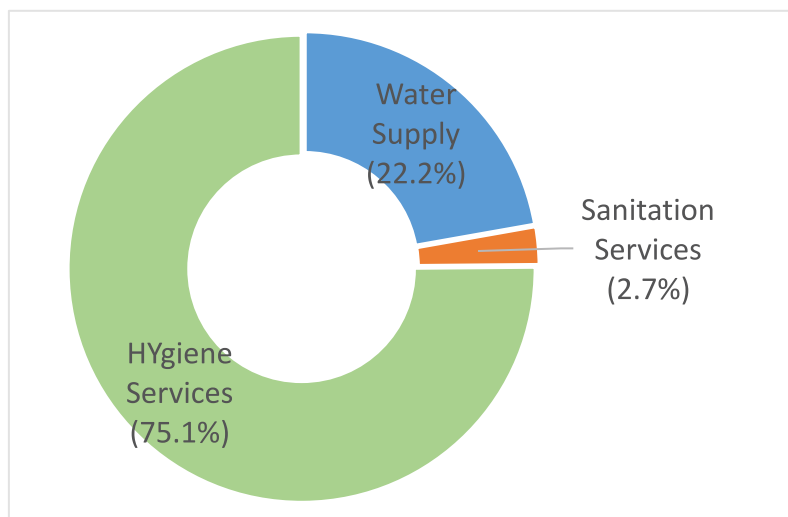
Figure 6: % Distribution of Donors Expenditure by WASH Services



5.1.2.3. Distribution of Households Out of Pocket Expenditure by WASH Services

Households out of pocket expenditure stood at ₦3,282,120 trillion which is 90.6% share of the Total WASH Expenditure. According to findings, 75.1% of the total out of pocket expenditure goes for hygiene supplies and services, 22.2% and 2.7% of the expenditure was spent on Water Supply and Sanitation Services respectively.

Figure 7: % Distribution of Out-of-Pocket Expenditure by WASH Services



5.1.3.1 Geographical distribution of WASH expenditure

The maps below reveal the total WASH expenditure from various sources such as Government, Donor Agencies, NGOs, Households and Private Firms/Enterprises in each Geopolitical Zone and States including FCT, Abuja.

Figure 8: Map showing breakdown of TWE by Geopolitical Zones

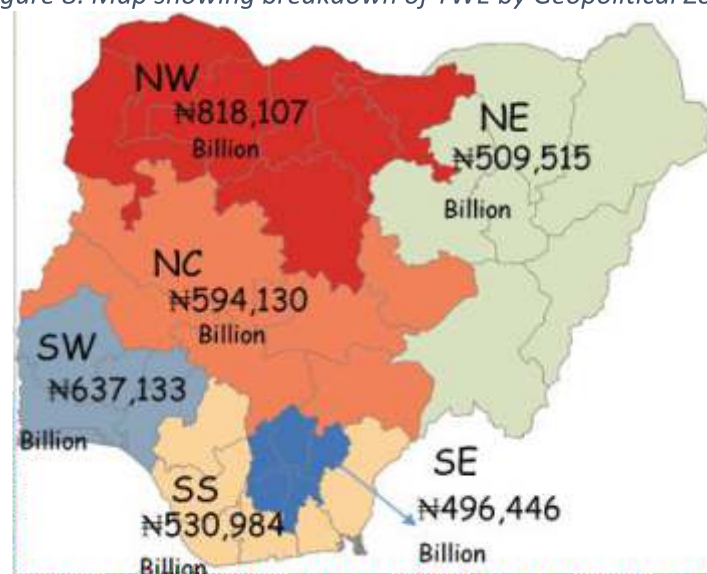


Figure 9: Figure 6: Map showing breakdown of TWE by State.

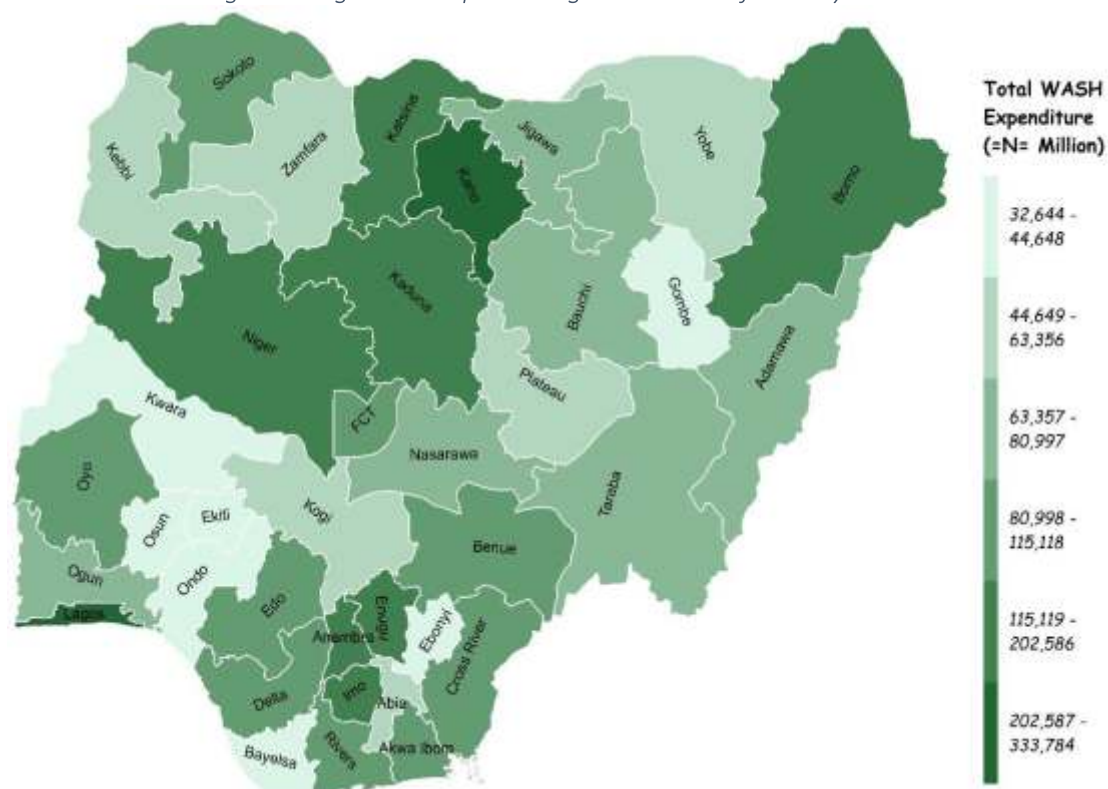
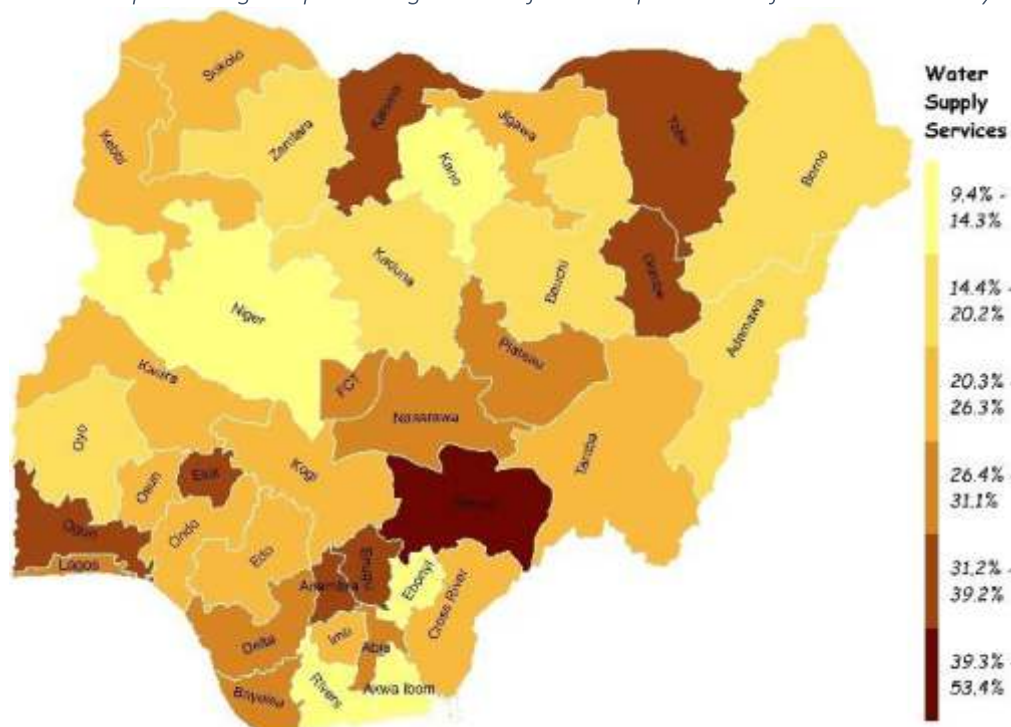
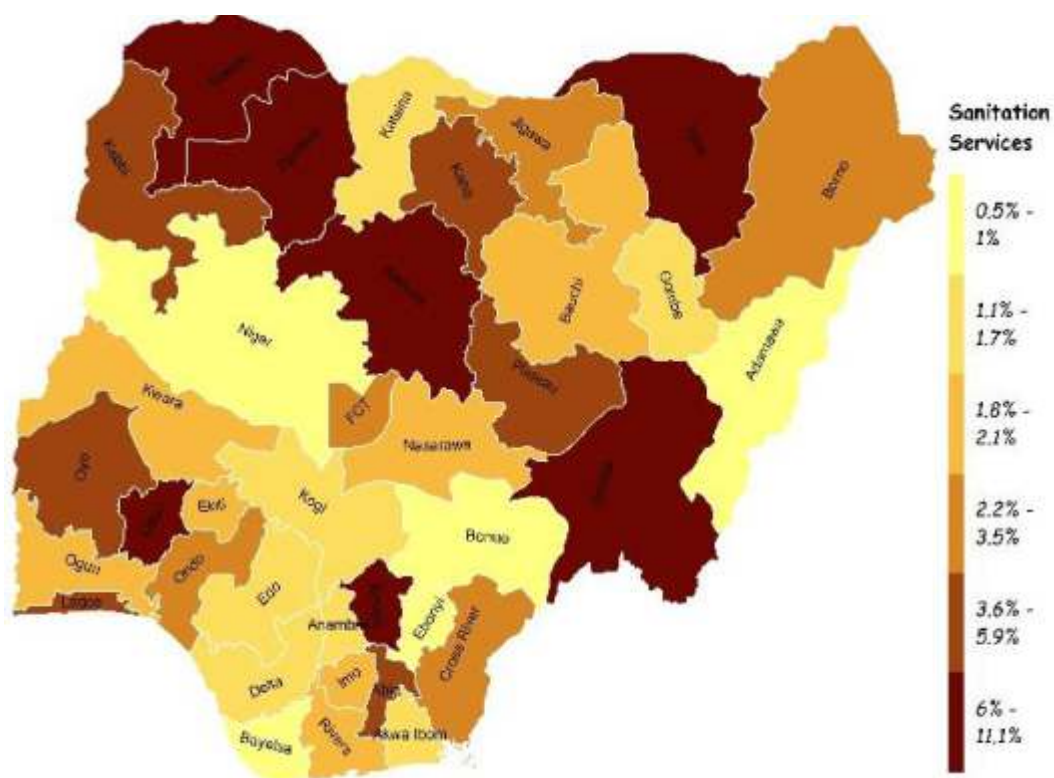
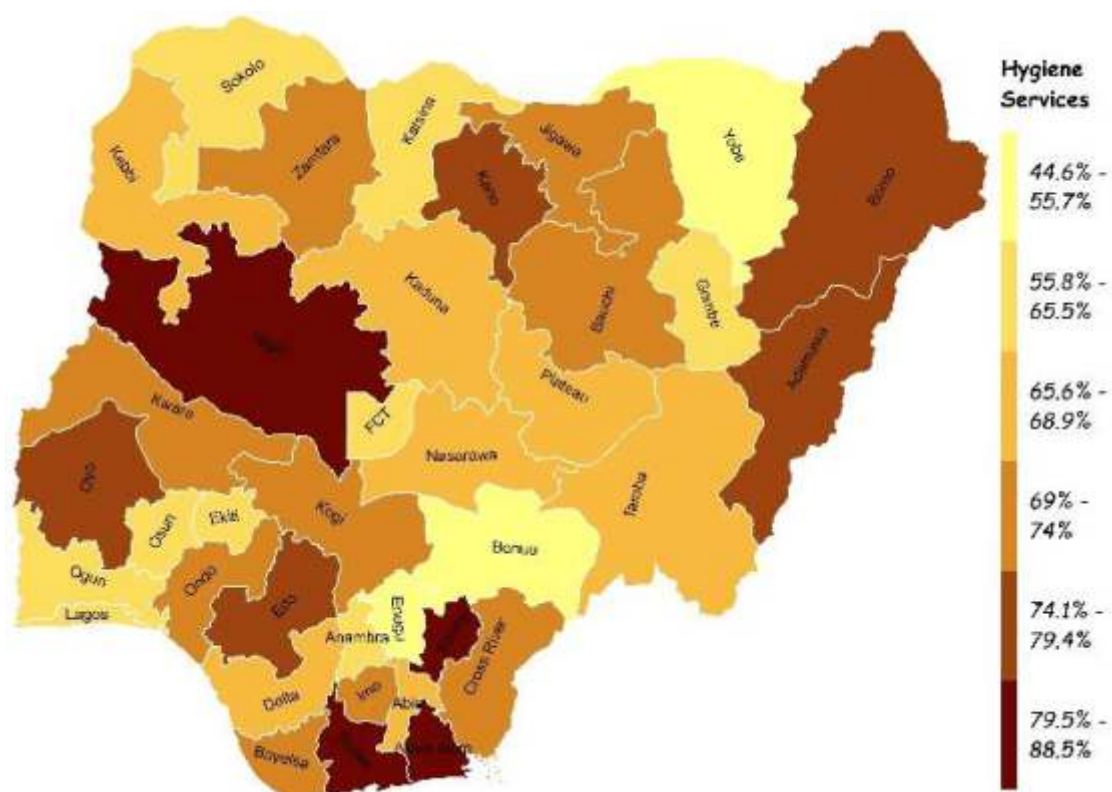
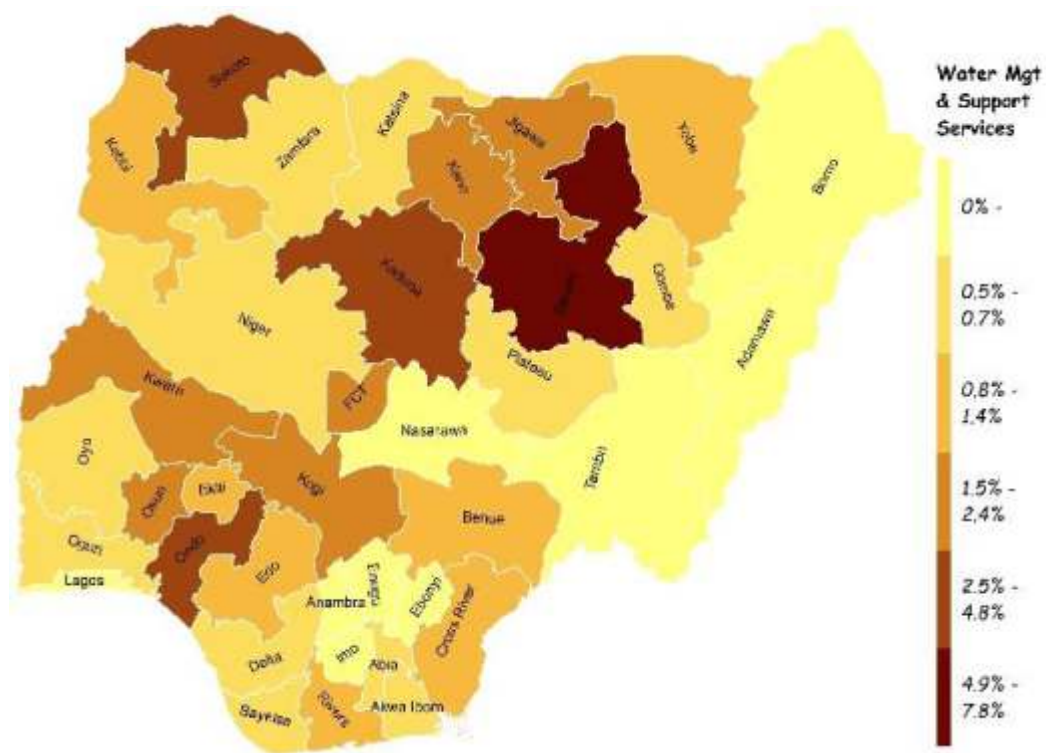


Figure 10: Map showing the percentage share of Total Expenditure of WASH services by State.







5.1.4. Distribution of WASH expenditure between service areas:

This section shows the distribution of WASH expenditure across the services areas. According to the study, Rural Areas took 57% of the total WASH Expenditure, 38% of the expenditure was allocated to Urban Areas.

Figure 11: WASH Distribution across service areas

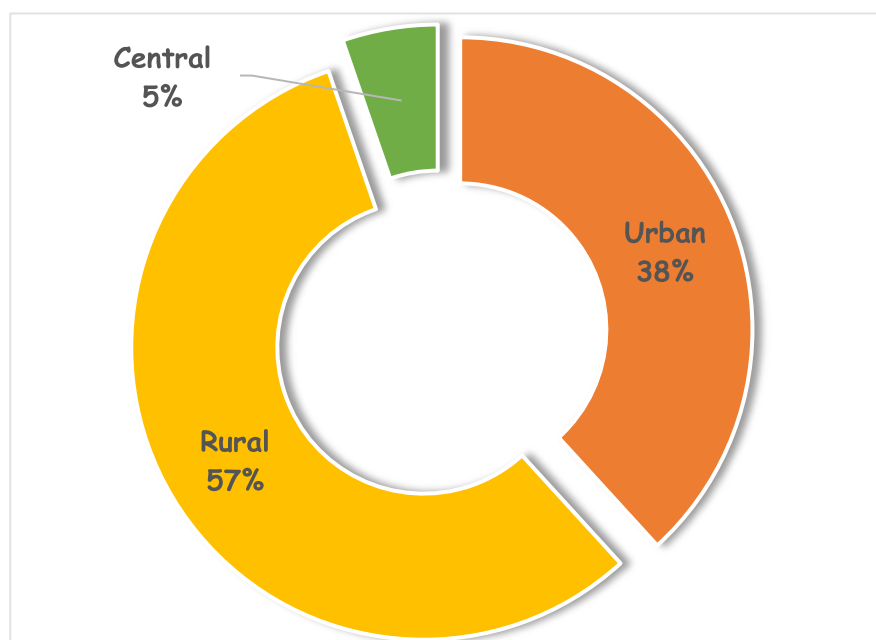
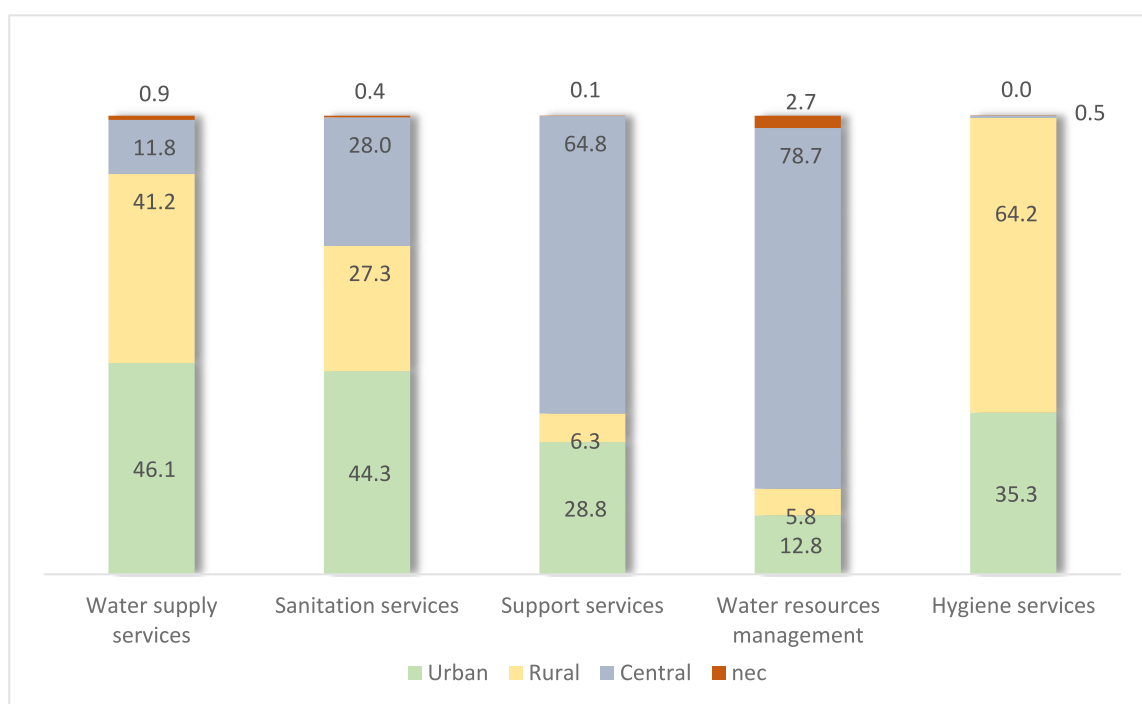


Figure 12: Distribution of TWE by Sub-Sector and across service areas



5.1.5. Distribution of WASH expenditure by type of cost:

This section shows the distribution of WASH expenditure based on type of cost (i.e., Investment, Operation and maintenance, Large Capital Maintenance, Support Services and Taxes). According to table 2 below, more than 60% of the expenditure goes to Operation and Maintenance and the cost comprised of staff salaries/allowances and overhead cost. Investment costs (Capital Expenditure) took a total share of 21.4% and 0.5% of the expenditure was used for Large capital maintenance cost (Rehabilitation of infrastructure). 9.2% of the expenditure was on Taxes, which are bills, levies paid for services (Water supply and Sewerage) by Households and public institutions.

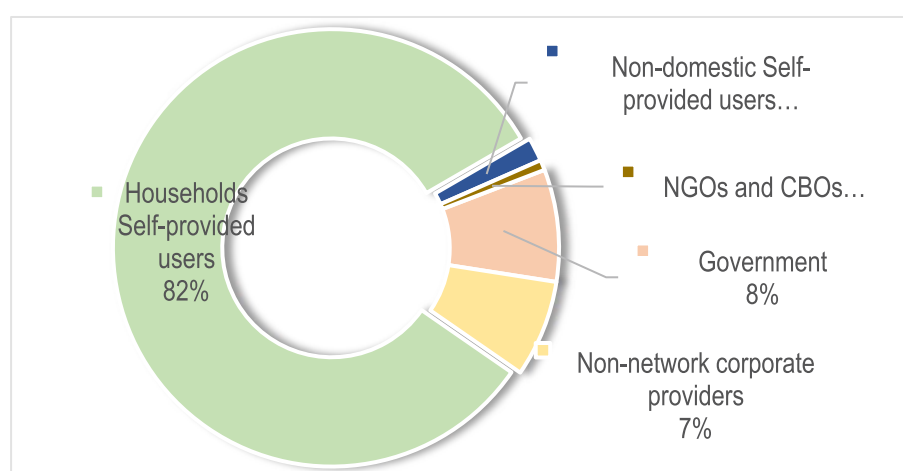
Table 3 Distribution of WASH expenditures by types of costs

Costs	Type of Cost	Amount (=N= Millions)	Amount (Millions \$)	% Share
C.1	Investment costs	775,501	2,534	21.4%
C.2	Operating and maintenance costs	2,458,373	8,034	67.9%
C.3	Large capital maintenance costs	16,484	54	0.5%
C.5a	Support services, Water resources protection or software costs	38,333	125	1.1%
C.6	Taxes (Bills/Levies paid for services)	333,423	1,090	9.2%
	TWE	3,622,115	11,837	100.0%

5.1.6. Distribution of WASH expenditure by service provider:

The report shows a clear evidence that, households are the highest contributors and providers of WASH services such as Water Supply, Sanitation and Hygiene. From the report, Households Self-provided users account for a total of 82% of the overall expenditure on WASH, while Government and Non-network corporate providers expend 8% and 7% respectively.

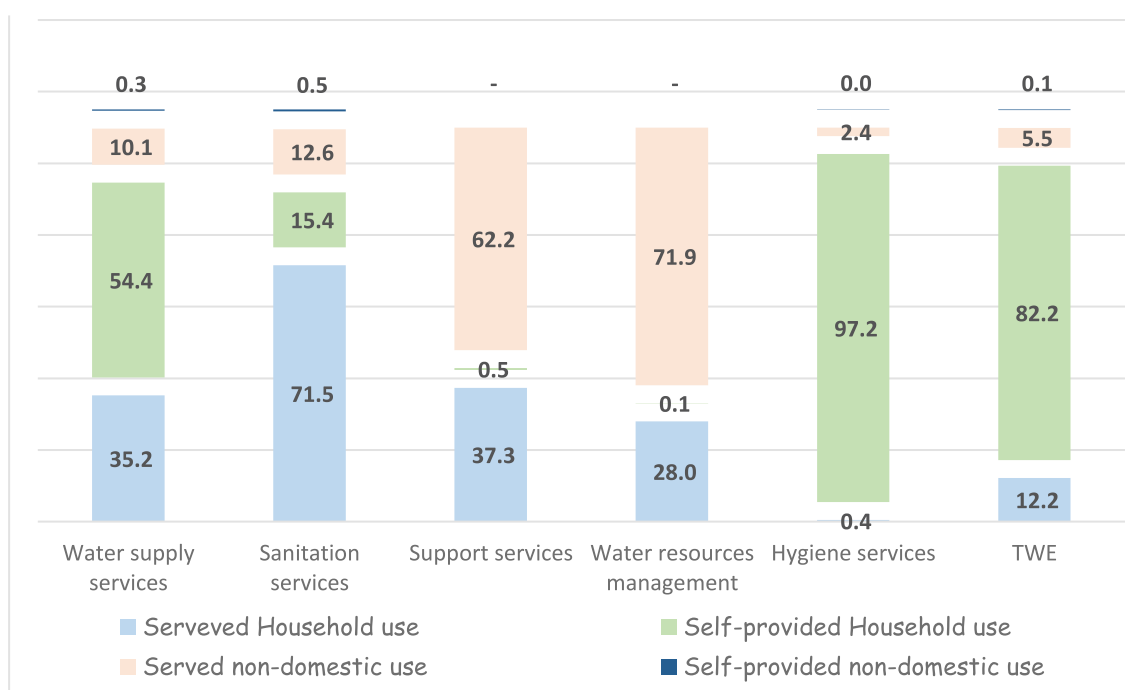
Figure 13: Distribution of WASH expenditure by service provider



5.1.7. Distribution of WASH expenditure by services and usage:

The figure 12 shows the spread of WASH expenditure across the services consumed by different categories of users (i.e., Water supply, Sanitation and Support services).

Figure 14: WASH expenditures by services and users.



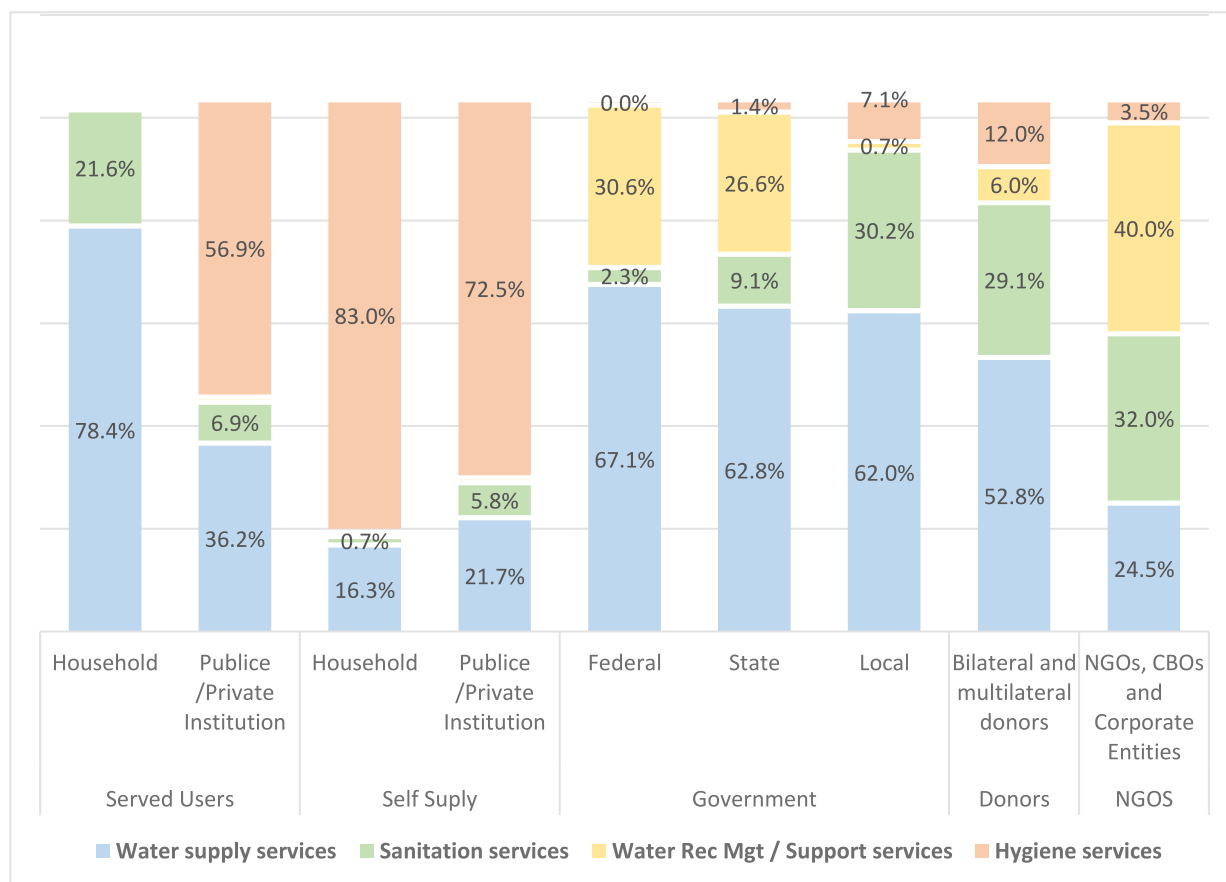
5.2 Funding of WASH Services:

The figures below show the various channels of funding WASH services which include government, corporate entities and individual.

5.2.1. Funding by Financing Unit:

Figure 13 below shows the various financing units in WASH sector (i.e. Served users, Self-supplied users, National authorities, Regional authorities and Local authorities).

Figure 15: Breakdown of WASH Expenditure by Financing Unit and Sub sectors



Self-supplied Household users contributed the highest fund to the WASH sector especially Water supply subsector while NGOs and other corporate entities contributed the least.

5.2.2. Funding by Financing Type:

Table 3 below shows the financial flow between the financial unit and the service providers (i.e. Tariff on services provided, repayable financing and users expenditure on self-supplied services).

The Households expenditure on self-supplied WASH services formed the largest financing type with 82% of the TWE. 8.6% of expenditure comprised of Households tariffs for services provided.

Table 4 Breakdown of Total Wash Expenditure by Financing Type

Financial Types	Amount (In Millions)	% Share
HHs Tariffs for services provided	₦ 311,184	8.6%
Non-domestic Tariffs for services provided	₦ 22,183	0.6%
HHs User expenditure on self-supply	₦ 2,970,936	82.0%
Non-domestic User expenditure on self-supply	₦ 63,582	1.8%
Domestic public transfers	₦ 148,353	4.1%
International public transfers	₦ 14,270	0.4%
Voluntary contributions	₦ 15,980	0.4%
Repayable financing	₦ 75,628	2.1%
TWE	₦ 3,622,115	100.0%

CHAPTER 6: RECOMMENDATIONS AND CONCLUSIONS

This first cycle of the WASH Account in Nigeria was quite revealing and the following are the conclusions/recommendations: -

6.1 Key Lessons from this cycle:

The strong advocacy for support of the trackfin initiatives amongst stakeholders was essential to get started.

The WASH NORM survey was very useful as this facilitated the collection of the primary data from households and enterprises.

The classification was further broken down and this revealed more details of what expenditure are used for in the sector, for instance we see that more funds are utilized for operation and maintenance for sustainability of water supply, sanitation and hygiene services in the nation.

There is need to desegregate or create distinct budget lines for each of the WASH sub-sectors under the government expenditure as this would make analysis easier and more realistic.

Though the Team worked quite hard to meet up the deadlines, going forward more days would be required for future cycles as the work is enormous. The initiative should be institutionalized in states for better understanding and ownership of the process.

6.2 Strategic Recommendations:

Looking at the 2018 total expenditure on WASH (N3.6 trillion) equivalent to USD 11.8 million, if this sum is sustained and increased, then Nigeria can be said to be on track in attainment of the SDG 6 with universal access to water and sanitation for all. This appears to be consistent with the estimated figure of (N28.43 trillion or USD92.9 million) required for Nigeria to attain the SDG 6 by 2030 going by the intervention profiling on the WASHIMS platform.

Households bore the bulk of the expenditure giving an indication for more funding from government to address increased access to WASH facilities in public places like markets and motor parks for elimination of open defecation to achieve the national open defecation free target by 2025.

As the National WASH Action Plan has a framework that provides for partnership and contributory funding, there is need for government and donors in the sector to increase their investment and funding in the sector to improve the socio-economic status of the population who spent so much on self-service through capital investment, operation and maintenance of facilities.

Before the next round of this report, it is necessary to carry out a study on organizational actual contributions in term of activities and funding in each of the sub-sectors, sensitization and awareness creation in the states for buy-in and domestication of this process.

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[2/#:~:text=Nigeria%20is%20abundantly%20blessed%20with,them%20being%20of%20rural%20population.&text=The%20responsibility%20of%20water%20supply,-%20federal%2C%20state%20and%20local.](https://www.connecteddevelopment.org/1963-2/#:~:text=Nigeria%20is%20abundantly%20blessed%20with,them%20being%20of%20rural%20population.&text=The%20responsibility%20of%20water%20supply,-%20federal%2C%20state%20and%20local.)

1 *Based on an analysis of 'Drinking water, sanitation and hygiene, UNICEF, June 2019' (<https://data.unicef.org/topic/water-and-sanitation/drinking-water/>). Statistic also stated by UNICEF Nigeria in Terms of Reference*

2 *The Premium Times; 25th June 2019. [https:](https://allafrica.com/stories/201906260010.html)*

3 *[//allafrica.com/stories/201906260010.html](https://allafrica.com/stories/201906260010.html)*

APPENDIX TABLES OF ANALYSIS

Table 5. Distribution of WASH expenditures between sub-sector

Code	WASH Services	Amount in (=N= Millions)	Amount in (\$ in Million)	% Share
S.1	Water supply services	897,125	2,932	24.8%
S.2	Sanitation services	137,825	450	3.8%
S.3	Support services	30,541	100	0.8%
S.4	Water Resources Management	18,004	59	0.5%
S.5	Hygiene services	2,538,621	8,296	70.1%
	Total WASH Expenditure (TWE)	3,622,115	11,837	100.0%

Table 6. Distribution of WASH expenditures between Sub-Sector and Financing Unit

	WASH Services/FU	Expenditure (=N= Millions)	Expenditure (\$ Millions)	% Share
S.1	Water Supply Services			
	Government	101,564	332	11.3
	Households	729,121	2,383	81.3
	Private Enterprise	15,020	49	1.7
	Donors	47,507	155	5.3
	NGOs	3,912	13	0.4
	Total	897,125	2,932	100.0
S.2	Sanitation Services			
	Government	16,105	53	11.7
	Households	87,019	284	63.1
	Private Enterprise	3,439	11	2.5
	Donors	26,155	85	19.0
	NGOs	5,106	17	3.7
	Total	137,825	450	100.0
S.3	Support Services			
	Government	20,616	67	67.5
	Households	-	-	0.0
	Private Enterprise	-	-	0.0
	Donors	3,690	12	12.1
	NGOs	6,236	20	20.4
	Total	30,541	100	100.0
S.4	Water Resources Mgt			
	Government	16,104	53	89.4
	Households	-	-	0.0
	Private Enterprise	-	-	0.0
	Donors	1,737	6	9.6
	NGOs	164	1	0.9
	Total	18,004	59	100.0
S.5	Hygiene Services			
	Government	3,082	10	0.1
	Households	2,465,980	8,059	97.1
	Private Enterprise	58,186	190	2.3
	Donors	10,810	35	0.4
	NGOs	562	2	0.0
	Total	2,538,621	8,296	100.0

Table 7: Geographical Zone/State distribution of WASH expenditure

Zone/State	Amount (Million Naira)	Amount (Million \$)	% State Share
North Central	594,130	1,942	
Benue	96,956	317	16.3%
FCT	91,852	300	15.5%
Kogi	49,498	162	8.3%
Kwara	32,644	107	5.5%
Nasarawa	75,464	247	12.7%
Niger	184,361	602	31.0%
Plateau	63,356	207	10.7%
North East	509,515	1,665	
Adamawa	69,985	229	13.7%
Bauchi	78,131	255	15.3%
Borno	202,586	662	39.8%
Gombe	38,925	127	7.6%
Taraba	66,146	216	13.0%
Yobe	53,740	176	10.5%
North West	818,107	2,674	
Jigawa	73,523	240	9.0%
Kaduna	133,704	437	16.3%
Kano	276,457	903	33.8%
Katsina	126,973	415	15.5%
Kebbi	48,999	160	6.0%
Sokoto	101,315	331	12.4%
Zamfara	57,136	187	7.0%
South East	496,446	1,622	
Abia	59,780	195	7.3%
Anambra	128,879	421	15.8%
Ebonyi	44,648	146	5.5%
Enugu	126,779	414	15.5%
Imo	136,360	446	16.7%
South South	530,984	1,735	
Akwa Ibom	104,536	342	12.8%
Bayelsa	34,214	112	4.2%
C/River	92,023	301	11.2%
Delta	92,607	303	11.3%
Edo	92,485	302	11.3%
River	115,118	376	14.1%
South West	637,133	2,082	
Ekiti	35,689	117	4.4%
Lagos	333,784	1,091	40.8%
Ogun	80,997	265	9.9%
Ondo	40,658	133	5.0%
Osun	42,591	139	5.2%
Oyo	103,414	338	12.6%

Table 8 Distribution of WASH expenditures between service area

Code	Service areas	Amount (=N= Millions)	Amount (Million \$)	% Share
A.1	Urban	1,380,876	4,513	38.1%
A.2	Rural	2,041,279	6,671	56.4%
A.3	Central	190,376	622	5.3%
A.nec	Undefined service area	9,584	31	0.3%
	TWE	3,622,115	11,837	100.0%

Table 9 Distribution of WASH expenditures by types of costs

Costs	Type of Cost	Amount (=N= Millions)	Amount (Millions \$)	% Share
C.1	Investment costs	775,501	2,534	21.4%
C.2	Operating and maintenance costs	2,458,373	8,034	67.9%
C.3	Large capital maintenance costs	16,484	54	0.5%
C.5	Support services, Water resources protection	38,333	125	1.1%
C.6	Taxes (Bills/Levies paid for services)	333,423	1,090	9.2%
	TWE	3,622,115	11,837	100.0%

Table 10 Distribution of WASH expenditures by service providers

WASH Service Providers		Amount (=N= Millions)	Amount (Millions \$)	% Share
P.1.1	Federal Government	46,757	153	1.3%
P.1.2	State Government	164,274	537	4.5%
P.1.3	Local Government	89,622	293	2.5%
P.3	Non-network corporate providers	259,514	848	7.2%
P.4	NGOs and CBOs	27,431	90	0.8%
P.5.1	Households Self-provided users	2,970,936	9,709	82.0%
P.5.2	Non-domestic Self-provided users	63,582	208	1.8%
All P	TWE	3,622,115	11,837	100.0%

Table 11 Distribution of WASH expenditures by Uses of services

Uses of WASH services		Amount (Millions)	Amount (Millions \$)	% Share
U.1	Served Household use	441,995	1,444	12.2%
U.2	Self-provided Household use	2,975,703	9,725	82.2%
U.3.1	Served institutional use	135,532	443	3.7%
U.3.2	Served industrial and commercial use	34,584	113	1.0%
U.3.nec	Other served non-domestic use	30,377	99	0.8%
U.4.1	Self-supplied institutional use	3,924	13	0.1%
	TWE	3,622,115	11,836.98	100.0%

Table 12: Funding by financing Unit

Financing Units		Amount (=N= Millions)	Amount (Millions \$)	% Share
FU.1	Users	3,367,894	11,006	93.0%
FU.2	Federal Government	40,917	134	1.1%
FU.3	State Government	90,370	295	2.5%
FU.4	Local Government	17,056	56	0.5%
FU.8	Bilateral and multilateral donors	89,898	294	2.5%
FU.9	NGOs, CBOs and Corporate Entities	15,980	52	0.4%
	TWE	3,622,115	11,837	100.0%

Code	Financing Units	Amount (=N= Millions)	Amount (Million \$)	% Share
FU.1	Users	3,367,894	11,006	100.0%
FU.1.1.1	Served Household users	311,184	1,017	9.2%
FU.1.1.2.1	Served Private Enterprise Users	19,673	64	0.6%
FU.1.1.2.2	Served Public Institutions	2,509	8	0.1%
FU.1.2.1	Self-supplied Household users	2,970,936	9,709	88.2%
FU.1.2.2.1	Self-Supplied Private Enterprise Users	56,972	186	1.7%
FU.1.2.2.2	Self-Supplied Public Institutions	6,619	22	0.2%
FU.2	Federal Government	40,917	134	100.0%
FU.2.1.1	Federal Ministry of Water Resources HQ	14,044	46	34.3%
FU.2.1.2	River Basin Development Authority	14,586	48	35.6%
FU.2.1.3	Other Water Resources Agencies	707	2	1.7%
FU.2.4	Environment	1,487	5	3.6%
FU.2.nec	Other Federal Government MDAs	10,093	33	24.7%
FU.3	State Government	90,370	295	100.0%
FU.3.1.1	State Ministry of Water Resources HQ	37,565	123	41.6%
FU.3.1.2	RUWASSA	9,723	32	10.8%
FU.3.1.3	State Waterboard	34,589	113	38.3%
FU.3.1.nec	Other State Ministry of Water Resources MDAs	1,058	3	1.2%
FU.3.2	State Ministry of Environment	4,546	15	5.0%
FU.3.nec	Other State Government MDAs	2,890	9	3.2%
FU.8	Bilateral and multilateral donors	89,898	294	100.0%
FU.8.1	EU	4,034	13	4.5%
FU.8.2	WHO	35	0	0.0%
FU.8.3	UNICEF	2,651	9	2.9%
FU.8.5	AfDB	56,197	184	62.5%
FU.8.7	DFID	7,136	23	7.9%
FU.8.8	WSSCC	353	1	0.4%
FU.8.11	French Development Bank	3,120	10	3.5%
FU.8.12	World Bank	16,371	54	18.2%
FU.9	NGOs, CBOs and Corporate Entities	15,980	52	100.0%
FU.9.1	International NGOs	13,138	43	82.2%
FU.9.2	Local NGOs	3	0	0.0%
FU.9.4	Corporate Entity/Private Firms	2,839	9	17.8%

Table 13: WASH expenditures by service and service area

Classification Code	WASH Services	Service areas Expenditure (=N= Millions)				Total Expenditure
		Urban	Rural	Central	A.nec.	
S.1	Water supply services	413,539	369,599	105,640	8,346	897,125
S.1.1	Water supply through large network systems	28,295	206	42,248	5,613	76,361
S.1.2	Basic drinking-water supply	385,043	369,302	62,274	2,678	819,297
S.1.nec	Other water supply services	202	91	1,119	55	1,466
S.2	Sanitation services	61,060	37,655	38,579	530	137,825
S.2.1	Sanitation through large network systems	3,421	365	902	251	4,939
S.2.2	Basic sanitation	57,639	37,290	37,676	280	132,885
S.3	Support services	8,798	1,917	19,800	26	30,541
S.4	Water resources management	2,310	1,044	14,163	487	18,004
S.4.1	Water resources protection:	2,310	1,044	7,174	487	11,014
S.4.2	River basin development	0	-	6,990	-	6,990
S.5	Hygiene services	895,169	1,631,064	12,194	194	2,538,621
S.5.1	Hygiene promotion	258	838	12,191	92	13,478
S.5.2	Household/Private Enterprises- level hygiene activities	848,127	1,616,045	3	2	2,464,176
S.5.nec	Other Hygiene services	46,784	14,181	-	1	60,966
	TWE	1,380,876	2,041,279	190,376	9,584	3,622,115

Table 14: WASH expenditures by service and usage (CW2)

Classification Code	WASH Services	Uses of WASH services Expenditure (=N= Millions)				Total Expenditure
		U.1. Served Household use	U.2. Self-provided Household use	U.3. Served non-domestic use	U.4. Self-provided non-domestic use	
S.1	Water supply services	315,791	487,998	90,694	2,643	897,125
S.1.1	Water supply through large network systems	32,213	0	44,130	18	76,361
S.1.2	Basic drinking-water supply	283,189	487,997	45,487	2,624	819,297
S.1.nec	Other water supply services	389	-	1,076	1	1,466
S.2	Sanitation services	98,584	21,217	17,300	723	137,825
S.2.1	Sanitation through large network systems	3,551	-	1,388	-	4,939
S.2.2	Basic sanitation	95,033	21,217	15,913	723	132,885
S.3	Support services	11,407	147	18,987	-	30,541
S.4	Water resources management	5,040	11	12,953	-	18,004
S.4.1	Water resources protection:	3,293	11	7,711	-	11,014
S.4.2	River basin development	1,747	-	5,242	-	6,990
S.5	Hygiene services	11,174	2,466,331	60,559	558	2,538,621
S.5.1	Hygiene promotion	11,004	351	2,121	2	13,478
S.5.2	Household/Private Enterprises-level hygiene activities	164	2,459,902	4,110	-	2,464,176
S.5.nec	Other Hygiene services	5	6,078	54,327	556	60,966
	TWE	441,995	2,975,703	200,493	3,924	3,622,115

Table 15: WASH expenditures by service and service provider (CW3)

Classification Code	WASH Services	WASH Service Providers Expenditure (=N= Millions)							Total Expenditure
		Federal Govt.	State Govt.	Local Govt.	Non-work corporate provider	NGOs and CBOs	Households Self-provided users	Non-domestic Self provided	
S.1	Water supply services	31,577	95,281	59,714	201,460	10,194	485,127	13,773	897,125
S.1.1	Water supply through large network systems	19,706	55,984	1	504	-	-	167	76,361
S.1.2	Basic drinking-water supply	11,868	37,835	59,713	200,956	10,194	485,127	13,605	819,297
S.1.nec	Other water supply services	3	1,463	-	-	-	-	1	1,466
S.2	Sanitation services	1,414	31,864	27,260	46,703	7,082	19,830	3,672	137,825
S.2.1	Sanitation through large network systems	494	1,179	-	3,266	-	-	-	4,939
S.2.2	Basic sanitation	921	30,685	27,260	43,436	7,082	19,830	3,672	132,885
S.3	Support services	4,560	19,523	75	-	6,382	-	1	30,541
S.4	Water resources management	9,186	6,934	43	-	1,840	-	-	18,004
S.4.1	Water resources protection:	2,197	6,934	43	-	1,840	-	-	11,014
S.4.2	River basin development	6,990	0	-	-	-	-	-	6,990
S.5	Hygiene services	20	10,672	2,531	11,351	1,932	2,465,980	46,135	2,538,621
S.5.1	Hygiene promotion	20	10,660	1,269	-	1,523	-	6	13,478
S.5.2	Household/Private Enterprises-level hygiene activities	-	2	-	-	409	2,459,902	3,864	2,464,176
S.5.nec	Other Hygiene services	-	10	1,261	11,351	-	6,078	42,265	60,966
	TWE	46,757	164,274	89,622	259,514	27,431	2,970,936	63,582	3,622,115

Table 16: WASH expenditures by financing type and service providers (CW4)

Classification Code	Financing Types	WASH Service Providers Expenditure (=N= Millions)							Total Expenditure
		Federal Govt	State Govt	Local Govt	Non-network corporate providers	NGOs and CBOs	Households Self-provided users	Non-domestic Self-provided	
FT.1.1	Households Tariffs for services provided			70,114	241,070				311,184
FT.1.2	Non-domestic Tariffs for services provided	1,250	1,099	1,390	18,444				22,183
FT.2.1	Households User expenditure on self-supply						2,970,936		2,970,936
FT.2.2	Non-domestic User expenditure on self-supply							63,582	63,582
FT.3	Domestic public transfers	40,917	90,370	17,066					148,353
FT.4	International public transfers		60			14,210			14,270
FT.5	Voluntary contributions		1,707	1,052		13,221			15,980
FT.6	Repayable financing	4,590	71,038						75,628
	TWE	46,757	164,274	89,622	259,514	27,431	2,970,936	63,582	3,622,115

Table 17: WASH expenditure by financing type and service

Code	Financing Types	WASH Services Expenditure (=N= Millions)					
		Water supply services	Sanitation services	Support services	Water resources management	Hygiene services	Total Expenditure
FT.1.1	Households Tariffs for services provided	243,994	67,190	0	0	0	311,184
FT.1.2	Non-domestic Tariffs for services provided	8,030	1,540	0	0	12,613	22,183
FT.2.1	Households User expenditure on self-supply	485,127	19,830	0	0	2,465,980	2,970,936
FT.2.2	Non-domestic User expenditure on self-supply	13,773	3,672	1	0	46,135	63,582
FT.3	Domestic public transfers	94,781	14,332	20,615	16,104	2,521	148,353
FT.4	International public transfers	6,506	2,749	1,854	1,737	1,426	14,270
FT.5	Voluntary contributions	3,912	5,106	6,236	164	562	15,980
FT.6	Repayable financing	41,001	23,406	1,836	0	9,385	75,628
	Total Expenditure	897,125	137,825	30,541	18,004	2,538,621	3,622,115

Table 18: WASH expenditure by Financing Unit and Services

Code	Financing Units	WASH Services Expenditure (=N= Millions)					
		Water supply services	Sanitation services	Support services	Water res. management	Hygiene services	Total Expenditure
FU.1.1.1	Served Household users	243,994	67,190	0	0	0	311,184
FU.1.1.2.1	Served Private Enterprise Users	6,217	843	0	0	12,613	19,673
FU.1.1.2.2	Served Public Institutions	1,813	696	0	0	0	2,509
FU.1.2.1	Self-supplied Household users	485,127	19,830	0	0	2,465,980	2,970,936
FU.1.2.2.1	Self-Supplied Private Enterprise Users	8,803	2,595	0	0	45,574	56,972
FU.1.2.2.2	Self-Supplied Public Institutions	4,970	1,086	1	0	561	6,619
FU.2	Federal Government						
FU.2.1.1	Federal Ministry of Water Resources HQ	10,064	508	2,303	1,166	3	14,044
FU.2.1.2	River Basin Dev. Authority	8,016	0	0	6,570	0	14,586
FU.2.1.3	Other Water Resources Agencies	75	31	287	312	2	707
FU.2.4	Environment	22	207	382	861	15	1,487
FU.2.nec	Other Federal Govt MDAs	9,268	185	363	277	0	10,093
FU.3	State Government						
FU.3.1.1	State Ministry of Water Resources HQ	20,248	608	11,301	5,159	250	37,565
FU.3.1.2	RUWASSA	5,826	2,139	1,023	139	596	9,723
FU.3.1.3	State Waterboard	28,158	463	4,423	1,459	86	34,589
FU.3.1.nec	Other State Ministry of Water Resources MDAs	22	678	280	78	0	1,058
FU.3.2	State Ministry of Environment	0	4,003	152	38	352	4,546
FU.3.nec	Other State Government MDAs	2,515	346	26	1	3	2,890
FU.4	Local Government	10,568	5,156	75	43	1,215	17,056
FU.8	Bilateral and multilateral donors						
FU.8.1	EU	1,730	530	904	569	301	4,034
FU.8.2	WHO	0	0	32	3	0	35
FU.8.3	UNICEF	2,088	359	0	38	167	2,651
FU.8.5	AfDB	23,406	23,406	0	0	9,385	56,197
FU.8.7	DFID	2,688	1,723	839	1,067	820	7,136
FU.8.8	WSSCC	0	138	78	0	138	353
FU.8.11	French Development Bank	3,060	0	0	60	0	3,120
FU.8.12	World Bank	14,535	0	1,836	0	0	16,371
FU.9	NGOs, CBOs and Corporate Entities						
FU.9.1	International NGOs	2,074	4,512	6,232	164	156	13,138
FU.9.2	Local NGOs	0	0	3	0	0	3
FU.9.4	Corporate Entity/ Privates Firms	1,839	594	0	0	406	2,839
	TWE	897,125	137,825	30,541	18,004	2,538,621	3,622,115

Table 19: WASH expenditures by type of costs and service provider

Cost of WASH Services		WASH Service Providers (=N= Millions)								Total Expenditures
		Federal Govt	State Govt	Local Govt	Non-network providers	NGOs and CBOs	Households provided	Non-domestic Self-provided users	Self-provided	
C.1	Investment costs									
C.1.1	Water Supply Services Cost	34,196	73,800	5,990	-	9,294	325,732	8,934	457,946	
C.1.2	Sanitation Services Cost	888	27,424	1,590	-	6,726	12,534	3,667	52,828	
C.1.3	Administrative Cost	153	2,352	1,104	-	-	-	123	3,731	
C.1.4	Hygiene Services	20	10,581	187	-	1,926	246,941	1,297	260,951	
C.1.nec	Other Investment costs	0	37	-	-	-	-	-	37	
C.2	Operating and maintenance costs									
C.2.1	Personnel Cost for Operation and Maintenance	2,117	9,209	7,287	-	203	-	41,710	60,526	
C.2.2	Operation, Maintenance and Supplies	157	6,756	1,617	-	-	-	1	8,531	
C.2.3	Households Maintenance Cost	-	0	-	-	1	2,385,729	3,130	2,388,860	
C.2.nec	Other Operating and maintenance costs	321	145	-	-	-	-	-	466	
C.3	Large capital maintenance costs									
C.3.1	Large capital maintenance cost Water Supplies	213	9,457	247	-	899	-	4,711	15,528	
C.3.2	Large capital maintenance cost for Sanitation	72	166	-	-	362	-	0	600	
C.3.3	Large Capital Maintenance cost for Hygiene	-	2	-	-	-	-	-	2	
C.3.4	Large Capital Maintenance Cost Buildings Cost	97	254	3	-	-	-	-	354	
C.5	Support services, Water resources protection or software costs									
C.5.1	Support services	4,805	13,525	51	-	5,372	-	2	23,755	
C.5.2	Water Resources Protection	1,682	7,717	43	-	2,618	-	3	12,063	
C.5.3	Personnel Cost for Support Services	701	1,724	0	-	29	-	-	2,454	
C.5.nec	Other Support or software costs	54	6	-	-	-	-	-	60	
C.6	Taxes									
C.6.1	Water Rate/Levies	766	877	48,922	201,460	-	-	-	252,024	
C.6.2	Sewage Rate/Levies	484	138	6	69	-	-	4	701	
C.6.3	Domestic waste disposal	-	-	1,261	11,351	-	-	-	12,613	
C.6.4	Domestic sludge disposal	-	84	21,315	46,634	-	-	-	68,033	
C.6.nec	Other Taxes	32	19	-	-	-	-	-	52	
Total Expenditures		46,757	164,274	89,622	259,514	27,431	2,970,936	63,582	3,622,115	

Table 20: WASH expenditures by WASH Services and Type of Cost

		Type of Cost Expenditure (=N= Millions)					
	WASH Services	Investment costs	Operating and maintenance costs	Large capital maintenance costs	Water Res. Mgt. / Support Services	Taxes	Total Expenditure
S.1	Water supply services	455,379	176,553	12,952	216	252,025	897,125
S.1.1	Water supply through large network systems	56,295	12,573	5,488	201	1,805	76,361
S.1.2	Basic drinking-water supply	397,620	163,980	7,464	14	250,220	819,297
S.1.nec	Other water supply services	1,464		1	1		1,466
S.2	Sanitation services	53,086	11,775	623	3,607	68,733	137,825
S.2.1	Sanitation through large network systems	316	59	159	619	3,786	4,939
S.2.2	Basic sanitation	52,770	11,716	464	2,988	64,947	132,885
S.3	Support services	2,200	2,479	1,623	24,213	27	30,541
S.4	Water resources management	3,767	2,637	1,280	10,294	26	18,004
S.4.1	Water resources protection:	112	155	1,163	9,581	2	11,014
S.4.2	River basin development	3,655	2,481	116	713	24	6,990
S.5	Hygiene services	261,070	2,264,930	6	3	12,613	2,538,621
S.5.1	Hygiene promotion	12,422	1,050	4	3		13,478
S.5.2	Household/Private Enterprises-level hygiene activities	242,005	2,222,170	2			2,464,176
S.5.nec	Other Hygiene services	6,643	41,710			12,613	60,966
	TWE	775,501	2,458,373	16,484	38,333	333,423	3,622,115

Table 21: WASH expenditures by Services and State

State	WASH Services (=N= Million)										Total	Total Expenditure
	Water supply services		Sanitation services		Support services		Water resources management		Hygiene services			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Abia	17,079	28.6	2,446	4.1	151	0.3	95	0.2	40,010	66.9	100	59,780
Adamawa	14,134	20.2	655	0.9	88	0.1	58	0.1	55,049	78.7	100	69,985
Akwa Ibom	9,861	9.4	1,563	1.5	423	0.4	202	0.2	92,488	88.5	100	104,536
Anambra	43,113	33.5	2,101	1.6	97	0.1	139	0.1	83,430	64.7	100	128,879
Bauchi	15,085	19.3	1,635	2.1	5,576	7.1	498	0.6	55,338	70.8	100	78,131
Bayelsa	9,488	27.7	348	1.0	97	0.3	80	0.2	24,201	70.7	100	34,214
Benue	51,782	53.4	801	0.8	265	0.3	902	0.9	43,207	44.6	100	96,956
Borno	35,948	17.7	5,275	2.6	286	0.1	234	0.1	180,844	79.4	100	202,586
C/River	23,521	25.6	2,503	2.7	128	0.1	683	0.7	65,187	70.8	100	92,023
Delta	28,012	30.2	1,560	1.7	81	0.1	380	0.4	82,594	67.8	100	92,607
Ebonyi	5,077	11.4	224	0.5	47	0.1	58	0.1	39,243	87.9	100	44,648
Edo	20,557	22.2	1,220	1.3	210	0.2	757	0.8	69,740	75.4	100	92,485
Ekiti	11,529	32.3	682	1.9	387	1.1	116	0.3	22,976	64.4	100	35,689
Enugu	49,730	39.2	10,060	7.9	270	0.2	182	0.1	66,538	52.5	100	126,779
Gombe	13,027	33.5	540	1.4	174	0.4	104	0.3	25,079	64.4	100	38,925
Imo	33,793	24.8	2,900	2.1	21	0.0	35	0.0	99,611	73.0	100	136,380
Jigawa	17,300	23.5	2,502	3.4	1,312	1.8	173	0.2	52,237	71.0	100	73,523
Kaduna	22,496	16.8	14,802	11.1	2,670	2.0	2,172	1.6	91,583	68.5	100	133,704
Kano	39,545	14.3	11,267	4.1	5,621	2.0	953	0.3	219,072	79.2	100	276,457
Katsina	41,154	32.4	2,140	1.7	506	0.4	301	0.2	82,872	65.3	100	126,973
Kebbi	12,876	26.3	1,968	4.0	248	0.5	195	0.4	33,712	68.8	100	48,999
Kogi	11,474	23.2	583	1.2	458	0.9	339	0.7	36,644	74.0	100	49,498
Kwara	8,148	25.0	592	1.8	134	0.4	534	1.6	23,236	71.2	100	32,644
Lagos	103,648	31.1	19,676	5.9	209	0.1	7	0.0	210,244	63.0	100	333,784
Nasarawa	22,914	30.4	1,452	1.9	146	0.2	99	0.1	50,854	67.4	100	75,464
Niger	20,053	10.9	952	0.5	98	0.1	837	0.5	182,421	88.1	100	184,361
Ogun	27,869	34.4	1,457	1.8	420	0.5	16	0.0	51,236	63.3	100	80,997
Ondo	8,841	21.7	1,357	3.3	1,180	2.9	793	1.9	28,506	70.1	100	40,658
Osun	10,386	24.4	4,146	9.7	612	1.4	56	0.1	27,390	64.3	100	42,591
Oyo	18,845	18.2	5,323	5.1	288	0.3	136	0.1	78,822	76.2	100	103,414
Plateau	16,913	26.7	2,685	4.2	70	0.1	217	0.3	43,470	68.6	100	63,356
River	12,915	11.2	2,255	2.0	376	0.3	770	0.7	98,802	85.8	100	115,118
Sokoto	23,213	22.9	9,583	9.5	1,334	1.3	1,703	1.7	65,481	64.6	100	101,315
Taraba	16,072	22.8	5,400	8.2	45	0.1	47	0.1	45,582	68.9	100	66,146
Yobe	19,167	35.7	4,101	7.6	216	0.4	348	0.6	29,908	55.7	100	53,740
Zamfara	10,679	18.7	5,460	9.6	111	0.2	215	0.4	40,671	71.2	100	57,136
FCT	27,095	29.5	3,180	3.5	709	0.8	699	0.8	60,169	65.5	100	91,852
Federal	24,785	69.2	2,431	6.8	5,518	15.4	2,872	8.0	195	0.5	100	35,801
TWE	897,125	24.8	137,825	3.8	30,541	0.8	18,004	0.5	2,538,621	70.1	100	3,622,115

Table 22: Total WASH Expenditure by Financing Unit and State

State	Financing Unit (=N= Millions)								Total Expenditure
	Households	Private Enterprises	Public Institutions	Federal Govt	State Govt	Local Govt	Bilateral and multilateral donors	NGOs, CBOs and Corporate Entities	
Abia	55,371	2,507	44	409	767	657		26	59,780
Adamawa	66,041	1,249	175	76	1,873	145	358	67	69,985
Akwa Ibom	100,460	1,648	216	384	1,387	196	232	12	104,536
Anambra	124,149	3,138	19	255	508	149	386	274	128,879
Bauchi	59,720	1,807	55	379	4,176	165	6,527	5,303	78,131
Bayelsa	32,400	486	1	56	1,007	68	155	42	34,214
Benue	90,720	1,036	1,069	1,103	2,066	172	781	10	96,956
Borno	197,916	466	138	292	2,109	194	1,471	1	202,586
C/River	83,785	2,914	32	778	3,165	353	345	650	92,023
Delta	87,389	2,874	80	933	890	166	232	42	92,607
Ebonyi	41,841	1,359	80	88	1,180	92		7	44,648
Edo	88,213	1,944	15	1,284	584	127	277	42	92,485
Ekiti	27,198	292	59	75	606	1,162	6,280	16	35,689
Enugu	119,645	1,484	308	259	482	446	211	3,945	126,779
Gombe	35,863	281	50	285	2,138	305		3	38,925
Imo	132,044	3,021	62	269	447	364		152	136,360
Jigawa	63,712	393	24	1,372	3,127	3,852	1,038	6	73,523
Kaduna	95,478	6,803	79	345	8,287	476	21,959	276	133,704
Kano	257,787	5,090	225	1,490	10,697	325	726	117	276,457
Katsina	117,747	772	0	273	7,192	242	726	20	126,973
Kebbi	43,002	1,194	19	248	2,007	151	67	2,313	48,999
Kogi	45,027	640	106	439	2,566	152		568	49,498
Kwara	29,387	976	0	1,402	759	111		7	32,644
Lagos	316,443	11,842	11	128	4,711	344		305	333,784
Nasarawa	73,465	451	167	152	1,131	96		3	75,464
Niger	180,077	1,655	18	1,530	861	182		37	184,361
Ogun	75,183	3,141	27	244	1,795	580		27	80,997
Ondo	34,329	1,495	38	202	2,554	272	1,644	124	40,658
Osun	29,259	1,679	5	48	3,453	165	7,805	178	42,591
Oyo	91,406	2,172	18	245	528	215	8,747	83	103,414
Plateau	52,594	3,219	69	383	1,041	4,326	1,723	1	63,356
River	110,920	940	0	116	1,646	177	1,314	5	115,118
Sokoto	93,938	1,411	0	1,020	4,707	165	32	41	101,315
Taraba	55,207	1,222	6	40	766	123	8,747	36	66,146
Yobe	42,733	859	78	668	1,061	124	8,211	6	53,740
Zamfara	51,046	1,329	0	103	3,434	114	1,061	51	57,136
FCT	80,623	2,859	95	293	4,662	102	3,162	56	91,852
Federal			5,740	23,250			5,681	1,129	35,801
TWE	3,282,120	76,646	9,128	40,917	90,370	17,056	89,898	15,980	3,622,115

Figure 16: Total WASH Expenditure by Type of Cost and State

State	Cost type (=N= Million)					Total Expenditure
	Investment costs	Operating and maintenance costs	Large capital maintenance costs	Support services, Water resources protection or software costs	Taxes	
Abia	11,256	39,813	231	275	8,206	59,780
Adamawa	9,045	56,649	544	125	3,622	69,985
Akwa Ibom	17,443	81,247	542	265	5,040	104,536
Anambra	34,704	78,439	447	201	15,087	128,879
Bauchi	16,200	53,035	1,063	5,622	2,212	78,131
Bayelsa	7,012	22,455	48	172	4,526	34,214
Benue	51,771	41,483	851	428	2,423	96,956
Borno	20,921	169,616	227	328	11,494	202,586
C/River	17,756	65,574	570	294	7,829	92,023
Delta	29,050	57,234	350	108	5,864	92,607
Ebonyi	6,888	36,544	138	58	1,022	44,648
Edo	26,209	54,892	118	253	11,014	92,485
Ekiti	11,185	23,423	258	441	381	35,689
Enugu	39,478	66,992	145	372	19,793	126,779
Gombe	6,546	27,515	825	144	3,895	38,925
Imo	30,799	95,907	248	125	9,282	136,360
Jigawa	15,747	51,241	211	446	5,878	73,523
Kaduna	38,485	84,095	2,775	2,242	6,107	133,704
Kano	30,045	212,665	796	5,820	27,131	276,457
Katsina	40,466	76,313	462	548	9,184	126,973
Kebbi	9,350	36,698	328	127	2,496	48,999
Kogi	9,606	36,114	424	419	2,934	49,498
Kwara	6,404	23,829	314	313	1,784	32,644
Lagos	63,371	201,573	1,097	791	66,954	333,784
Nasarawa	10,792	55,740	462	97	8,374	75,464
Niger	17,843	159,663	533	237	6,085	184,361
Ogun	15,337	51,056	258	15	14,330	80,997
Ondo	6,579	29,542	164	1,908	2,466	40,658
Osun	16,639	23,360	220	83	2,289	42,591
Oyo	18,941	73,639	289	226	10,319	103,414
Plateau	15,039	43,216	419	180	4,502	63,356
Rivers	23,014	87,655	140	869	3,440	115,118
Sokoto	13,559	64,342	65	2,444	20,904	101,315
Taraba	17,194	43,974	167	81	4,730	66,146
Yobe	13,167	34,863	101	301	5,308	53,740
Zamfara	7,766	42,211	79	3,139	3,942	57,136
FCT	23,720	54,978	428	1,408	11,318	91,852
Federal	26,176	789	147	7,429	1,259	35,801
National	775,501	2,458,373	16,484	38,333	333,423	3,622,115

Figure 17: Total WASH Expenditure by WASH Usage and State

State	Usage of WASH Services (=N= Million)				Total Expenditure
	Served Household use	Self-provided Household use	Served non-domestic use	Self-provided non-domestic use	
Abia	7,856	48,163	3,754	7	59,780
Adamawa	3,998	62,834	3,003	151	69,985
Akwa Ibom	5,299	95,924	3,313		104,536
Anambra	14,800	109,912	4,155	12	128,879
Bauchi	11,936	58,282	7,859	55	78,131
Bayelsa	4,794	27,996	1,424		34,214
Benue	2,741	89,333	4,511	371	96,956
Borno	12,853	186,637	2,975	121	202,586
C/River	8,901	76,837	6,284		92,023
Delta	5,586	82,478	4,469	73	92,607
Ebonyi	686	41,532	2,350	80	44,648
Edo	10,974	77,961	3,550		92,485
Ekiti	6,985	27,186	1,514	4	35,689
Enugu	21,708	100,486	4,449	137	126,779
Gombe	4,680	32,122	2,112	11	38,925
Imo	8,433	124,065	3,862		136,360
Jigawa	8,569	58,928	6,021	6	73,523
Kaduna	29,396	90,516	13,719	73	133,704
Kano	29,645	231,888	14,762	162	276,457
Katsina	11,453	108,873	6,648		126,973
Kebbi	4,074	40,749	4,158	19	48,999
Kogi	3,797	42,336	3,275	90	49,498
Kwara	2,149	27,834	2,660	0	32,644
Lagos	65,786	252,149	15,849		333,784
Nasarawa	8,521	65,310	1,539	93	75,464
Niger	6,227	174,546	3,589		184,361
Ogun	14,275	61,746	4,975	1	80,997
Ondo	4,180	32,651	3,827	1	40,658
Osun	10,815	28,101	3,675		42,591
Oyo	18,950	81,547	2,906	11	103,414
Plateau	7,074	49,705	6,523	53	63,356
Rivers	4,946	107,711	2,462		115,118
Sokoto	22,180	73,296	5,838		101,315
Taraba	13,374	50,861	1,905	6	66,146
Yobe	13,681	37,548	2,434	78	53,740
Zamfara	4,865	47,674	4,597		57,136
FCT	13,557	69,986	8,276	32	91,852
Federal	12,254		21,270	2,277	35,801
National	441,995	2,975,703	200,493	3,924	3,622,115

Table 23: Total WASH Expenditure by Areas and State

State	Areas of Expenditure (=N= Millions)				Total Expenditure
	Urban	Rural	Central	Undefined service area	
Abia	20,667.81	37,484.13	1,577.12	51.43	59,780
Adamawa	14,594.08	54,155.47	1,023.46	212.06	69,985
Akwa Ibom	11,226.72	92,516.51	793.17		104,536
Anambra	71,849.70	56,138.69	885.70	4.63	128,879
Bauchi	17,072.44	48,509.52	12,486.56	62.85	78,131
Bayelsa	9,439.72	23,686.29	1,087.77		34,214
Benue	11,736.78	81,584.07	3,106.40	528.95	96,956
Borno	72,073.61	127,341.60	2,735.57	435.35	202,586
C/River	31,748.88	58,878.05	1,377.28	18.32	92,023
Delta	40,241.44	50,369.72	1,790.00	206.14	92,607
Ebonyi	2,206.66	41,327.45	620.70	493.17	44,648
Edo	48,274.31	42,499.91	1,711.21		92,485
Ekiti	24,244.93	3,910.99	7,532.11	1.11	35,689
Enugu	26,909.33	94,843.67	5,016.70	9.62	126,779
Gombe	7,958.45	30,223.84	718.67	24.34	38,925
Imo	6,098.37	129,373.48	888.13		136,360
Jigawa	16,527.08	50,191.71	6,783.66	21.04	73,523
Kaduna	47,620.45	56,817.51	28,030.18	1,235.37	133,704
Kano	72,530.20	197,740.32	3,987.64	2,198.97	276,457
Katsina	64,402.87	61,077.70	1,383.63	108.46	126,973
Kebbi	7,236.52	38,090.75	3,284.96	387.27	48,999
Kogi	21,507.09	24,768.69	2,393.18	828.83	49,498
Kwara	13,336.12	17,472.96	1,769.85	64.68	32,644
Lagos	297,827.39	30,796.70	5,159.84		333,784
Nasarawa	20,589.42	54,226.23	527.66	120.85	75,464
Niger	57,262.81	124,928.30	2,031.47	138.24	184,361
Ogun	44,938.40	35,221.30	836.31	0.59	80,997
Ondo	24,474.97	15,516.83	665.83	0.02	40,658
Osun	24,033.03	7,098.74	11,459.15		42,591
Oyo	60,713.33	33,249.67	9,318.78	132.68	103,414
Plateau	18,937.57	39,181.05	4,997.43	239.76	63,356
Rivers	29,251.04	84,090.00	1,777.07		115,118
Sokoto	30,047.54	66,694.06	4,572.91		101,315
Taraba	12,849.41	44,248.73	8,955.60	92.50	66,146
Yobe	21,102.68	23,218.40	9,287.05	132.31	53,740
Zamfara	20,323.68	35,400.01	1,412.70		57,136
FCT	57,771.73	28,406.00	3,839.77	1,834.16	91,852
Federal	1,249.61		34,551.01		35,801
National	1,380,876	2,041,279	190,376	9,583.68	3,622,115

Table 24: Total WASH Expenditure, Per Households Expenditure and Per Capita

state	TWE (=N= Million)	Per HH Exp	Per Capita
Abia	₦59,780	₦72,370	₦15,673
Adamawa	₦69,985	₦85,883	₦16,112
Akwa Ibom	₦104,536	₦83,533	₦18,545
Anambra	₦128,879	₦106,238	₦22,805
Bauchi	₦78,131	₦62,637	₦11,624
Bayelsa	₦34,214	₦68,280	₦14,656
Benue	₦96,956	₦85,778	₦16,468
Borno	₦202,586	₦171,610	₦33,633
C/River	₦92,023	₦97,568	₦23,224
Delta	₦92,607	₦71,977	₦15,924
Ebonyi	₦44,648	₦71,984	₦15,140
Edo	₦92,485	₦96,673	₦21,338
Ekiti	₦35,689	₦50,652	₦10,634
Enugu	₦126,779	₦124,533	₦28,028
Gombe	₦38,925	₦63,735	₦11,644
Imo	₦136,360	₦115,918	₦24,549
Jigawa	₦73,523	₦64,582	₦12,307
Kaduna	₦133,704	₦82,949	₦15,807
Kano	₦276,457	₦117,003	₦20,572
Katsina	₦126,973	₦84,554	₦15,812
Kebbi	₦48,999	₦60,380	₦10,755
Kogi	₦49,498	₦54,907	₦10,791
Kwara	₦32,644	₦49,222	₦9,974
Lagos	₦333,784	₦104,009	₦25,901
Nasarawa	₦75,464	₦154,831	₦29,157
Niger	₦184,361	₦169,881	₦32,272
Ogun	₦80,997	₦63,015	₦15,108
Ondo	₦40,658	₦37,819	₦8,488
Osun	₦42,591	₦41,865	₦8,830
Oyo	₦103,414	₦55,939	₦12,835
Plateau	₦63,356	₦76,832	₦14,740
Rivers	₦115,118	₦70,318	₦15,333
Sokoto	₦101,315	₦104,168	₦19,766
Taraba	₦66,146	₦108,827	₦21,051
Yobe	₦53,740	₦82,964	₦15,857
Zamfara	₦57,136	₦66,640	₦12,323
FCT	₦91,852	₦109,249	₦24,559
Federal	₦35,801	₦876	₦183
National	₦3,622,115	₦3,190,198	₦652,417

Table 25: Distribution of Federal Government Expenditure by State and WASH Services

State	WASH Services				Total Expenditure
	Water Supply	Sanitation	Water Res Mgt / Support Services	Hygiene	
Abia	₦406,945,000		₦1,960,000		₦408,905,000
Adamawa	₦75,852,000		₦0		₦75,852,000
Akwa Ibom	₦213,787,000		₦170,520,000		₦384,307,000
Anambra	₦196,066,812		₦58,800,000		₦254,866,812
Bauchi	₦191,776,200		₦186,935,000		₦378,711,200
Bayelsa	₦56,350,000		₦0		₦56,350,000
Benue	₦334,449,500	₦3,510,384	₦768,982,212		₦1,106,942,096
Borno	₦253,722,000		₦38,416,000		₦292,138,000
C/River	₦302,242,000	₦212,165	₦475,879,596		₦778,333,762
Delta	₦587,353,343	₦6,107,270	₦346,130,863		₦939,591,476
Ebonyi	₦44,737,000		₦43,071,000		₦87,808,000
Edo	₦554,498,675	₦379,581	₦729,088,502		₦1,283,966,758
Ekiti	₦51,450,000		₦24,010,000		₦75,460,000
Enugu	₦240,782,030		₦121,867,815		₦362,649,845
Gombe	₦226,380,000		₦58,800,000		₦285,180,000
Imo	₦241,323,700		₦27,930,000		₦269,253,700
Jigawa	₦1,294,388,900		₦77,576,800		₦1,371,965,700
Kaduna	₦115,059,000		₦229,418,245	₦882,000	₦345,359,245
Kano	₦1,091,125,358	₦7,363,822	₦398,443,392		₦1,496,932,572
Katsina	₦192,815,000		₦80,177,077		₦272,992,077
Kebbi	₦212,758,000		₦35,084,000		₦247,842,000
Kogi	₦307,181,000		₦131,369,000		₦438,550,000
Kwara	₦954,520,166		₦447,860,000		₦1,402,380,166
Lagos	₦121,079,000		₦7,301,000		₦128,380,000
Nasarawa	₦122,255,000		₦29,596,000		₦151,851,000
Niger	₦638,412,051	₦17,559,622	₦890,925,179	₦324,520	₦1,547,221,372
Ogun	₦236,866,000		₦7,016,800		₦243,882,800
Ondo	₦198,401,000		₦3,675,000		₦202,076,000
Osun	₦39,102,000		₦9,261,000		₦48,363,000
Oyo	₦203,105,000		₦41,473,600		₦244,578,600
Plateau	₦276,360,000		₦106,330,000		₦382,690,000
Rivers	₦99,764,000		₦16,292,500		₦116,056,500
Sokoto	₦435,595,861		₦585,108,183		₦1,020,704,045
Taraba	₦29,400,000		₦10,780,000		₦40,180,000
Yobe	₦314,038,183	₦98,780,000	₦256,238,822		₦669,057,005
Zamfara	₦60,760,000		₦41,944,000		₦102,704,000
FCT	₦231,080,080		₦61,985,000		₦293,065,080
Federal	₦20,978,779,448	₦1,990,774,843	₦6,002,020,788	₦18,508,932	₦28,990,084,011
National	₦32,130,560,307	₦2,124,687,687	₦12,522,267,374	₦19,715,452	₦46,797,230,820

Table 26: Distribution of State Expenditure by WASH Services

State	WASH Services					Total Expenditure
	Water supply services	Sanitation services	Support services	Water resources management	Hygiene services	
Abia	₦537,652,233	₦34,238,801	₦107,514,600	₦92,685,000	₦7,722,950	₦779,813,584
Adamawa	₦1,604,178,309	₦195,812,123	₦68,306,121	₦26,089,730	₦153,922,768	₦2,048,309,050
Akwa Ibom	₦1,048,600,326	₦137,893,551	₦389,143,000		₦27,878,138	₦1,603,515,014
Anambra	₦372,735,215	₦18,635,091	₦80,999,662	₦41,376,011	₦13,405,931	₦527,151,909
Bauchi	₦2,535,042,652	₦859,228,795	₦387,870,824	₦246,394,972	₦202,143,144	₦4,230,680,387
Bayelsa	₦873,554,308		₦74,494,352	₦59,096,991		₦1,007,145,651
Benue	₦2,538,089,535	₦175,331,382	₦203,710,103	₦56,663,580	₦157,270,392	₦3,131,064,991
Borno	₦1,755,417,869	₦23,938,959	₦272,311,543	₦190,202,621	₦4,880,912	₦2,246,751,904
C/River	₦2,815,669,478	₦66,841,243	₦113,249,077	₦186,516,912	₦14,561,077	₦3,196,837,787
Delta	₦790,665,776	₦137,313,342	₦27,790,551	₦3,165,350	₦4,791,224	₦963,726,243
Ebonyi	₦1,186,193,549	₦10,560,713	₦46,737,518	₦14,560,854	₦2,695,478	₦1,260,748,111
Edo	₦408,837,500	₦18,707,700	₦142,684,785	₦24,244,500	₦3,787,750	₦598,262,235
Ekiti	₦546,667,109	₦57,544,871	₦22,778,477	₦18,677,018	₦4,134,968	₦649,802,443
Enugu	₦407,205,963	₦21,294,535	₦75,866,063	₦17,497,051	₦137,221,087	₦659,084,699
Gombe	₦1,723,691,444	₦184,309,220	₦174,026,622	₦45,609,090	₦60,405,344	₦2,188,041,720
Imo	₦417,327,500	₦1,034,000	₦21,150,000	₦7,050,000	₦258,500	₦446,820,000
Jigawa	₦1,679,836,831	₦159,959,376	₦1,263,049,714	₦5,466,089	₦39,665,944	₦3,147,977,953
Kaduna	₦3,310,054,657	₦513,085,567	₦2,590,323,322	₦1,841,071,509	₦105,512,630	₦8,360,047,684
Kano	₦4,746,296,096	₦94,919,133	₦5,595,625,120	₦474,867,578	₦3,242,597	₦10,914,950,523
Katsina	₦6,219,511,373	₦315,714,071	₦430,042,424	₦151,642,331	₦74,900,143	₦7,191,810,342
Kebbi	₦1,662,862,500	₦16,280,000	₦196,268,669	₦145,717,515	₦4,070,000	₦2,025,198,683
Kogi	₦2,164,134,853	₦137,985,720	₦55,556,599	₦44,214,014	₦270,010,982	₦2,671,902,167
Kwara	₦536,569,403	₦2,157,242	₦134,309,926	₦85,975,834	₦410,445	₦759,422,850
Lagos	₦3,824,578,432	₦677,787,425	₦208,573,019			₦4,710,938,876
Nasarawa	₦993,575,594	₦22,840,564	₦145,693,032	₦68,690,019	₦67,113,826	₦1,297,913,034
Niger	₦809,224,933	₦7,918,000	₦34,116,317	₦9,662,649	₦407,000	₦861,328,900
Ogun	₦1,372,840,086	₦16,641,623	₦419,542,713		₦4,160,406	₦1,813,184,828
Ondo	₦707,026,851	₦9,493,106	₦1,046,774,252	₦788,988,148	₦2,118,901	₦2,554,401,259
Osun	₦2,608,126,849	₦190,100,264	₦593,556,433	₦13,382,592	₦47,525,066	₦3,452,691,204
Oyo	₦150,960,000	₦4,884,000	₦288,256,313	₦94,394,962	₦1,398,750	₦539,894,025
Plateau	₦899,782,986	₦45,568,074	₦49,411,132	₦78,468,032	₦36,223,959	₦1,109,454,183
Rivers	₦463,590,234	₦101,134,158	₦307,127,160	₦734,717,508	₦39,202,205	₦1,645,771,265
Sokoto	₦2,287,296,687		₦1,301,699,308	₦1,117,571,490		₦4,706,567,485
Taraba	₦497,310,823	₦188,637,578	₦45,099,708	₦36,254,771	₦4,446,378	₦771,749,258
Yobe	₦672,465,221	₦134,771,575	₦183,007,152	₦99,664,805	₦48,528,444	₦1,138,437,198
Zamfara	₦87,473,603	₦3,130,589,958	₦90,182,366	₦53,320,714	₦72,133,297	₦3,433,699,938
FCT	₦3,464,634,605	₦1,042,434,497	₦18,579,000		₦231,886,956	₦4,757,535,058
National	₦58,719,681,381	₦8,755,586,255	₦17,205,426,978	₦6,873,900,237	₦1,848,037,590	₦93,402,632,442

Table 27: Distribution of Local Government Expenditure by State and WASH Services

State	WASH Services					Total Expenditure
	Water supply services	Sanitation services	Support services	Water resources management	Hygiene services	
Abia	₦572,289,542	₦72,075,620	₦43,285,264	₦736,000		₦688,386,426
Adamawa	₦104,528,081	₦33,280,881			₦7,561,405	₦145,370,367
Akwa Ibom	₦90,851,823	₦85,699,734			₦19,009,610	₦195,561,167
Anambra	₦107,349,560	₦34,179,217			₦7,765,507	₦149,294,284
Bauchi	₦118,779,450	₦37,818,400			₦8,592,328	₦165,190,178
Bayelsa	₦31,492,176	₦29,706,295			₦6,589,345	₦67,787,816
Benue	₦123,945,277	₦39,463,157			₦8,966,016	₦172,374,450
Borno	₦139,463,880	₦44,404,152			₦10,088,609	₦193,956,641
C/River	₦185,131,893	₦136,171,878			₦31,927,970	₦353,231,741
Delta	₦77,281,505	₦72,898,971			₦16,170,191	₦166,350,666
Ebonyi	₦66,132,350	₦21,055,996			₦4,783,915	₦91,972,262
Edo	₦59,012,332	₦55,665,819			₦12,347,594	₦127,025,746
Ekiti	₦684,901,013	₦361,874,493	₦31,190,947	₦33,069,584	₦66,347,178	₦1,177,383,215
Enugu	₦332,265,661	₦121,327,380			₦19,286,095	₦472,879,136
Gombe	₦293,063,174	₦9,937,326			₦2,484,331	₦305,484,831
Imo	₦401,275,976	₦20,243,201			₦5,060,800	₦426,579,978
Jigawa	₦2,213,129,863	₦1,313,255,803	₦67,000	₦600,000	₦327,663,951	₦3,854,716,617
Kaduna	₦443,507,071	₦38,862,344				₦482,369,416
Kano	₦233,501,422	₦74,344,932			₦16,891,144	₦324,737,498
Katsina	₦173,957,702	₦55,386,702			₦12,583,840	₦241,928,244
Kebbi	₦108,824,229	₦34,648,740			₦7,872,182	₦151,345,151
Kogi	₦109,165,295	₦34,757,332			₦7,896,854	₦151,819,481
Kwara	₦80,072,704	₦25,494,490			₦5,792,340	₦111,359,534
Lagos	₦255,421,592	₦81,324,134			₦18,476,817	₦355,222,543
Nasarawa	₦68,949,649	₦21,953,001			₦4,987,715	₦95,890,364
Niger	₦131,178,497	₦41,766,155			₦9,489,257	₦182,433,909
Ogun	₦294,136,008	₦220,012,338		₦8,673,799	₦66,601,924	₦589,424,069
Ondo	₦281,252,121	₦24,351,170		₦127,385	₦3,699,331	₦309,430,006
Osun	₦122,154,288	₦38,892,921			₦8,836,459	₦169,883,667
Oyo	₦159,140,840	₦50,669,135			₦11,512,011	₦221,321,985
Plateau	₦2,118,618,796	₦1,772,431,587			₦435,421,766	₦4,326,472,149
Rivers	₦82,324,291	₦77,655,787			₦17,225,331	₦177,205,409
Sokoto	₦118,429,409	₦37,706,950			₦8,567,007	₦164,703,365
Taraba	₦88,165,788	₦28,071,262			₦6,377,781	₦122,614,831
Yobe	₦89,310,912	₦28,435,860			₦6,460,618	₦124,207,390
Zamfara	₦81,907,906	₦26,078,804			₦5,925,096	₦113,911,806
FCT	₦73,051,044	₦23,258,852			₦5,284,403	₦101,594,299
National	₦10,713,963,122	₦5,225,160,818	₦74,543,211	₦43,206,768	₦1,214,546,721	₦17,271,420,640

Table 28: Distribution of Donors Expenditure(=N=) by State

State	Water supply services	Sanitation services	Support services	Water resources management	Hygiene services	Total Expenditure
Adamawa	242,155,938	39,492,696	20,139,037	32,245,753	24,213,666	358,247,089
Akwa Ibom	117,571,773	34,039,843	33,418,030	31,146,559	16,236,718	232,412,924
Anambra	231,145,586	65,954,549	15,781,274	38,576,231	34,768,375	386,226,014
Bauchi	5,549,396,649	265,422,673	514,765,257	64,291,848	133,268,913	6,527,145,341
Bayelsa	78,381,182	22,693,229	22,278,585	20,764,443	10,824,479	154,941,918
Benue	298,761,036	209,953,977	53,730,698	83,459,897	134,688,990	780,594,598
Borno	1,221,530,289	131,235,918	13,470,496	5,699,861	99,060,242	1,470,996,807
C/River	113,847,826	109,650,541	14,804,422	20,252,115	86,744,160	345,299,064
Delta	117,571,773	34,039,843	33,418,030	31,146,559	16,236,718	232,412,924
Edo	76,903,109	87,541,606	47,136,807	24,468,894	41,391,787	277,442,203
Ekiti	5,851,120,268	27,372,096	332,863,115	39,999,299	28,578,906	6,279,933,684
Enugu			168,455,974	42,215,509		210,671,483
Jigawa	214,721,965	447,905,215	36,540,509	101,509,695	237,034,107	1,037,711,491
Kaduna	9,060,556,639	9,075,502,951	70,687,383	110,501,572	3,642,232,719	21,959,481,265
Kano	503,660,577	85,134,915	20,062,388	84,616,647	32,870,125	726,344,653
Katsina	347,848,893	155,368,944	75,724,939	69,310,272	78,128,479	726,381,528
Kebbi			51,952,597	14,653,275		66,605,873
Ondo	1,530,000,000		113,612,598			1,643,612,598
Osun	3,216,003,742	3,230,905,549	18,837,502	33,509,205	1,305,557,209	7,804,813,207
Oyo	3,643,093,666	3,643,093,666			1,460,736,236	8,746,923,569
Plateau	1,661,119,987	7,030,517	20,139,037	32,245,753	2,572,213	1,723,107,508
River	542,048,801	486,360,848	67,715,448	20,923,722	196,736,825	1,313,785,644
Sokoto			31,988,934			31,988,934
Taraba	3,643,093,666	3,643,093,666			1,460,736,236	8,746,923,569
Yobe	3,647,875,821	3,235,446,764	11,629,815	13,536,333	1,302,327,439	8,210,816,172
Zamfara	358,119,245	419,707,655	15,893,944	119,927,186	147,047,012	1,060,695,042
FCT	1,434,265,116	257,893,188	628,427,834	698,852,071	142,080,247	3,161,518,456
Federal	3,806,008,818	439,894,505	1,256,295,421	2,799,802	176,397,205	5,681,395,751
National	47,506,802,364	26,154,735,355	3,689,770,076	1,736,652,502	10,810,469,009	89,898,429,306

Table 29: Distribution of Households Expenditure (=N= Million) by State

State	HHs Self Provided Expenditure			HHs Served Expenditure		Total HHs Expenditure
	Water supply services	Sanitation services	Hygiene services	Water supply services	Sanitation services	
Abia	8,390.12	942.92	38,660.83	6,297.89	1,079.59	55,371
Adamawa	8,640.43	41.84	54,118.90	2,989.58	250.04	66,041
Akwa Ibom	4,511.34	230.05	91,138.03	3,553.96	1,026.93	100,460
Anambra	28,454.62	566.41	80,857.53	13,175.02	1,095.83	124,149
Bauchi	4,678.35	108.76	53,457.75	1,385.70	89.30	59,720
Bayelsa	4,141.34	65.04	23,774.41	4,196.36	222.45	32,400
Benue	47,071.60	30.78	42,191.62	1,125.29	300.44	90,720
Borno	25,916.23	171.17	160,506.13	6,465.29	4,857.02	197,916
C/River	13,075.36	1,045.31	62,628.65	6,018.05	1,017.96	83,785
Delta	21,489.32	623.50	60,328.06	4,398.39	549.56	87,389
Ebonyi	3,116.07	15.03	38,380.11	187.98	141.39	41,841
Edo	9,380.78	203.00	68,348.58	9,523.34	757.71	88,213
Ekiti	4,086.28	149.34	22,657.67	246.29	58.31	27,198
Enugu	31,650.89	3,522.22	65,194.36	16,836.31	2,441.45	119,645
Gombe	7,050.47	158.25	24,837.00	3,648.91	168.67	35,863
Imo	25,353.57	1,413.59	97,190.98	6,840.57	1,245.48	132,044
Jigawa	6,510.60	82.82	51,370.93	5,288.61	459.50	63,712
Kaduna	6,308.12	2,068.58	82,018.75	2,225.66	2,856.56	95,478
Kano	15,492.30	1,248.71	215,073.28	16,427.59	9,545.43	257,787
Katsina	26,472.24	154.05	82,191.67	7,503.57	1,425.62	117,747
Kebbi	7,964.92	204.80	32,545.55	971.31	1,314.95	43,002
Kogi	6,237.09	122.43	35,941.77	2,481.68	244.09	45,027
Kwara	4,898.90	303.14	22,606.84	1,374.10	204.46	29,387
Lagos	49,477.53	2,307.15	200,284.21	48,201.59	16,172.22	316,443
Nasarawa	14,523.12	219.06	50,546.65	7,017.68	1,158.76	73,465
Niger	12,778.64	450.94	161,274.96	5,203.05	369.62	180,077
Ogun	12,551.04	136.53	48,913.17	12,679.36	902.45	75,183
Ondo	4,986.53	457.92	27,128.85	964.88	790.84	34,329
Osun	2,472.11	95.18	24,934.62	1,369.14	387.46	29,259
Oyo	5,286.70	25.89	76,184.65	8,580.31	1,328.60	91,406
Plateau	7,729.27	618.30	40,275.93	3,842.96	127.63	52,594
Rivers	9,467.79	435.04	97,767.94	2,122.42	1,127.20	110,920
Sokoto	8,052.44	924.37	64,282.46	12,088.11	8,590.86	93,938
Taraba	7,211.52	248.86	43,373.26	3,153.88	1,219.69	55,207
Yobe	9,654.21	83.99	27,781.60	4,717.24	496.16	42,733
Zamfara	7,794.10	247.85	39,606.57	1,861.23	1,535.85	51,046
FCT	12,251.01	106.69	57,605.45	9,030.72	1,629.53	80,623
National	485,126.96	19,829.51	2,465,979.72	243,994.01	67,189.61	3,282,120

