



FEDERAL MINISTRY OF WATER
RESOURCES

**NIGERIA WASH ACCOUNT
ESTIMATE FOR 2019 and 2020
EDITION**

REPORT

Tables of Contents

Contents

Tables of Contents	2
List of figures.....	4
List of Tables	5
Acronyms and Abbreviations	6
Foreword.....	7
Acknowledgement	8
Executive Summary.....	9
.....	12
Nigeria Economy Status	13
Government Revenue vs Expenditure for 2018-2020	14
Nigeria Total WASH Expenditure	14
Total WASH Expenditure from Public and Private sources.....	15
WASH expenditure indicators.....	16
CHAPTER 1. INTRODUCTION	23
1.1 Background of TrackFin.....	23
1.2 Objectives of the TrackFin Initiative	23
1.3 Objectives of the Nigeria WASH Account and Key Strategic Questions	23
1.4 Structure of the Report.....	24
.....	25
CHAPTER 2: BACKGROUND	26
2.1 The Water, Sanitation and Hygiene (WASH) Sector in Nigeria	26
2.2 Socio-economic Indicators.....	27
2.3- Water Supply Sub-sector	27
2.4. - The Sanitation Sub-sector.....	28
2.5. - The Hygiene Sub-sector	28
2.6. – Other sub-sectors.....	29
2.7 The Sustainable Development Goals (SDGs) and the WASH Sector in Nigeria.....	30
2.8 Track Fin and the SDGs	30
2.9 The Sectoral Plans, Policies and key operational documents for the WASH Sector include the following:	31
2.10 - Actors and Financial Flows in the WASH Sector	31
CHAPTER 3: METHODOLOGY	34
3.1. Scope of the current exercise and potential future rounds.	34
3.2. Track Fin Organizational Framework in the Country	34
3.2.1. Lead Institution and Focal Point	34
3.2.2. Steering Committee	34
3.2.3. Technical Committee	34
3.2.4. Others: Stakeholders	34
3.3. TrackFin Time Frame.....	35
3.4. Inception Workshop.....	35
3.5 Data Collection and Processing Methodology	35
3.5.1 Households Data Collection Methodology.	35

3.5.2 Private Enterprises Data Collection Methodology.....	35
3.5.3 Government Data Collection Methodology.....	36
3.5.4 Donors/NGOs.....	36
3.6. Estimations Procedures and Assumptions.....	36
3.6.1 Mapping Procedures.....	36
3.6.2. Government Expenditure Estimation procedures.....	36
3.6.3 Local Government WASH Expenditure Estimation:.....	37
3.6.4 Household – out-of-pocket Expenditure Estimation procedures.....	37
3.6.4.1 Identification of key variables.....	38
3.6.4.2 Annualization of variables.....	38
3.6.4.3: Projection.....	38
3.6.4.3 Population Weight.....	38
3.6.5 Private Enterprises Expenditure Estimation procedures.....	38
3.6.6 NGOs and Donor Agencies Expenditure Estimation procedures.....	38
4.1. Presentation of TrackFin Classifications of the WASH accounts.....	40
4.1.1 FU-Financing Unit Classification.....	40
4.1.2 FT: Financing Types Classification.....	41
4.1.3 P: WASH service Providers Classification.....	42
4.1.4 S: WASH goods and services Classification.....	43
4.1.5 C: Cost for WASH Services Classification.....	43
4.1.6 U: Uses of WASH services Classification.....	44
4.1.7 A: Service Areas Classification.....	44
4.1.8 E: Emergency Classification.....	44
CHAPTER 5: PRESENTATION OF RESULTS.....	46
5.1 Distribution of Expenditure in the WASH Sector:.....	46
5.1.1 Total Expenditure in the WASH Sector:.....	46
5.1.2 Who Pay for WASH Services:.....	47
5.1.3 What are the Financing Type?.....	49
What are the WASH Services consumed?.....	50
5.1.4. What are the WASH services consumed:.....	50
What are the WASH Cost Types?.....	51
5.1.5. What are the WASH services cost types?.....	51
5.1.6. What are the Uses of WASH services consumed:.....	52
5.1.7. What are the WASH services Areas:.....	53
5.1.8. Total WASH Expenditure on Emergency.....	54
5.1.9. Funding source for the WASH Emergency financing.....	54
5.1.10. WASH Emergency Expenditure from Donor Agencies.....	54
5.1.11. WASH Emergency Expenditure by WASH services.....	55
5.1.12. Contribution of Donor Agencies on WASH services.....	58
5.1.13. Breakdown of Donor Expenditure by WASH Services.....	60
6.1 Recommendation.....	62
6.2 Conclusion:.....	63

List of figures

Figure 1: Overall Nigeria GDP vs GDP on water, Sewerage, Waste Mgt and Remediation	13
Figure 2: Percentage contribution of Education, Health and WASH to National GDP	13
Figure 3: Overall Government Revenue vs Expenditure from 2018 to 2020.....	14
Figure 4: Summary of Total WASH Expenditure from 2018 to 2020	14
Figure 5: Summary of Total WASH Expenditure from Public and Private Sources from 2018 to 2020	15
Figure 6: Map showing average per capita expenditure on WASH services for 2019.....	17
Figure 7:Map showing average per capita expenditure on WASH services for 2020.....	18
Figure 8: Percentage Change of Total WASH Expenditure by State and federal level from 2018 to 2020	18
Figure 9: Trends in the use of Basic Sanitation Services (2018-2021)	28
Figure 10: Trends in the use of Basic Sanitation Services (2018-2021)	28
Figure 11: Trends in the use of Basic Hygiene Services (2018-2021)	29
Figure 12: Trends in Access to Basic WASH Services in Schools	29
Figure 13: Trends in Access to Basic WASH Services in Health Care Facilities.....	30
Figure 14: WASH Services Financial flow in Nigeria.....	32
Figure 15: Total Expenditure (in million) on WASH Sector	46
Figure 16: Percentage distribution of Funding sources by WASH services	48
Figure 17: Breakdown of TWE by WASH service Areas	53
Figure 18: Funding source for Emergency WASH financing.....	54
Figure 19: Expenditure on Emergency by WASH services	55
Figure 20: Map showing state with report on WASH in Emergency Expenditure in 2019	56
Figure 21: Map showing state with report on WASH in Emergency Expenditure in 2020	56
Figure 22: Percentage breakdown total WASH expenditure by Donor Agencies in 2019 and 2020....	58
Figure 23:Map showing state with Donor support on WASH Expenditure in 2020	59
Figure 24: Percentage breakdown of Donor Expenditure by WASH Services	60

List of Tables

Table 1 Summary Statistics of WASH Expenditure	11
<i>Table 2 Percentage share of TWE by Funding Unit from 2018 to 2020</i>	15
Table 3: Time line of activities	35
Table 4: The table below shows the Challenges and Assumption/remedial action	36
Table 5: Distribution of WASH Expenditure by Funding Sources	47
Table 6: Breakdown of TWE by Funding Types	49
Table 7: Breakdown of TWE by WASH Services	50
Table 8: Breakdown of TWE by Cost type	51
Table 9: Breakdown of TWE by Type of uses of WASH services	52
Table 10: Breakdown of on total contribution by Donor Agencies	55
Table 11: Breakdown of Expenditure by Donor Agencies for 2019 & 2020	60
Table 12: Breakdown of Donor Expenditure by WASH services in 2019	61
Table 13: Breakdown of Donor Expenditure by WASH services in 2020	61
Table 14: Breakdown of TWE (in Million) on State by Funding Sources 2019	65
Table 15: Breakdown of TWE (in Million) on State by Funding Sources 2020	66
Table 16: Breakdown of TWE (In Million) on State by WASH Services 2019	67
Table 17: Breakdown of TWE (in Million) on State by WASH Services 2020	68
Table 18: Breakdown of TWE (in Million) on Emergency by State 2019	69
Table 19: Breakdown of TWE (in Million) on Emergency by State 2020	70
Table 20: Breakdown of TWE (In Million) on Settlement type by State 2019	71
Table 21: Breakdown of TWE (In Million) on Settlement type by State 2020	72
Table 22: Financing Units (FU) Institutional entities that provide funding to the sector 2019	73
Table 23: Financing Units (FU) Institutional entities that provide funding to the sector 2020	74
Table 24: Financing Types (FT) Financial flows that circulate between financing units and service providers 2019	754
Table 25: Financing Types (FT) Financial flows that circulate between financing units and service providers 2020	75
Table 26: Service providers (P): Actors engaged in the production & delivery of WASH services 2019	76
Table 27: Service providers (P): Actors engaged in the production & delivery of WASH services 2020	76
Table 28: WASH Services – 2019	77
Table 29: WASH Services - 2020	79
Table 30: COST (C): Capital and Recurrent Expenditure 2019	80
Table 31: COST (C): Capital and Recurrent Expenditure 2020	81

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

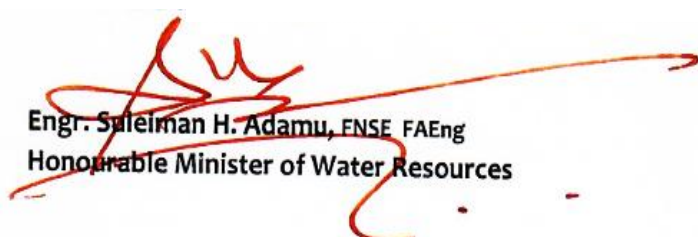
It is with mixed feelings that I write the foreword to this report: the Nigeria WASH Account for year 2019 and 2020, a compilation that tracks the financial contributions of Stakeholders to the Water, Sanitation and Hygiene (WASH) Sector for the two years covered by this Report. Basically, this compilation is not only consistent with the industry best practice, but designed to provide a holistic picture of the total expenditure in the Sector and segment them in terms of the various services and expenditure types such as capital investment, operation and maintenance to reveal funding entities and the pathway for WASH funding.

Perhaps as a legacy of the Covid-19 pandemic in the WASH Sector, there was a significant drop in the WASH expenditure by the three tiers of Government and other Stakeholders in 2020 compared to the figures in 2018 the base year when the Ministry commenced the compilation of this Report. Emblematic of this is the drop in Total WASH Expenditure (TWE) to 3.9 trillion naira in 2020 lower than the 4.3 trillion achieved for 2019. Sectoral expenditures also suffered the same fate as average State WASH expenditure which increased to 3,267 billion in 2019 dropped to 2,585 billion in 2020 while average households out of pocket expenditure fell from 21,574 billion in 2019 to 119,055 billion in 2020.

However, I am optimistic that these Covid-induced drops will be reversed and we can return the Sector to the desired expenditure trajectory necessary for achieving the objectives behind the state of emergency declared by President Muhammadu Buhari while launching the National WASH _Action Plan on 8th November 2019. We should be motivated by the President's rallying cry for increased investment and the integrated management of the Sector as well as the coordination of interventions specific to the Sector.

You may recall my assurance at the launch of the inaugural Report in 2018, that its publication will be sustained in recognition of its strategic value to the Sector. This Report for 2019 and 2020 speaks to that commitment because it would enable us harness its benefits to foster transparency in tracking WASH funding, benchmark expenditure against the targets, monitor the allocation of funding and equitability, monitor the implementation of financing strategy and track commitments and contributions to Water, Sanitation and Hygiene (WASH).

I wish to sincerely commend those who labored relentlessly towards the publication of this Report, particularly staff of the Ministry, members of the inter-Ministerial Technical Group and our Partners- the World Health Organisation (WHO), Sanitation and Hygiene Fund (SHF) and UNICEF.



Engr. Saleiman H. Adamu, FNSE FAEng
Honourable Minister of Water Resources

Acknowledgement

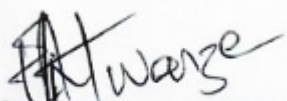
Having successfully completed and disseminated the first round of the 2018 Water, Sanitation and Hygiene (WASH) Account Report which enjoyed the unanimous endorsement of the WASH Sector Stakeholders; it became obvious that the WASH Account Report is a veritable tool for policy guidance, investment guide and decision making in the Sector for the wellbeing of the populace towards the attainment of National and Global Goals. We therefore drew inspiration from the overwhelming endorsement of the first cycle by actors in the Sector to produce the Nigeria WASH Account Reports for 2019 and 2020. The development of this cycle of the WASH Account Report was made possible by the dedication of Staff, Stakeholders and other Partners in the Sector. We are therefore grateful to the enumerators who deployed their skills to generate the data used for the analysis from households, enterprises and donors.

We also wish to express our profound appreciation to Staff of the Department of Water Quality Control and Sanitation, Water Supply, Water Resources Planning and Technical Support Services and the Budget Division of the Ministry for the commitment and tenacity exhibited throughout the process. The contributions of the Technical Team drawn from line Ministries and Agencies such as the National Bureau of Statistics, Federal Ministries of Finance Budget & National Planning, Education, Health and Environment proved invaluable.

Special recognition goes to the World Health Organization (WHO) for its support in the development of this Report. The Organisation added value to the process particularly in the use of the WASH Account Production Tool (WAPT), an application that proved very critical during the data processing and analysis stages of the process.

We also acknowledge with gratitude, the technical and financial support provided by UNICEF through its Staff and Consultant. The Consultant facilitated trainings to equip and upscale the skills of the Technical Team for the production of the 2019/2020 Nigeria WASH Account Report. The financial support of the Sanitation & Hygiene Fund (SHF) is highly appreciated.

This acknowledgement will not be complete without recognizing the contributions of the States, NGOs and Donors, who as actors in the WASH Sector, responded favorably to our questionnaire and request for data on WASH expenditure. We look forward to continuous collaboration with our Partners in order to ensure the sustainability of WASH projects.



Elizabeth A. Ugoh

Director, Water Quality Control and Sanitation
Federal Ministry of Water Resource, Abuja.

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.

The WASH account study aims to strengthen national and subnational systems for the collection and analysis of financial information for WASH Sector policy-making and programming, and to improve understanding of WASH financing at all levels.

In Nigeria, the exercise tracked financing at the national and sub-national levels up to the Local government level. Data used in the estimation of household out-of-pocket and private firms/enterprises expenditure on WASH services were extracted from the WASHNORM 2019 and 2021 survey edition. 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 2.1.2.2) was used for data analysis and the results revealed that the **total WASH expenditure in Nigeria in the year 2019 was ₦4.3 trillion (\$11.9 billion) and ₦3.9 trillion (\$9.5 billion) in 2020**. The government contributed a total sum of **₦162 billion, ₦144 billion** in 2019 and 2020, donors spent **₦43 billion (49% grants and 51% loans), ₦13 billion (100% grants)** for WASH services for 2019 and 2020 respectively.

Households' out-of-pocket expenses still bear a huge cost of WASH services in Nigeria with a total sum of **₦3.6 trillion (85% of TWE) recorded in 2019 and ₦3.4 trillion (88% of TWE) estimated in 2020**.

Nigeria's per capita spending WASH in 2019 stood at **₦21,574 (\$59) and ₦19,055 (\$46)** in 2020.

Out of the Total WASH Expenditure recorded in 2019 and 2020, **59% (₦2.5 trillion), 65% (₦2.5 trillion)** was spent on Hygiene services respectively. Water supply services took a share of **37% (₦1.6 trillion) in 2019 and 31% (₦1.2 trillion)** in the year 2020. The remaining 4% was for Sanitation (3% of TWE), Water Resources management and other Support services.

Nigeria in recent times has been faced with insurgency, flooding, the COVID pandemic and cholera outbreaks in some states. The WASH Account Report shows a total of **₦3,770 billion was spent 2019 and ₦5,476 billion in 2020** for WASH services in emergency. Expenditure for emergency accounted for 0.1% of Total WASH Expenditure (TWE) for both years.

The WASH expenditure estimation study revealed that Total WASH expenditure as a percentage of Gross Domestic Product is **3.0% and 2.5%** in 2019 and 2020 respectively. Households' out of pocket expenditure accounted for **2.5% and 2.2%** of GDP for 2019 and 2020.

Some lessons learnt in the course of the study have been shared to improve 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.



**SUMMARY STATISTICS OF
WASH EXPENDITURE**

Table 1 Summary Statistics of WASH Expenditure

Indicator	2019	2020
GDP at Current Prices for Nigeria (=N=Millions)	₦145,639,139	₦154,252,319
GDP at Current Prices for WASH in Nigeria (=N=Millions)	₦294,534	₦354,350
% Contribution of WASH Sector to GDP	0.20%	0.23%
Overall, 3 Tiers of Government Total Revenue (=N= Millions)	₦15,621,070	₦14,596,120
Federal (=N= Millions)	₦10,262,300	₦9,303,200
State (=N= Millions)	₦3,636,510	₦3,656,660
LGA (=N= Millions)	₦1,722,260	₦1,636,260
Overall, 3 tiers of Government Total Expenditures (=N=Millions)	₦15,940,451	₦16,561,633
Total WASH Expenditure (TWE) (=N=Millions)	₦4,339,333	₦3,930,820
Total WASH Expenditure (TWE) (\$ Millions)	\$11,889	\$9,587
Total WASH Expenditure, PUBLIC (Govt & Donors) (=N=Millions)	₦205,391	₦157,562
Total WASH Expenditure, Govt (Fed, State and LGA) (=N=Millions)	₦162,282	₦144,543
Total WASH Expenditure, Donors (=N=Millions)	₦43,109	₦13,018
% Donor Grants	49%	100%
% Donor Loans	51%	0%
Total WASH Expenditure, PRIVATE SOURCES (=N=Millions)	₦4,133,942	₦3,773,258
Total WASH Expenditure, Households (=N=Millions)	₦3,688,424	₦3,447,007
Total WASH Expenditure, Private Enterprise/Firms (=N=Millions)	₦433,132	₦311,217
Total WASH Expenditure, NGOs (=N= Millions)	₦12,385	₦15,034
Population	201,135,262	206,283,338
Exchange rate (US\$)	365	410
Per Capita Spending on WASH (N)	₦21,574	₦19,055
Per Capita Spending on WASH (US\$)	₦59	₦46
WASH expenditure, Public (% of government expenditure)*	1%	1%
WASH expenditure, Public (% of total WASH expenditure)	5%	4%
WASH expenditure, Government (% of total WASH expenditure)	4%	4%
WASH expenditure, Donors (% of total WASH expenditure)	1%	0%
WASH expenditure, Private (% of total WASH expenditure)**	95%	96%
Out-of-pocket WASH expenditure (% of private expenditure on WASH)	89%	91%
Out-of-pocket WASH expenditure (% of total expenditure on WASH)	85%	88%
Total WASH Expenditure as a % of GDP	3%	3%
WASH expenditure, Public (% of GDP)	0.1%	0.1%
WASH expenditure, Government (% of GDP)	0.1%	0.1%
WASH expenditure, Donors (% of GDP)	0.0%	0.0%
WASH expenditure, Private including Households (% of GDP)	3%	2%
WASH expenditure, Household (% of GDP)	3%	2%
WASH expenditure, Private Enterprise (% of GDP)	0.3%	0.2%
Average State Govt Expenditure on WASH (=N= Millions)	₦3,267	₦2,585
Average LGA Expenditure on WASH (=N= Millions)	₦15	₦14
Average Households Expenditure on WASH	₦89,856	₦81,879

* **Public expenditure** - consist of amount spent by Government and Bilateral/Multilateral Donors

****Private Expenditure** - include Total amount spent by Households, Private Firms/Enterprise and NGOs

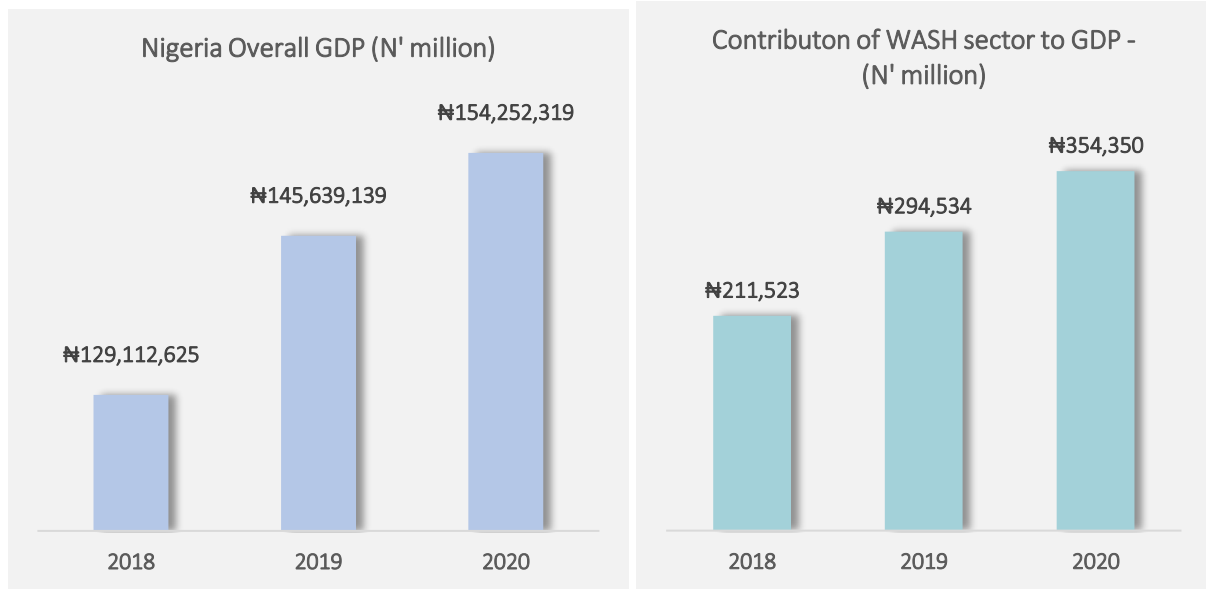


WASH Account and Expenditure Trend for 3 Financial Year (2018, 2019 and 2020)

Nigeria Economy Status

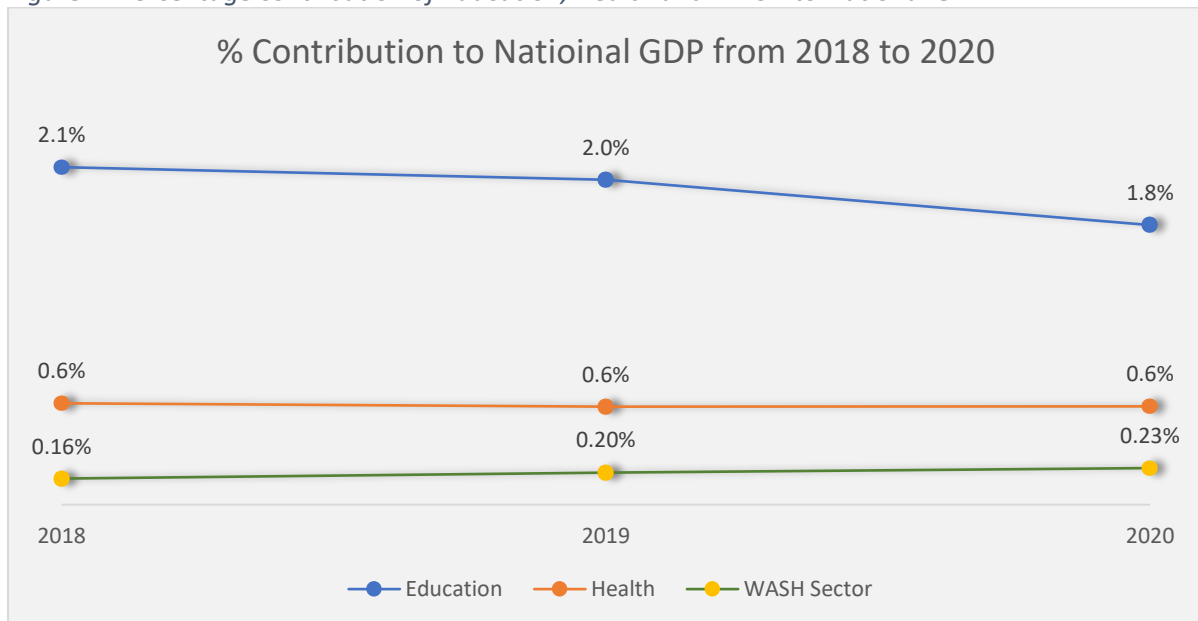
The Gross Domestic Product (GDP) is a statistic used to gauge the size of an economy. The overall size of the Nigerian economy was ₦129 trillion in 2018, rose to ₦145 trillion in 2019 and ₦154 trillion in 2020.

Figure 1: Overall Nigeria GDP vs GDP on WASH



In 2018, the WASH industry contributed ₦211 billion to the national GDP; in 2019, that amount rose (39%) to ₦294 billion. Yet, the WASH Sector is among the lowest contributors among other major Sectors such as education and health care services to the national GPD due to low productivity. Figure 2 shows that in 2018, 2019, and 2020, the WASH sector contributed 0.16%, 0.2%, and 0.23% to the overall national GDP, correspondingly.

Figure 2: Percentage contribution of Education, Health and WASH to National GDP

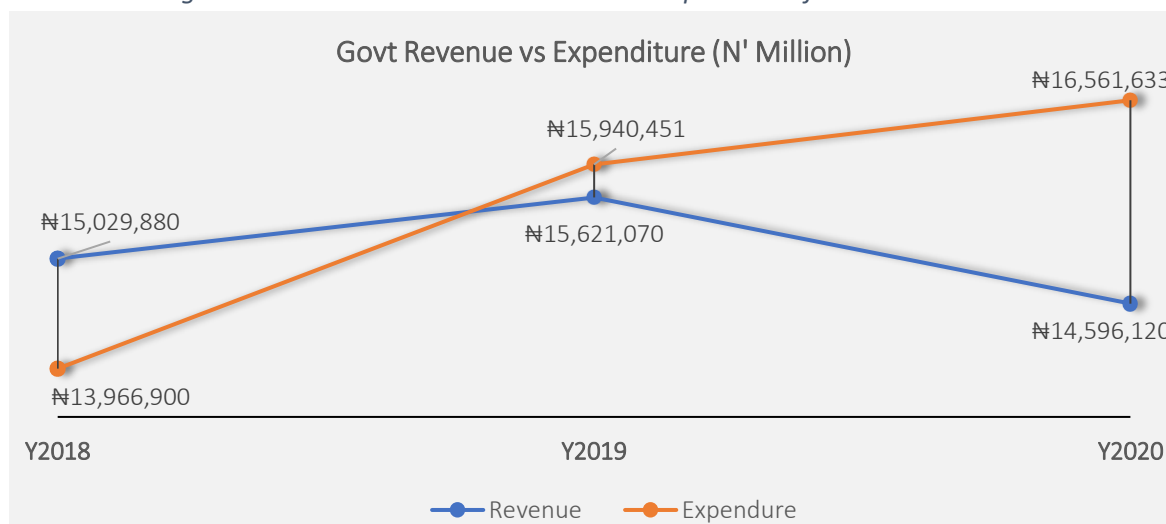


Government Revenue vs Expenditure for 2018-2020

Government revenue and expenditure consists of Federal, State and Local Government. The sources include, Federation account, VAT, IGR, grants, share of excess oil revenue, exchange gain/NNPC refund. According to CBN report, Government spent a total ₦13 trillion out of ₦15 trillion generated as revenue in 2018.

The Government faced a massive budgetary gap of over ₦2 trillion in 2020 as a result of the COVID 19 epidemic, in addition to a budget deficit of ₦319 billion in 2019.

Figure 3: Overall Government Revenue vs Expenditure from 2018 to 2020



Nigeria Total WASH Expenditure

Total WASH Expenditure (TWE) consist of Government (Federal, State and LGA), Donor Agencies, NGOs, Households and Private Enterprises/Firms spent on the provision/consumption of Water Supply, Sanitation and Hygiene services within a fiscal year.

TWE in 2018 recorded **₦3.6 trillion (\$11.8 billion)**, the expenditure increases by 20% in **2019 (₦4.3 trillion equivalent to \$11.9 Billion)** and dropped by 9.4% (**₦3.9 trillion - \$9.6 Billion**) in 2020.

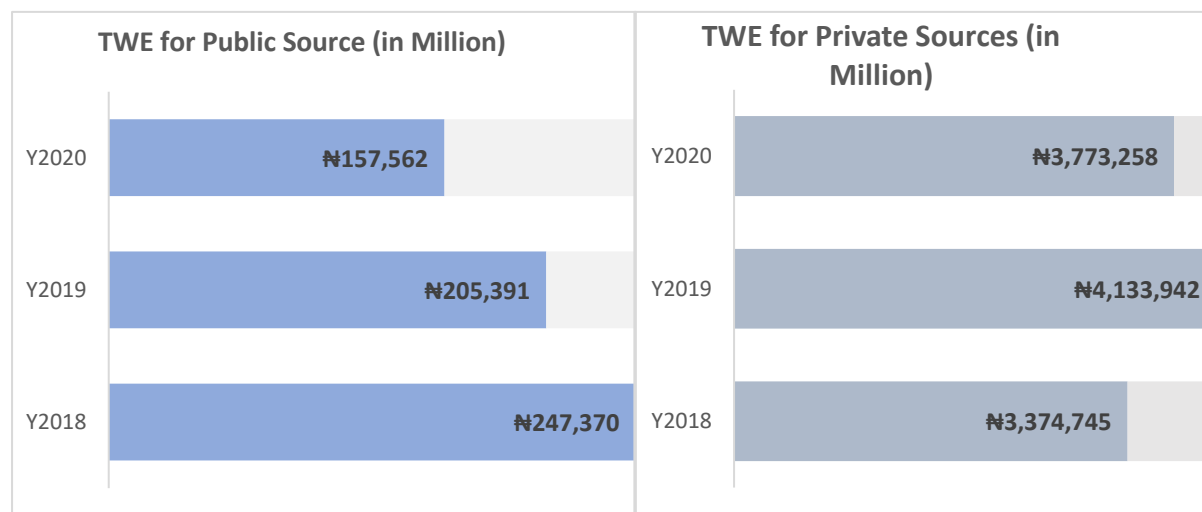
Figure 4: Summary of Total WASH Expenditure from 2018 to 2020



Total WASH Expenditure from Public and Private sources

TWE is broken down into **Public and Private** expenditure sources. **Public** consist of expenditure from Federal, State, Local Government and Donors Agencies on the provision of WASH services. **Private** expenditures consist of funds from NGOs, Private Enterprise/Firms and Households out-of-pocket expenditure.

Figure 5: Summary of Total WASH Expenditure from Public and Private Sources from 2018 to 2020



Funding Unit Percentage share of Total WASH Expenditure from 2018 to 2020

Funding Unit is an entity that provide or mobilize funding to the Sector to pay for WASH services, as well as entities that provide financing (e.g., loans) to actors in the WASH Sector. They may allocate funds directly to service providers or channel them through intermediary institutions.

Table 2 Percentage share of TWE by Funding Unit from 2018 to 2020

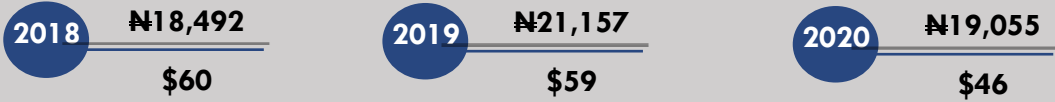
Funding Sources	Y2018	Y2019	Y2020
Users	93.0%	95.3%	95.9%
Federal Government	1.1%	0.6%	0.9%
State Government	2.5%	2.5%	2.2%
Local Government	0.5%	0.3%	0.3%
Bilateral and multilateral donors	2.5%	1.0%	0.3%
NGOs, CBOs and Corporate Entities	0.4%	0.3%	0.4%
Total	100%	100%	100%

Users: Households and other users (institutions, commercial, industrial) that pay service providers for WASH services and/or self-provide services such as on-site sanitation. Users steadily maintained huge cost of WASH expenditure with over 90 percent share of total WASH account (93%, 95% and 96% in 2018, 2019 and 2020 respectively).

WASH Expenditure Indicators



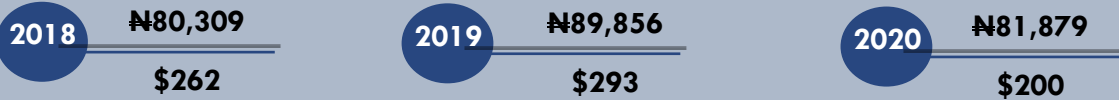
Estimated Per Capita expenditure on WASH services in Nigeria



Per capita is the average cost of providing WASH services for one per person. In 2018, the average cost per person was ₦18,492; in 2019, it rose by 14% to ₦21,157. The average cost per person fell to ₦19,005 in 2020.

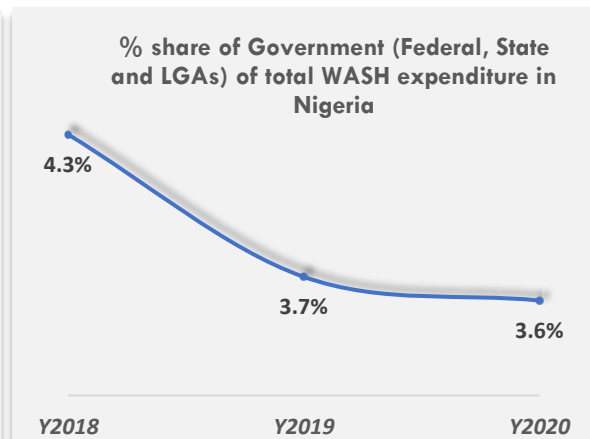
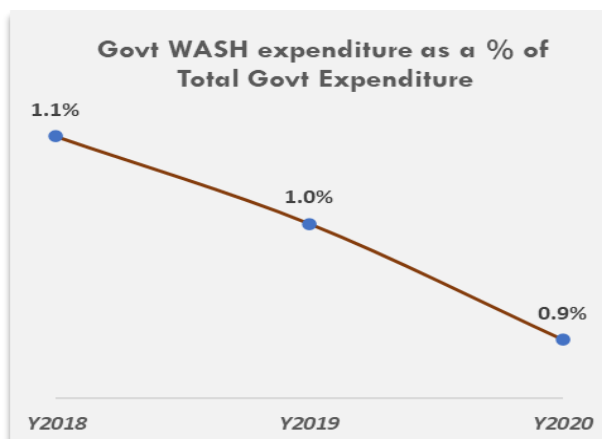
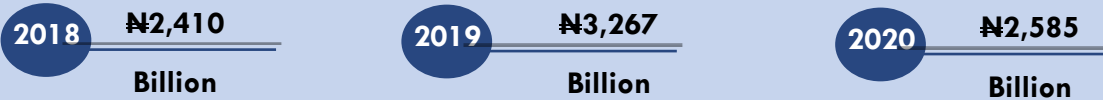


Estimated average households Out-of-Pocket Expenditures on WASH

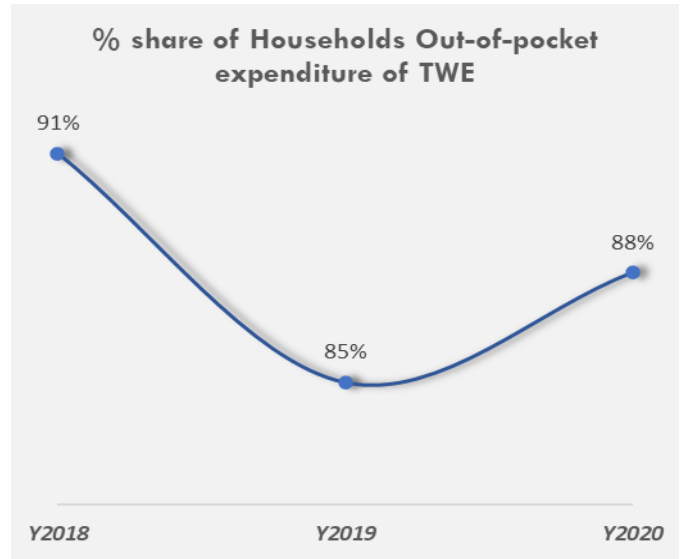
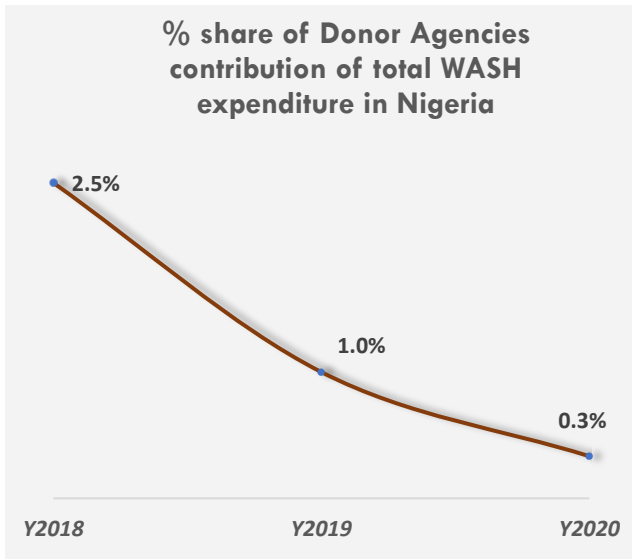


Average households Out-of-Pocket Expenditure on WASH is expressed as cost incurred per one household for the provision of WASH services. Households average cost increased by 2% between 2018 (₦80,309) and 2020 (₦81,879).

Estimated Average State Government Expenditures on WASH Services



The Nigerian Government gave the WASH Sector less attention than it did to health and education. The graph above demonstrates a consistent decrease in the Government's percentage share of spending from its annual expenditure from 2018 (1.1%) to 0.9% share in 2020.



Donor Agencies include both bilateral and multinational organizations that finance Nigeria's WASH industry. The analysis found that Donor Agencies invested 2.5% of TWE in 2018 before drastically decreasing to 0.3% in 2020.

Figure 6: Map showing average per capita expenditure on WASH services for 2019

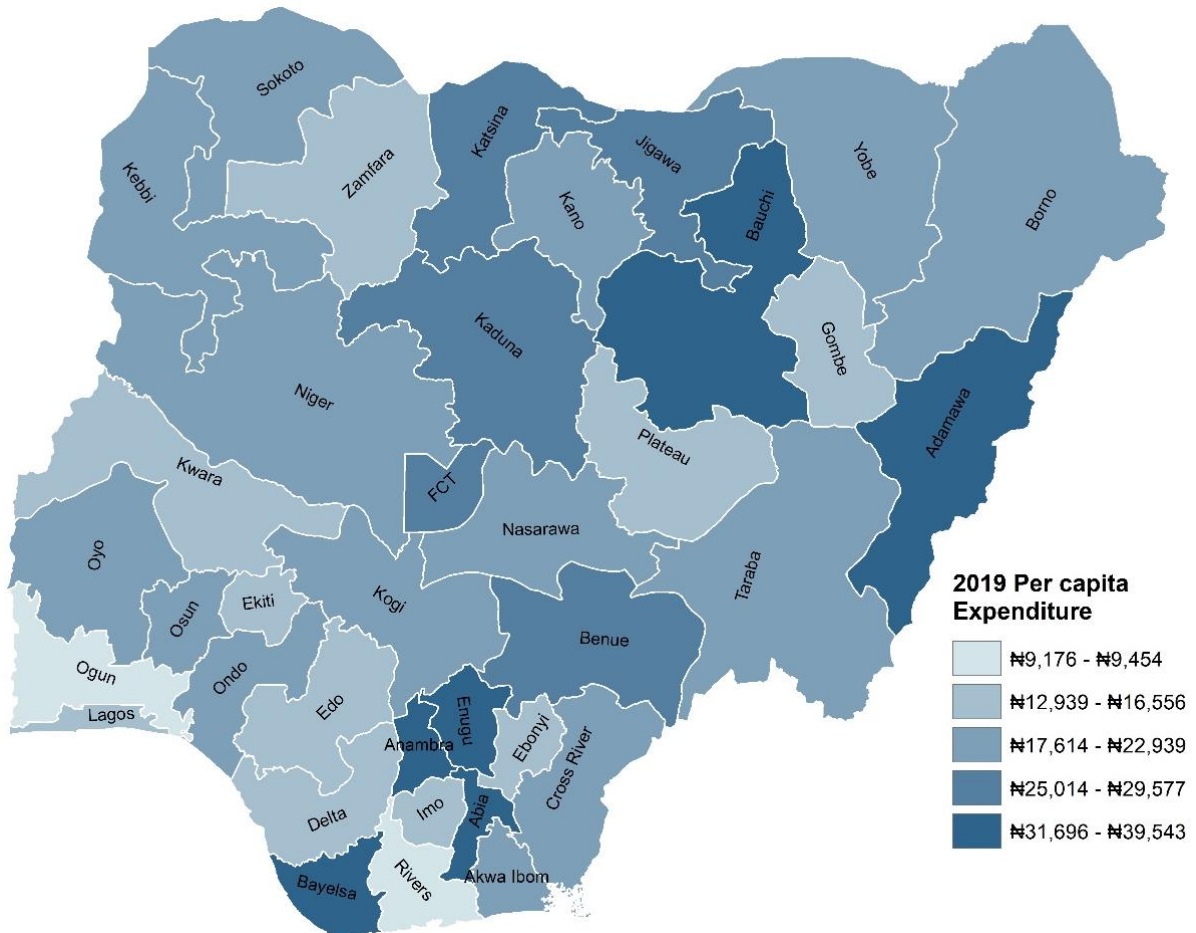


Figure 7: Map showing average per capita expenditure on WASH services for 2020

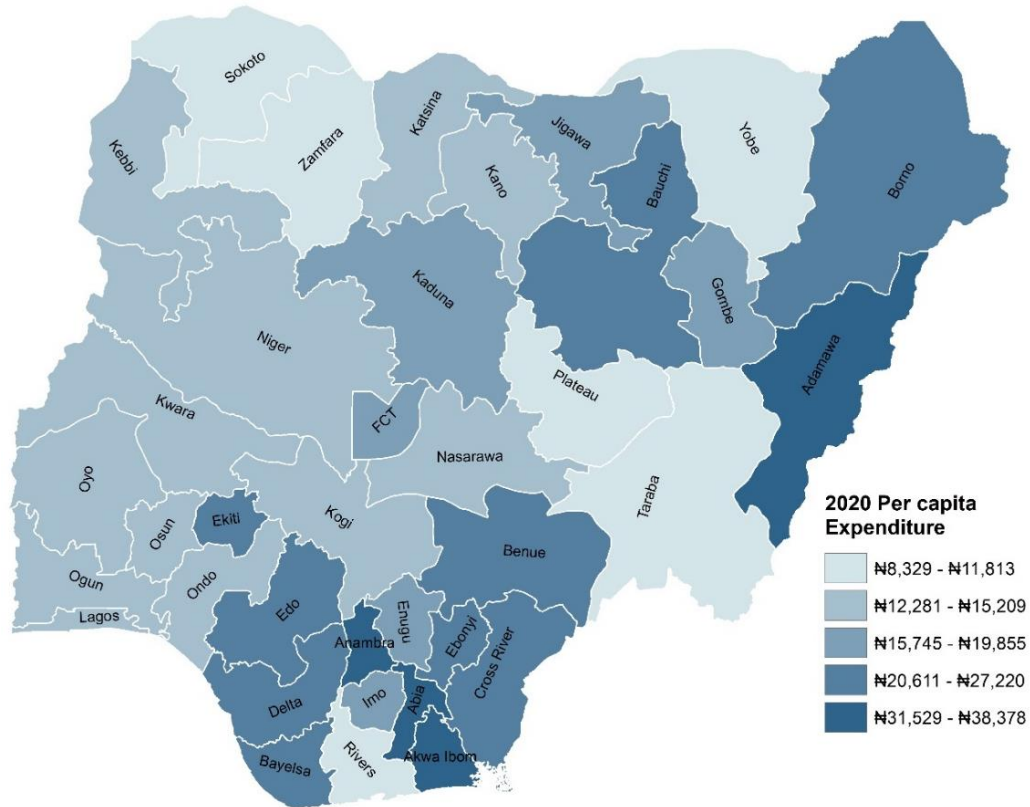


Figure 8: Percentage Change of Total WASH Expenditure by State and Federal level from 2018 to 2020

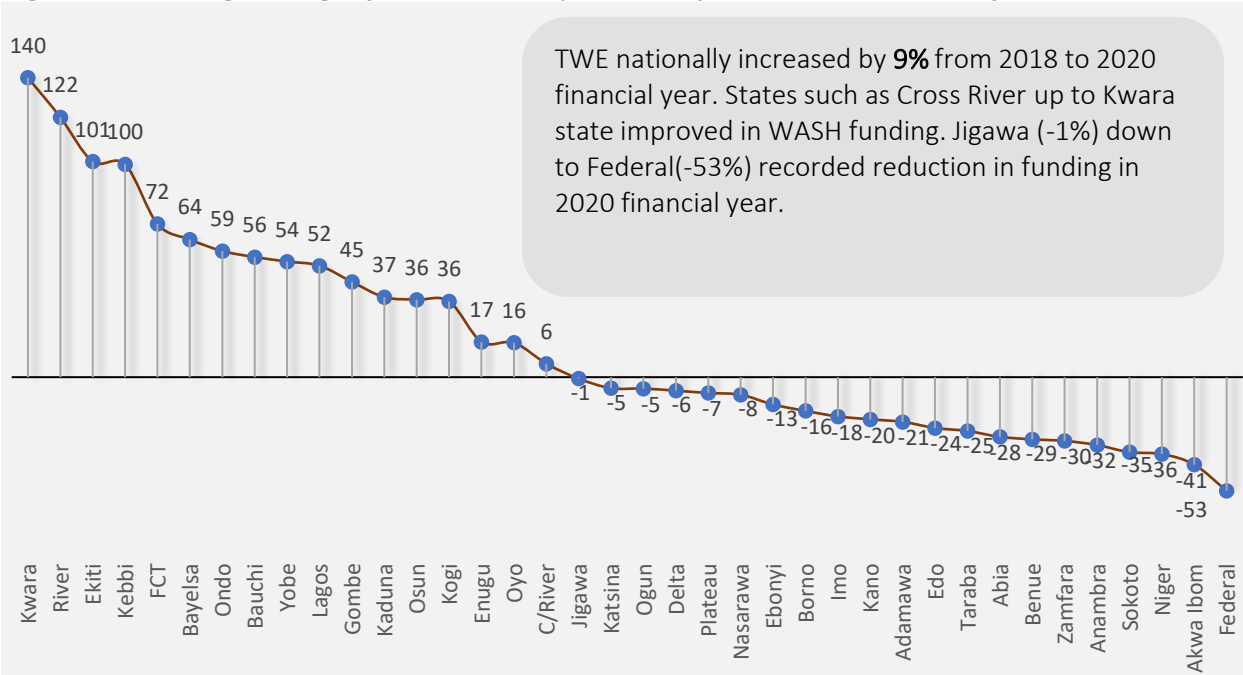


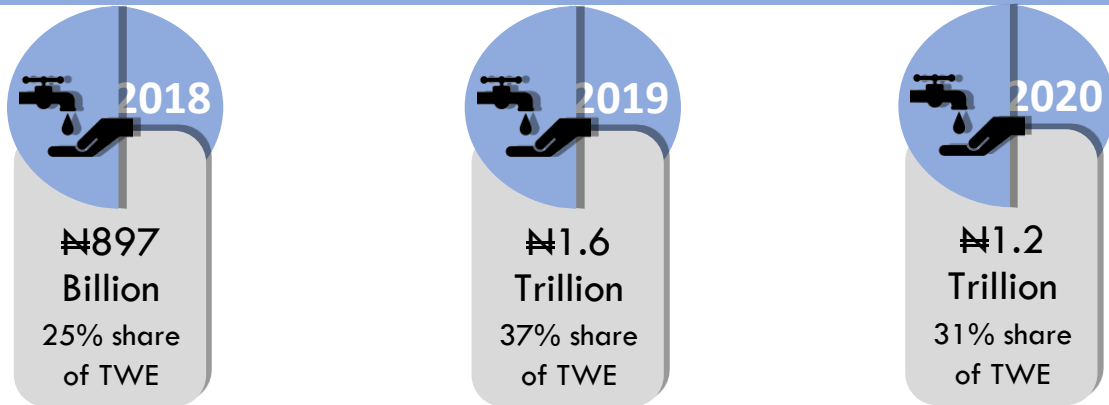
Figure 8 compares the total amount spent on WASH in 2018 and 2020 to determine how much WASH financing has increased. The investigation revealed that some states, including Kwara, Rivers, Ekiti, and Kebbi, experienced funding increases of 140%, 122%, and 100%, respectively, in fiscal year 2020 compared to fiscal year 2018. With large decreases of 41%, 36%, 35%, and 53% in Akwa Ibom, Niger, and Sokoto states and Federal respectively for WASH services.

Overall Total WASH Expenditure for 2018-2020

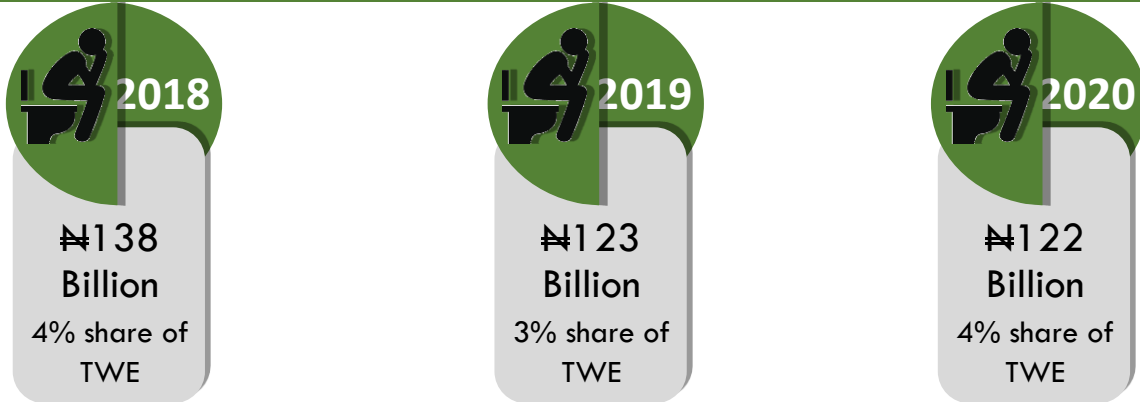


Breakdown of Total WASH Expenditure

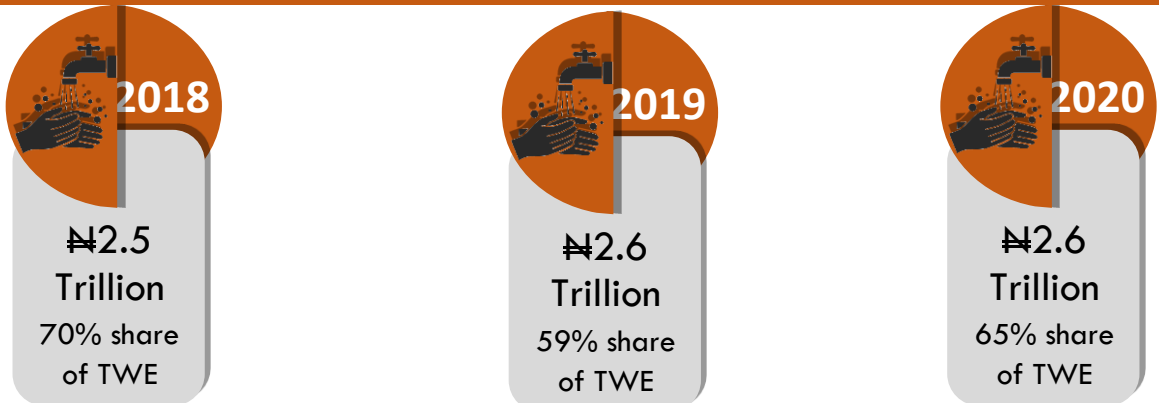
Total WASH Expenditure on Water Supply Services



Total WASH Expenditure on Sanitation Services



Total WASH Expenditure on Hygiene Services



Health and WASH Expenditure

Figure 9: Health vs WASH Expenditure from 2018 to 2020

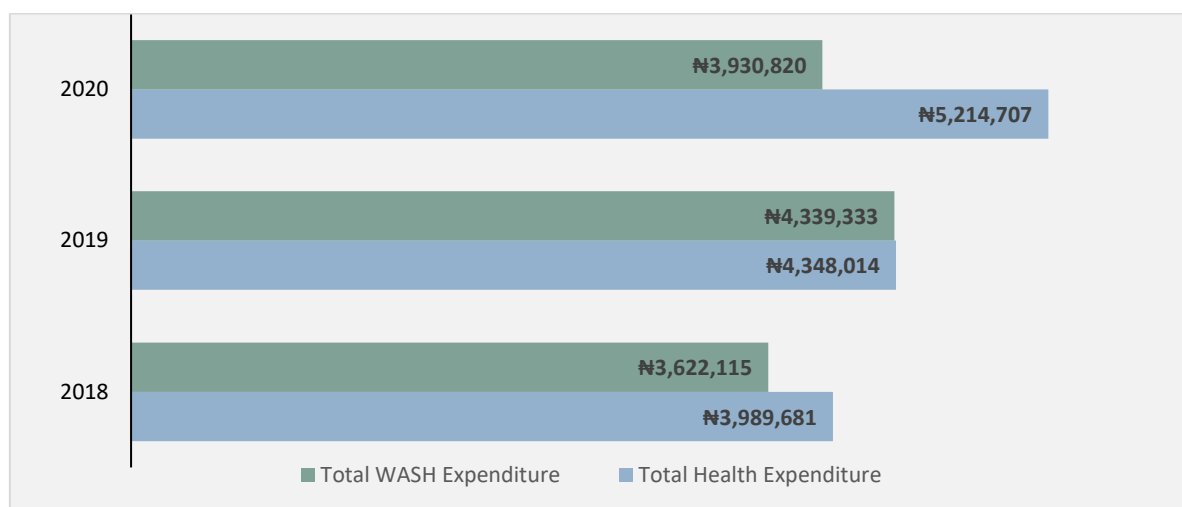
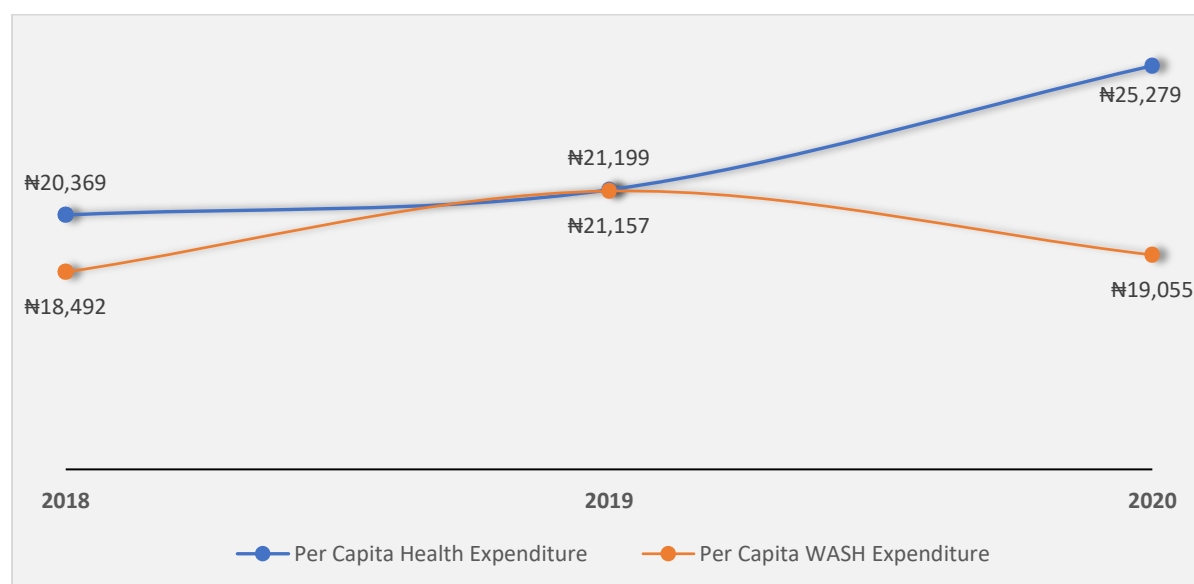


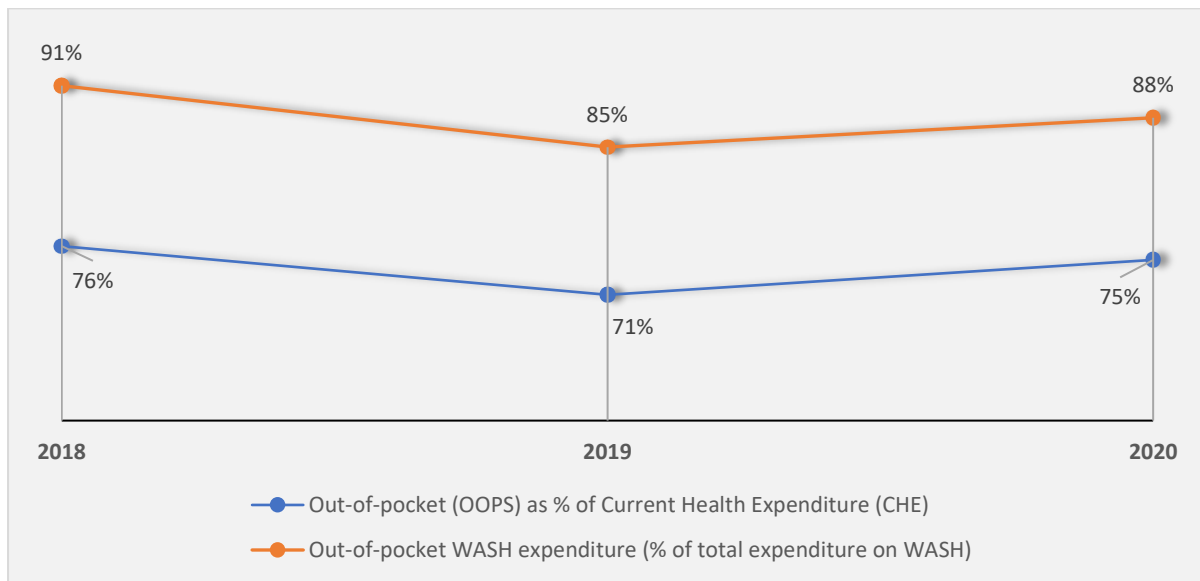
Figure 9 depicts the disparity between WASH and health expenditures from 2018 to 2020. The health spending was sourced from WHO Global Health database. In 2018, ₦3.9 trillion and ₦3.6 trillion were spent on health care and WASH services, respectively. In 2019, health spending increased by 9%, while WASH spending increased by 3%, despite the fact that both health and WASH spending total ₦4.3 trillion. Global health spending increased due to the COVID 19 pandemic, and Nigeria spent a total of ₦5.2 trillion in 2020, while WASH dropped to ₦3.9 trillion.

Figure 10: Per Capita Expenditure on WASH and Health Care Services



In 2018, the average per capita expenditure on WASH and health care services is ₦20,369 and ₦18,492, respectively. In 2019, ₦21 was spent per capita on both health and WASH services. The cost of providing health care per capita increased from ₦21,199 to ₦25,279 in 2020, which could be attributed to the COVID 19 pandemic.

Figure 11: Percentage share of household out-of-pocket expenditure Total Health and WASH expenditure



It is clear from Figure 11 above that households in Nigeria spend a lot of money on WASH and medical care. As a percentage of overall health spending, household out-of-pocket expenses were 76% in 2018, 71% in 2019, and 75% in 2020.

According to the study, households out-of-pocket on WASH accounted for 91% of the TWE in 2018, although that percentage decreased to 85% and 88% in 2019 and 2020, respectively. This huge burden was attributed to the provision of household's regular use of hygiene supplies.

A close-up photograph of a young girl with a joyful expression, drinking water from a public tap. She is holding the stream of water with her hands. The background is a bright blue sky. The image is split diagonally, with the top right portion being a solid blue background where the text is located.

CHAPTER ONE INTRODUCTION

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 Nation (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 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 the WASH National Outcome Routine Mapping (WASH NORM), a survey for tracking progress in the Sector, a module on household expenditure on WASH services collection of some primary data.

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, 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 overall 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

Summary of statistics on general WASH expenditure gives a highlight on economic indicators

Summary of Trend analysis showing the 3 Fiscal Financial Years (2018, 2019 and 2020) of WASH accounts estimate.

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, processes deployed in the exercise and estimation procedure.

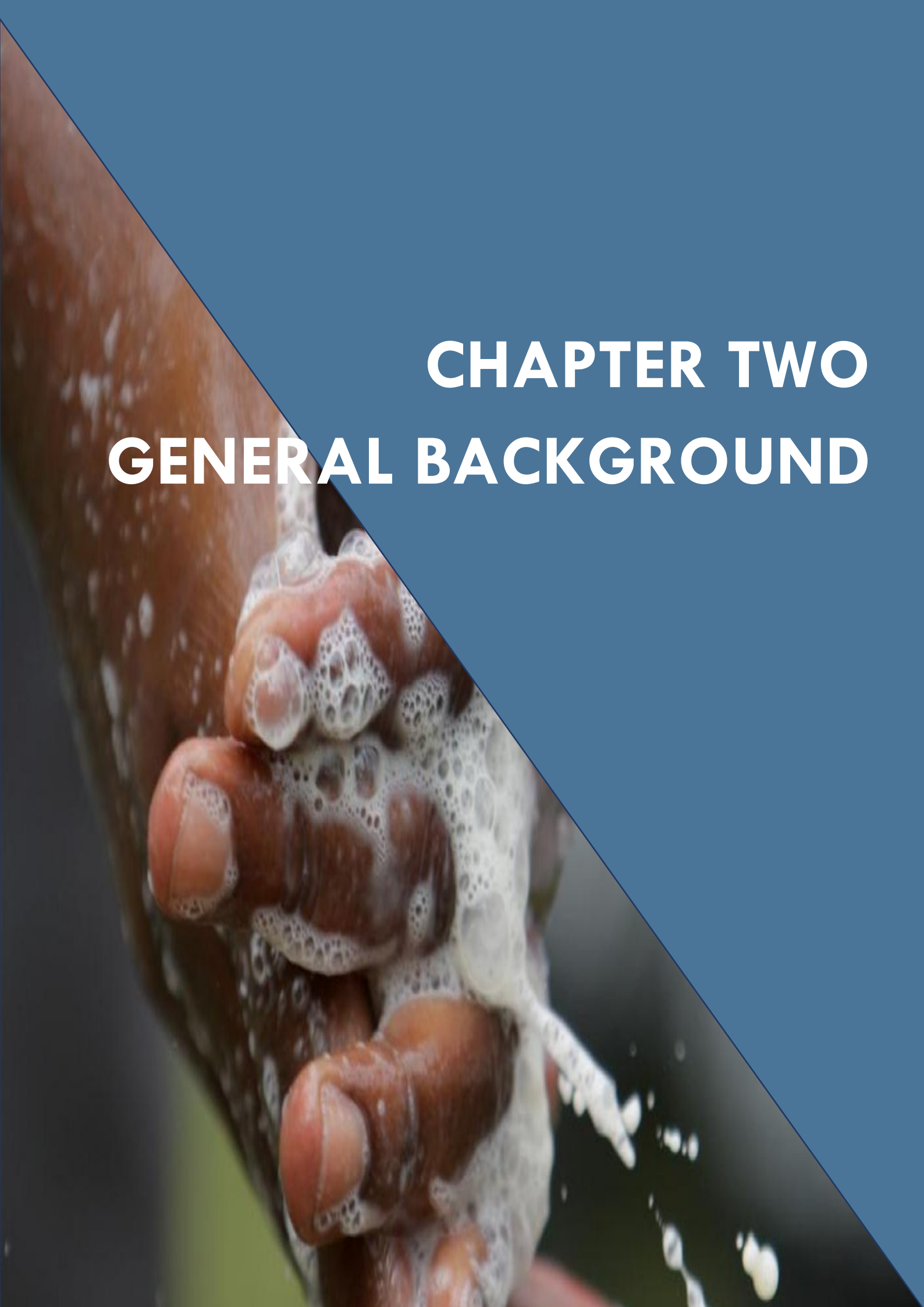
*Chapter 4-*TrackFin Results; show distribution of expenditure in the WASH sector and funding of WASH services

*Chapter 5-*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.

Chapter6- 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 TWO

GENERAL BACKGROUND



CHAPTER 2: BACKGROUND

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

The three tiers of Government, which include Federal, State, and Local Government, 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) 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 and 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 services in the areas such as integrated water resources management, 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's Affairs & Social Development, Agriculture & Rural Development also provide to some extent WASH services in schools, health facilities, and in the communities.

In the thirty-six (36) states and the Federal Capital Territory, the Ministry of Water Resources or its

equivalent makes policies plans activities in the Sector in line with the Federal Government Policies. There are Water Corporation, 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. The Ministry of Environment and its agencies contribute to sanitation in urban and rural areas.

Emerging Issues and Challenges

A growing water quality challenge in Nigeria is the management of a wide variety of emerging pollutants in water resources that pose a risk to human and environmental health. The current scientific understanding of 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 assumptions in this study. This is due to the fact that hygiene expenditure is subsumed in sanitation in most of the WASH expenditures.

¹One of the common challenges of WASH in Nigeria is that most of the water points facilities constructed according to WASHNORM 2021 are not dependable in terms of design and configuration, which resulted in frequent

¹ African Journal of Agricultural Research Vol. 3 (12), pp. 811-817, December, 2008 Available online at

<http://www.academicjournals.org/AJAR> ISSN 1991-637X © 2008 Academic Journals

breakdowns of the facility. Thus, there is lack of sustainability in the sense of service delivery and upkeep of services. WASH Account therefore x-rays the key to sustainability in order that Stakeholders involved in the consumption/use, maintenance, cost recovery and continuing support, perceive it in their best interest to deliver good and high-quality services.

Until the emergency of WASHNORM in 2018, there were only pockets of monitoring and evaluation activities in the WASH Sector in Nigeria. Thus, data was not regularly generated for management decision making.

²There is limited knowledge of sanitation and hygiene promotion; poor understanding of the WASH policy environment and actors; weak or absence of gender policies, gender management information systems, and gender mainstreaming in their operations; poor techniques for identifying and analyzing target audiences—especially State Water Boards (SWBs) and consumers for strategic communications and advocacy.

Nigeria did not achieve the WASH Millennium Development Goal (MDG) 2000-2015 and there is a likelihood that Nigeria will not achieve the global agenda of the Sustainable Development Goal (SDG) 6 of universal access to safely managed services, considering the growing

population rate and decline in access to piped water on premises. Achieving Sustainable Development Goal 6 (SDG-6) by 2030 requires sustained extraordinary efforts.

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.

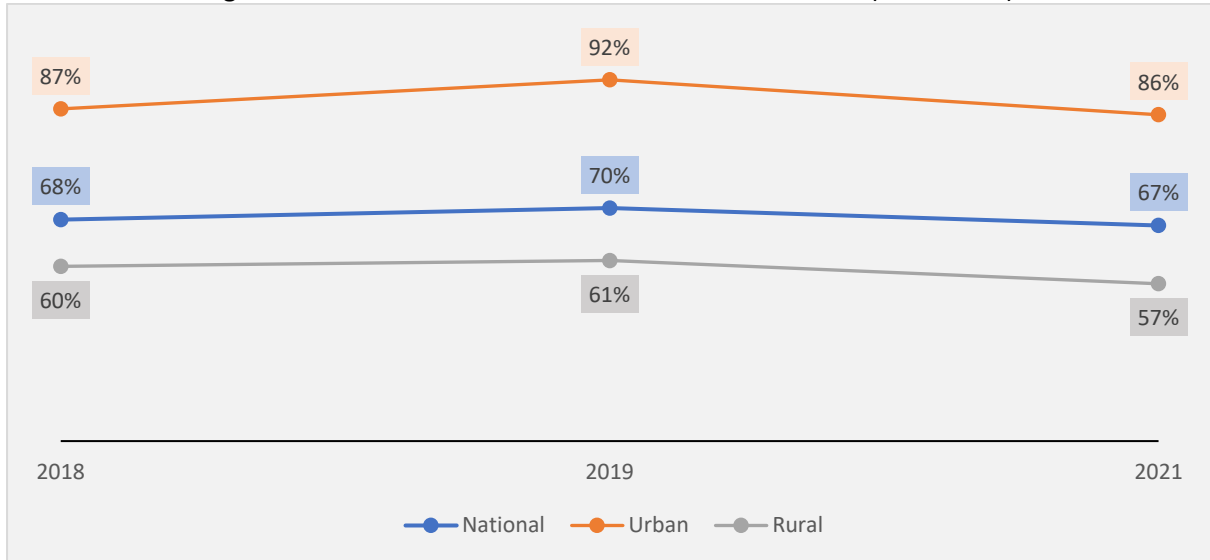
2.2 Socio-Economic Indicators

The Nigeria Gross domestic product stands at N146 trillion (\$399 billion) in 2019 and N154 trillion (\$376 billion) in 2020. The overall contribution of Water supply, sewage, Waste management and Remediation to the GDP is 0.20% and 0.23% for 2019 and 2020 respectively.

2.3- Water Supply Sub-Sector

About 67% of Nigerians have access to basic drinking water supply services. This is a 3% decline from the 2019 WASH NORM data. This decline is also reflected amongst those living in the urban and rural areas as access level in 2019 was higher than 2021.

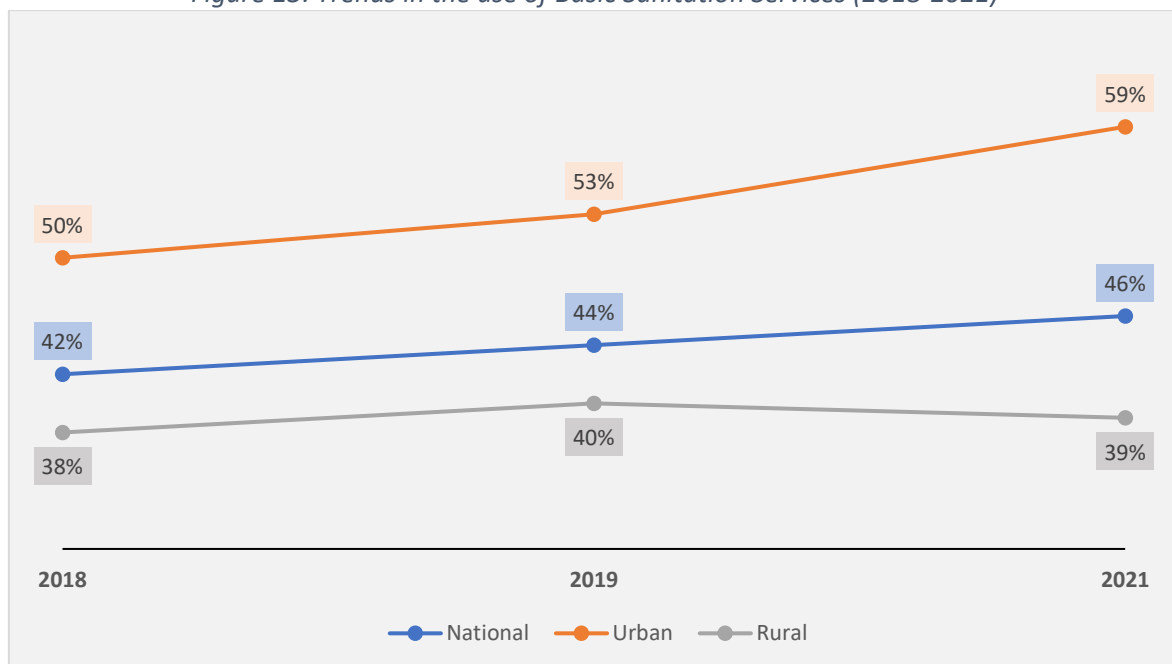
Figure 12: Trends in the use of Basic Sanitation Services (2018-2021)



2.4. - The Sanitation Sub-Sector

About 46% of the population have access to basic sanitation services, while 23% of Nigerians continue to practice open defecation. In comparison to 2019 WASHNORM data, there has been little progress in the achievement of universal access to basic sanitation services.

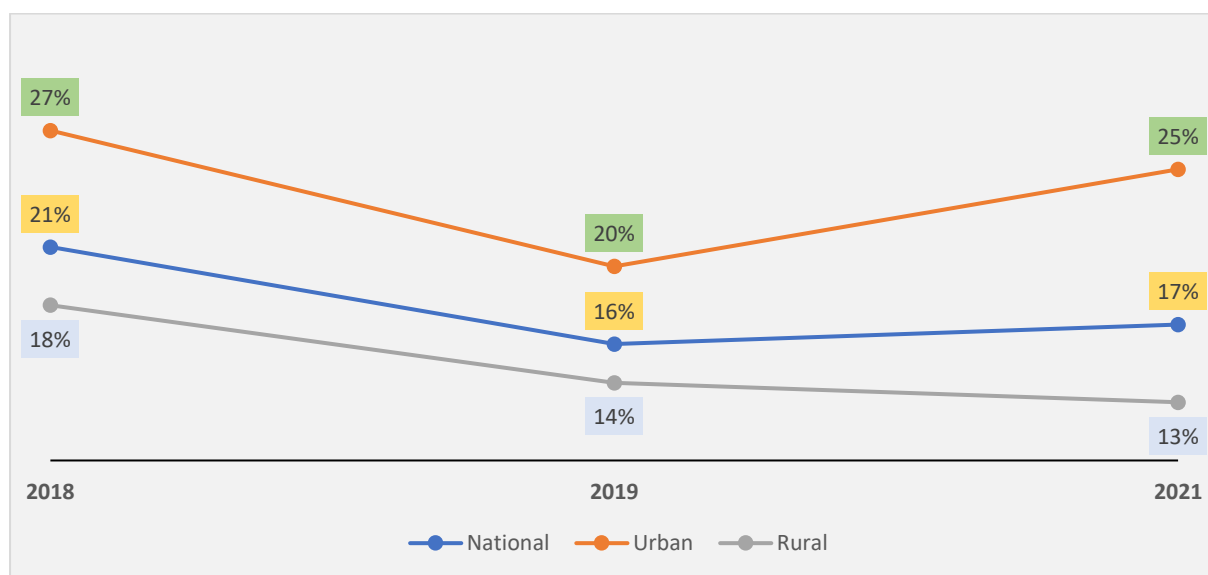
Figure 13: Trends in the use of Basic Sanitation Services (2018-2021)



2.5. - The Hygiene Sub-Sector

About 17% of household members have access to basic hygiene services, this is a marginal increase of one percentage point when compared with 2019 WASHNORM figures below.

Figure 14: Trends in the use of Basic Hygiene Services (2018-2021)

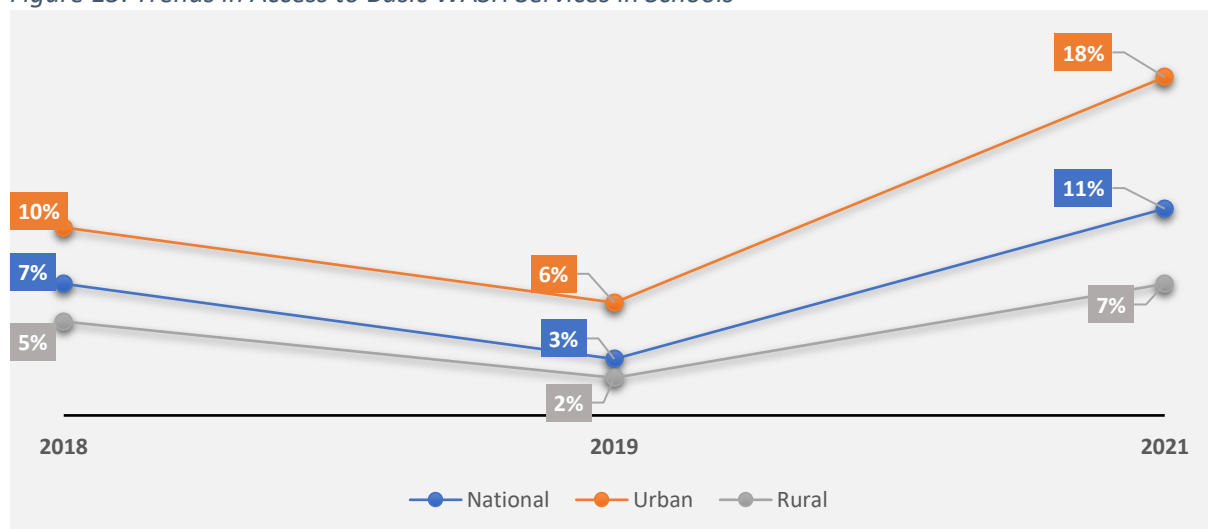


2.6. – Other Sub-Sectors

2.6.1- WASH in School

Only 11% of schools have basic water supply, sanitation, and hygiene services. At 18%, schools in urban areas are about twice as likely to have access to basic water supply, sanitation, and hygiene services than schools in the rural areas at 7%.

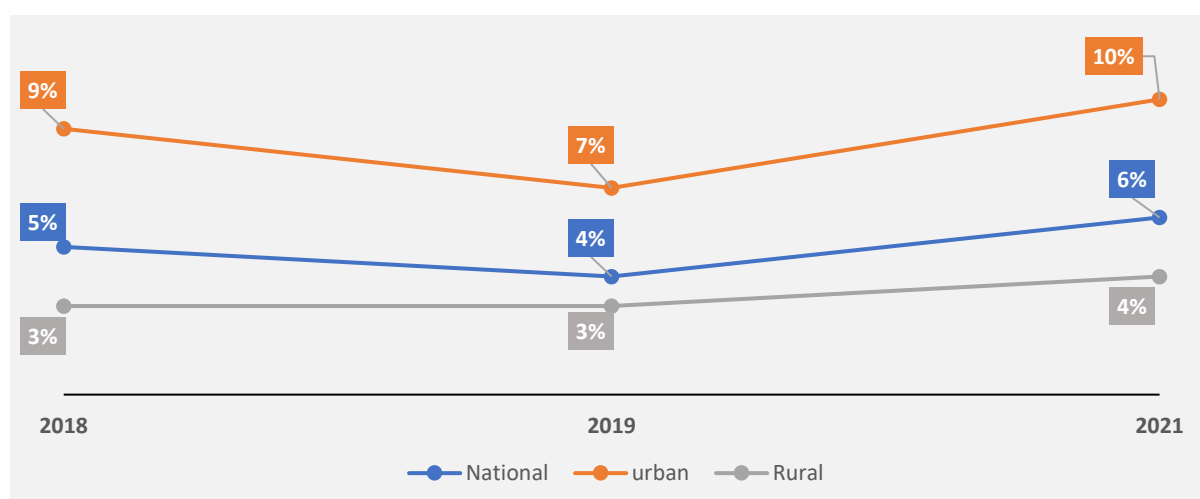
Figure 15: Trends in Access to Basic WASH Services in Schools



2.6.2. WASH in Healthcare Facilities

Only 6% of health care facilities have basic water supply, sanitation, and hygiene services. At 10%, health care facilities in urban areas are twice as likely to have access to basic water supply, sanitation, and hygiene services than health care facilities in the rural areas.

Figure 16: Trends in Access to Basic WASH Services in Health Care Facilities



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 Track Fin and the SDGs

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:

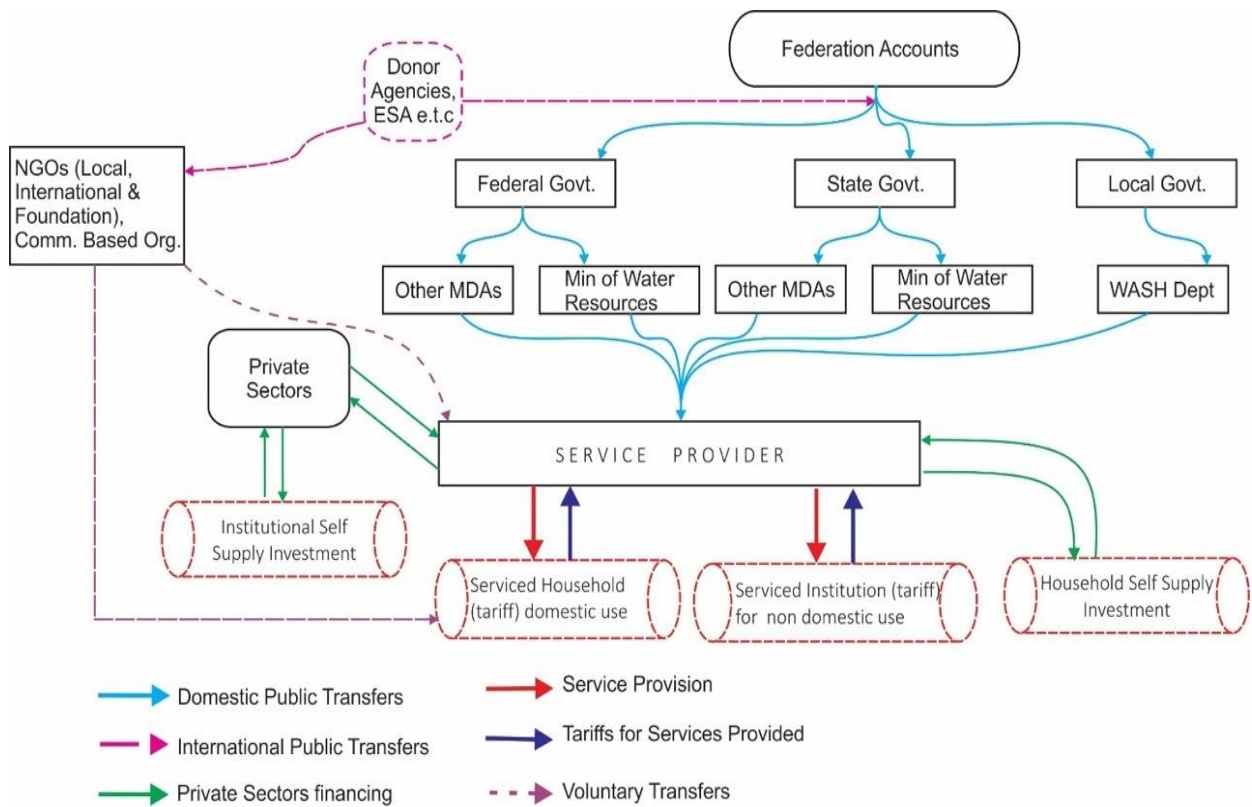
- a. National WASH Action Plan, 2018
- b. Partnership for Expanded Water, Sanitation & Hygiene (PEWASH)
- c. Making Nigeria Open Defecation Free by 2025: A National Road Map, 2016.
- d. Nigerian Standard for Drinking Water Quality NIS: 554 2015 (Revised).
- e. National Water Sanitation Policy and Implementation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

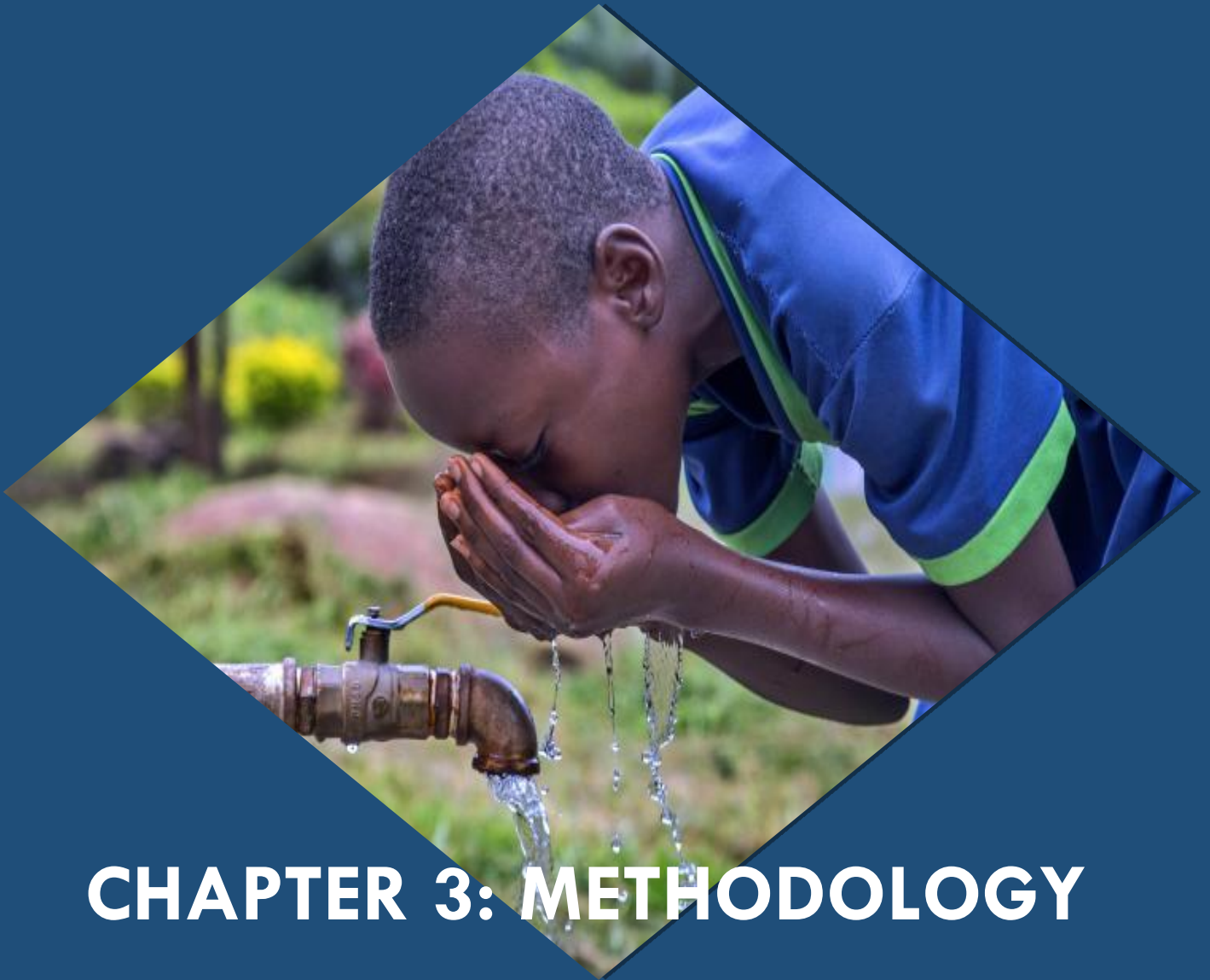
- m. Guidelines for Hygiene Promotion in Schools in Nigeria (2017)
- n. Draft National Policy and Implementation guidelines for Urban Sanitation and Wastewater Management in Nigeria.
- o. Expanded Guideline for WASHCOM Formation and Training, 2016.
- p. Draft National Water Quality Management Strategy
- 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 17: WASH Services Financial flow in Nigeria





CHAPTER 3: METHODOLOGY

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 2019 and 2020 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.

3.2. Track Fin 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 (FMWR), with the focal point being the Directorates of Water Supply, 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), Sanitation and Hygiene Fund (SHF), World Health Organization (WHO) and United Nation Children's Fund (UNICEF).

3.2.3. Technical Committee

The Technical Committee comprises Officers from: Water Quality Control & Sanitation, Water Supply 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), SHF, United States Agency for International Development (USAID), Water-Aid and AMCOW.

3.3. TrackFin Time Frame

Table 3: Time line of activities

S/No.	Activities	Time Line
1	First Stakeholders' meeting	October 2021
2	Collection of Data (Households, Government, Enterprises, Donors and NGOs)	May/June 2021
3	Second Stakeholders' meeting	
4	Data Extraction	Nov/Dec 2021
5	Data Review	Dec 2021
6	In-house capacity building on Microsoft Excel	January 2022
7	Refresher Training on WAPT, Budget Estimation & Mapping	Jan/Feb 2022
8	Production of 1 st draft Report	August 2022
9	Stakeholders' validation meeting	September 2022
10	Finalization of Report Writing	November 2022
11	Printing of 500 copies of 2019/2020 WASH Account Report	March 20223
12	Launch & dissemination of report	March 2023

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 2019 and 2020 expenditure estimates 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 and 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 2020 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 2020. 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 2019 and 2020. 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.

3.6. Estimations Procedures and Assumptions

3.6.1 Mapping Procedures

WASH Account Production Tool version 2.1.2.2 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.

3.6.2. 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.

Table 4: 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 WASH Expenditure= Budget Amount * 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

3.6.3 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 estimate WASH LGA expenditure in each state. The CBN report shows that **0.2%** of LGA expenditure for 2019 and 2020 was spent on Water Supply. The following parameters were considered in the computation of the LGA WASH expenditure for the year 2019 and 2020.

Summary of Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee (FAAC) for 2019 and 2020 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 (70.9% share), VAT (22.9% share), Non-oil Excess (0.3%), Exchange Gain (1.1%), NNPC Additional revenue (0.8%) and Grants & Others (2).
- 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 ratio 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

$$\text{Estimated}_{\text{water supply}} = \text{LGA Total Revenue} \times 0.002$$

$$\text{Estimated}_{\text{sanitation}} = \text{Estimated}_{\text{water supply}} \times \text{proportion of Sanitation to Water supply}$$

$$\text{Estimated}_{\text{hygiene}} = \text{Estimated}_{\text{water supply}} \times \text{proportion of Hygiene to Water supply}$$

$$\text{Estimated}_{\text{admin cost}} = \text{Estimated}_{\text{water supply}} \times \text{proportion of Support services to Water supply}$$

3.6.4 Household out-of-pocket Expenditure Estimation procedures

Using WASHNORM Survey Data, the out-of-pocket costs for WASH services by households were calculated. The household's questionnaire was made to collect spending from the prior year. For instance, the WASHNORM 2019 study documented out-of-pocket spending in 2018 and the WASHNORM 2021 survey documented out-of-pocket spending in 2020.

The following are the process of estimation;

3.6.4.1 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.

3.6.4.2 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.

3.6.4.3: Projection

The WASHNORM 2019 survey projected households' out-of-pocket expenditure for 2019 because the expenditure captured was for 2018. The expenditure was calculated using the National Bureau of Statistics' (NBS) Consumer Price Index (CPI). Household Survey weights were adjusted using the National Population Commission's (NPopC) population growth rate.

3.6.4.3 Population weight

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

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

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

Estimation formula;

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

3.6.5 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.

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

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

3.6.6 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.

Classification Code	FU - Funding units Name	Description	
FU.1	Users	Households and other users (institutions, commercial, industrial) that pay service providers for WASH services and/or self-provide services such as on-site sanitation. They may pay up-front through initial investments (in a well or private latrine, for example) and/or purchase services from a variety of providers including standpipes or water tankers. They may also pay other recurrent costs such as the purchase of soap, hygiene products and water treatment products.	
FU.1.3	Served Users		
FU.1.3.1	Households Served Users		
FU.1.3.2	Public-Government Served Users		
FU.1.3.3	Enterprise/Firms Served Users		
FU.1.3.nec	Other		
FU.1.4	Self Provided Users		
FU.1.4.1	Households-Self Supplied Users		
FU.1.4.2	Public-Government Self Supplied Users		
FU.1.4.3	Enterprise/Firms Self Supplied Users		
FU.1.4.nec	Other		
FU.1.nec	Other		
FU.2	National authorities		Public authorities at central government level, including relevant ministries such as the Ministry of Finance or Ministry of Water, or national institutions (for example national boards, central services, regulatory authorities).
FU.2.1	Federal Ministry of Water Resources		
FU.2.1.1	FMWR - HQ		
FU.2.1.2	River Basin Dev Authority		
FU.2.1.3	Other FMWR-MDAs		
FU.2.1.nec	Other		
FU.2.2	Federal Ministry of Education		
FU.2.3	Federal Ministry of Health		
FU.2.4	Federal Ministry of Environment		
FU.2.5	Other Federal MDAs		
FU.2.nec	Other		
FU.3	Regional authorities	Public authorities operating at the regional level.	
FU.3.1	State Ministry of Water Resources		
FU.3.1.1	Ministry of Water Resources HQ		
FU.3.1.2	State Waterboard		
FU.3.1.3	State RUWASSA/STOWASSA		
FU.3.1.nec	Other		
FU.3.2	State Ministry of Education		
FU.3.3	State Ministry of Health		
FU.3.4	State Ministry of Environment		
FU.3.5	Other State MDAs		
FU.3.nec	Other		
FU.4	Local authorities	Public bodies operating in a smaller geographic area, such as a city, town, or district.	
FU.4.1	LGA WASH Department		
FU.4.nec	Other		
FU.5	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.	
FU.6	Non-network corporate providers	Providers of any small-scale WASH goods (e.g., bottled or sachet water) or services along the value chain through non-network systems.	

Classification Code	FU - Funding units Name	Description
FU.8	Bilateral and multilateral donors	Governments providing official development assistance directly to a country, or multilateral international institutions (UN, World Bank or regional development banks) providing development assistance to a country.
FU.8.1	EU	
FU.8.2	WHO	
FU.8.3	UNICEF	
FU.8.4	JICA	
FU.8.5	USAID	
FU.8.6	AfDB	
FU.8.7	DFID	
FU.8.8	UNESCO	
FU.8.9	Islamic Development Bank	
FU.8.10	French Development Bank	
FU.8.11	World Bank	
FU.8.12	SHF	
FU.8.nec	Other	
FU.9	NGOs and community-based organizations (CBOs)	Non-profit organizations that seek to complement WASH public services
FU.10	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.
FU.nec	Other funding units	Not elsewhere classified

4.1.2 FT: Financing Types Classification

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

Classification Code	FT - Funding types Name	Description
FT.1	Tariffs	Payments made by users to service providers for obtaining and using a WASH service.
FT.1.3	Households' tariffs for services provided	
FT.1.4	Non-domestic tariffs for services provided	
FT.1.nec	Other	
FT.2	Expenditure on self-supply	
FT.2.3	Households' user expenditure on self-supply	
FT.2.4	Non-domestic user expenditure on self-supply	
FT.2.nec	Other	
FT.3	Central and sub-national government funding	Public funds to WASH actors from central or sub-national government and public agencies. This includes subsidies derived from taxes or other government sources of revenue.
FT.3.1	Federal Govt	
FT.3.2	State Govt	
FT.3.3	Local Govt	
FT.3.nec	Other	
FT.4	Bilateral/multilateral donor grants	Donations or grants from bilateral or multilateral donors. Concessionary loans are excluded and covered entirely in FT6 Repayable financing.

Classification Code	FT - Funding types Name	Description
FT.5	Donations and grants (NGOs and other)	Donations or grants from international and national non-governmental donors.
FT.6	Repayable financing	Sources of finance derived from private or public sources and requiring repayment.
FT.6.1	Concessionary repayable financing	Concessionary repayable financing includes repayable flows that convey a grant
FT.6.2	Non-concessionary repayable financing	Repayable financing which does not include a grant element of at least 25%.
FT.6.nec	Other repayable financing	Not elsewhere classified
FT.7	Investment of provider's own funds	Providers' own funds that are reinvested for WASH services including capital, recurring or other costs.
FT.nec	Other funding types	Not elsewhere classified

4.1.3 P: WASH Service Providers Classification

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

Classification Code	P - WASH Providers Name	Description
P.1	Government agencies	Government providers including public agencies such as ministries, hospitals, or schools, as well as self-providing municipalities
P.1.1	National authorities	
P.1.2	Regional authorities	
P.1.3	Local authorities	
P.1.nec	Other government agencies	Not elsewhere classified
P.2	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.
P.3	Non-network corporate providers	Providers of any small-scale WASH goods (e.g., bottled or sachet water) or services along the value chain through non-network systems.
P.4	NGOs and community-based organisations (CBOs)	Non-profit organizations that seek to complement WASH public services.
P.5	Self-provided users	Users providing services themselves. These may be household or non-household (institutional, industrial or commercial) users.
P.5.3	Households Self-provided users	
P.5.4	Non-domestic Self-provided users	
P.5.nec	Other	
P.6	Donors	
P.nec	Other WASH providers	Not elsewhere classified

4.1.4 S: WASH Goods and Services Classification

Classification Code	S - WASH Services Name
S.1	Water supply services
S.1.1	Water supply through large network systems
S.1.2	Basic drinking-water supply
S.2	Sanitation services
S.2.1	Sanitation through large network systems
S.2.2	Basic sanitation
S.3	Support services to the WASH sector
S.4	Water resources management (which relate to water and sanitation services)
S.4.1	Water resources protection
S.4.2	River basin development
S.5	Hygiene services
S.5.1	Hygiene promotion
S.5.2	Hygiene activities

4.1.5 C: Cost for WASH Services Classification

Classification Code	C-Cost Name
C.1	Capital investments
C.1.1	Initial capital investment or major or total rehabilitation of capital
C.1.1.1	Water Supply Services Cost (Construction of Boreholes/Handpump/Water works/Supply)
C.1.1.2	Sanitation Services Cost
C.1.1.3	Administrative Cost
C.1.1.4	Hygiene Services
C.1.2	Large capital maintenance costs
C.1.2.1	Water Supply - Large capital maintenance cost
C.1.2.2	Sanitation Facilities - Large capital maintenance cost
C.1.2.3	Hygiene - Large Capital Maintenance cost
C.1.2.4	Administrative Large Capital Maintenance Cost
C.1.nec	Other
C.2	Operations and maintenance
C.2.1	Personnel Cost for Operation and Maintenance
C.2.2	Operation, Maintenance and Supplies
C.2.3	Households/Private Enterprise Maintenance
C.4	Financial costs
C.5	Support activities
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
C.nec	Other costs

4.1.6 U: Uses of WASH Services Classification

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

Classification name	U - Uses of WASH services
Code	Name
U.1	Households
U.1.1	Served Household use
U.1.2	Self-provided Household use
U.1.nec	Other
U.3	Institutions, organizations, industries/businesses
U.3.3	Health care facilities
U.3.3.1	Served Institutional use - Health
U.3.3.2	Self - supplied institutional use - Health
U.3.3.nec	Other
U.3.4	Schools
U.3.4.1	Served Institutional use - Schools
U.3.4.2	Self Provided Institutional use - Schools
U.3.4.nec	Other
U.3.5	Other institutions
U.3.5.1	Other Served institutional use
U.3.5.2	Other Self-provided institutional use
U.3.5.nec	Other
U.3.nec	Other
U.5	General public interest
U.nec	Other uses of WASH services

4.1.7 A: Service Areas Classification

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

4.1.8 E: Emergency Classification

Code	Name
E.1	Non-emergency
E.2	Emergency
E.nec	Not elsewhere classified



CHAPTER 5
PRESENTATION OF RESULTS FOR
2019/2020

CHAPTER 5: PRESENTATION OF RESULTS

5.1 Distribution of Expenditure in the WASH Sector:

This chapter shows the distribution of expenditure on WASH across the various indices, which include total wash expenditure, sub-sectors, geographical zones, service areas, types of cost, service providers, and services.

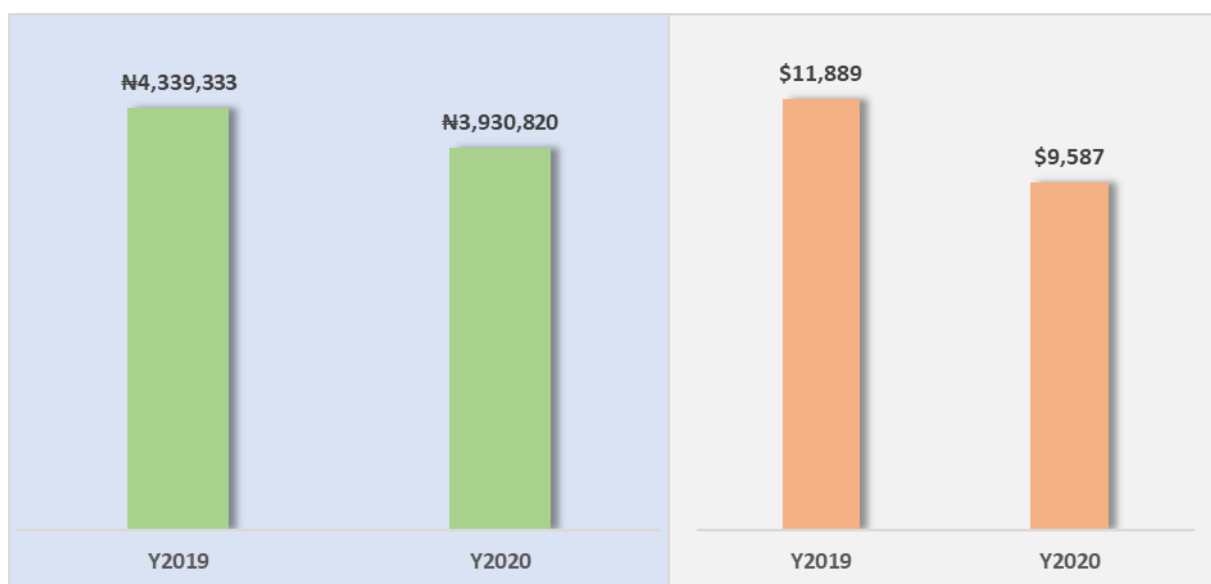
5.1.1 Total Expenditure in the WASH Sector:

Total WASH Expenditure (TWE) includes recurrent (Overhead and personnel cost) and capital expenditure. Capital costs are expenses incurred on fixed assets, such as land, construction of WASH facilities, and equipment used in the production of WASH goods and services.

From the report, TWE in 2019 stood at **₦4.3 trillion** equivalent to **\$11,889** and dropped to **₦3.9 trillion (\$9,587)** in 2020. TWE accounted for 3.0%, 2.8% of gross domestic product in 2019 and 2020 respectively.

The per capita spending on WASH services is **₦21,574 (\$59)** 2019 and dropped to **₦19,055 (\$46)** in 2020.

Figure 18: Total Expenditure (in million) on WASH Sector





Who Pay for WASH services in Nigeria?

5.1.2 Who Pay for WASH Services:

The WASH account framework indicated five sources of funding for WASH services. The sources include Government, Donor Agencies, Households out of pocket, Private firms/Enterprises, and Non-Government Organizations (NGOs).

Overall funding for WASH services fell by 9% in 2020, from ₦4.3 trillion in 2019 to ₦3.9 trillion. Government spending fell by 11%, while donor support fell by 70%, according to data submitted for mapping. Households trimmed their out-of-pocket spending by 7% in 2020, private firms reduced theirs by 28%, and only NGOs saw an increase in 2020 compared to 2019.

Table 5: Distribution of WASH Expenditure by Funding Sources

	2019		2020	
	Amount (In Million)	% Share	Amount (In Million)	% Share
Government	₦162,282	3.7%	₦144,543	3.7%
Donors	₦43,109	1.0%	₦13,018	0.3%
Households	₦3,688,424	85.0%	₦3,447,007	87.7%
Private Firms	₦433,132	10.0%	₦311,217	7.9%
NGOs	₦12,385	0.3%	₦15,034	0.4%
TWE	₦4,341,352	100.0%	₦3,930,820	100.0%

Government: According to the study, the Government (Federal, State, and Local) spent a total of ₦162 billion (3.7% of TWE) in 2019, with water supply services accounting for 68% of total expenditures, followed by support services / resource management accounting for 15%, and hygiene and sanitation accounting for 7% and 10%, respectively.

Total expenditure for WASH services in 2020 was ₦144 billion (3.7% of TWE), with water supply services accounting for 73% of total expenditure, followed by sanitation services and support services/resource management at 10% each. Hygiene services received the smallest share (7%).

Donor Agencies: Donor agencies pooled a total of ₦43 billion (1% of TWE) to fund WASH services in 2019, with a 67% share for water supply services, 23% for support services / resource management, 9% for sanitation services, and 1% for hygiene services.

In 2020, a total of ₦13 billion (0.3% of TWE) was allocated for WASH provisions, with 43% of the funds going to support services/resource management, 41% going to water supply, and 15% and 1% going to sanitation and hygiene services, respectively.

Households: According to the study, households bear a disproportionate share of the cost of WASH expenditure in Nigeria. In 2019, total out-of-pocket expenditure was ₦3.7 trillion (85% of TWE), with hygiene goods and services accounting for 61% of the total. Water supply and sanitation services received 37% and 2% of total expenditures, respectively.

In 2020, ₦3.4 trillion (88% of TWE) was spent on WASH services, of which hygiene services accounted for 68% of the total and water supply, sanitation, and related services for 30% and 2%, respectively.

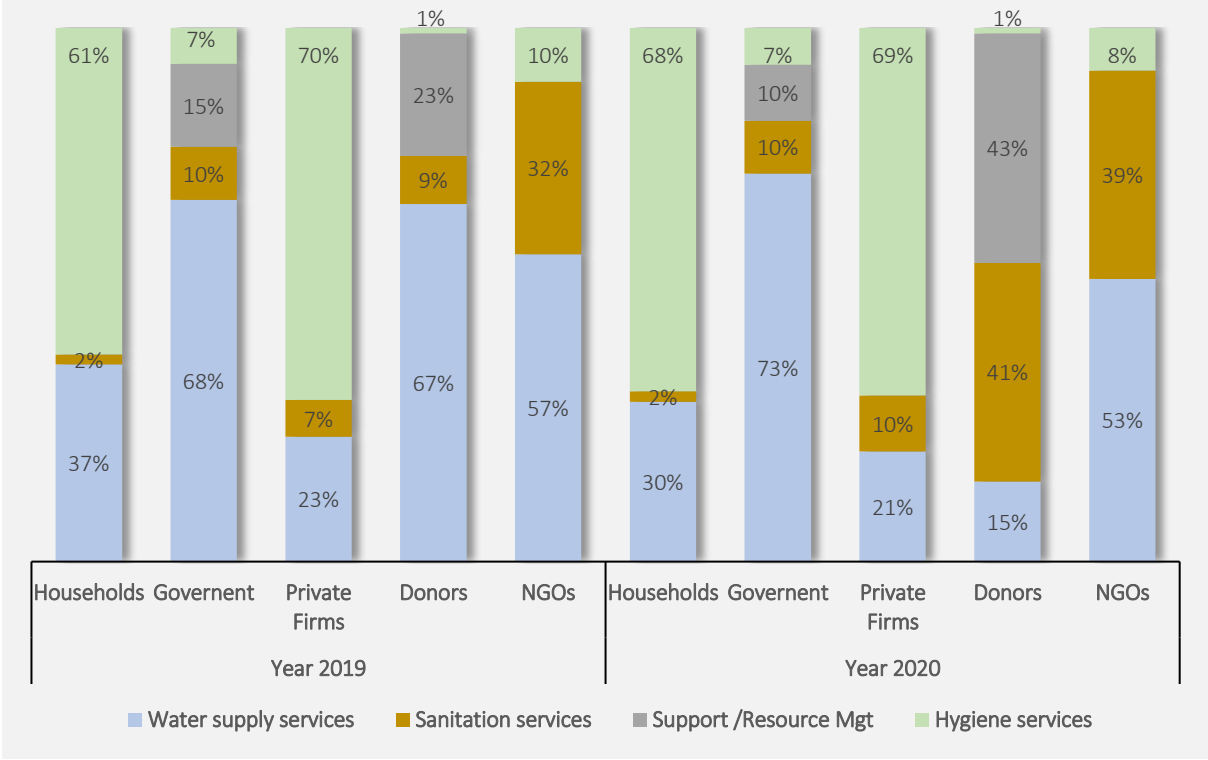
Private Firms/Enterprise: Private firms contributed a total sum of ₦433 billion (10% of TWE) in 2019 for the provision of WASH services for their staff and clients. Hygiene services took a share of 70%, followed by water supply and sanitation services at 23% and 7% share, respectively.

Also, in 2020, a sum of ₦311 billion (8% of TWE) was spent on WASH services of which hygiene services took a total share of 69% for hygiene services followed by water supply services and sanitation services with 21% and 10% share, respectively.

NGOs: Total Expenditure on WASH services for NGOs stood at ₦12 billion (0.3% of TWE) in 2019, and water supply services took a share of 57%, followed by Sanitation and Hygiene services with a share of 32% and 10% respectively.

In 2020, NGOs recorded a total of ₦15 billion (0.4% of TWE) for the provision of WASH services. Water supply services, Sanitation and hygiene services took a share of 53%, 39% and 1% respectively.

Figure 19: Percentage distribution of Funding sources by WASH services



What are the Financing Types for WASH Services?

Financing Types (FT) are the financial flows that circulate between financing units and service providers on WASH services: Financing types include expenditure amount paid as a Tariff for services provided, user expenditure on self-supply services, Government funding, Donor's Agencies (Bilateral/Multilateral) grants, Donation/grant from NGOs and repayable financing.

5.1.3 What are the Financing Type?

Table 6: Breakdown of TWE by Funding Types

Funding Types	Y2019		Y2020	
	Amount (In million)	% Share	Amount (In million)	% Share
FT.1 Tariffs	₦695,056	16.0%	₦856,973	21.8%
FT.2 Expenditure on self-supply	₦3,439,594	79.3%	₦2,912,556	74.1%
FT.3 Central and sub-national government funding	₦149,189	3.4%	₦127,759	3.3%
FT.4 Bilateral/multilateral donor grants	₦21,264	0.5%	₦13,018	0.3%
FT.5 Donations and grants (NGOs and other)	₦12,385	0.3%	₦15,034	0.4%
FT.6 Repayable financing	₦21,845	0.5%	₦5,480	0.1%
TWE	₦4,339,333	100.0%	₦3,930,820	100.0%

Tariffs: Payment made by households/Institutions (public and private) to service providers for access and use of a WASH services. From study, it shows that ₦695 billion (16% of TWE) was spent by the households and institutions for WASH services in 2019. A total sum of ₦856 billion (22% of TWE) was paid to the service provider in 2020.

Expenditure on Self Supply: Funding from users (households and institutions) in providing WASH service themselves (e.g., construction of water, sanitation, and hygiene facilities bearing the initial cost of investment). According to the study, a total sum of ₦3.4 trillion (79% of TWE) was incurred in 2019 and ₦2.9 trillion (74% of TWE) in 2020 by individuals and institutions for the provision of WASH services for their use.

Government Funding: Government funds used in the provision of WASH services for the public, excluding the amount used in the provision of WASH in government institutional use. In 2019, a total sum of ₦149 billion (3.4% of TWE) was spent and ₦127 billion (3.3% of TWE).

Bilateral/Multilateral Donor grants: Grants from Donor Agencies for WASH intervention. A total sum of ₦12 billion (0.5% of TWE) as grants for WASH services and ₦13 billion (0.3% of TWE) was spent in 2020.

Donation and Grants (NGOs and Other): These funds comprised expenditures from NGOs, Civil Society Organizations, and Private firms/enterprises (corporate social responsibility) as ₦12 billion (0.3% of TWE) in 2019 and ₦15 billion (0.4% of TWE) in 2020.

Repayable Financing: Funds from Donors' Agencies to Government as loan for the purpose of WASH services. In 2019, a total of ₦22 billion (0.5% of TWE) and ₦5.5 billion (0.1% of TWE) in 2020 was captured as loan from Donor Agencies.

What are the WASH Services Consumed?

5.1.4. What are the WASH Services Consumed:

The WASH sub-sectors include; Water supply services, sanitation services, Hygiene Services, and support services / Water Management Resources.

From table 7 below shows the disparity between expenditure on Water, Sanitation, Hygiene and Support services in 2019 and 2020. The analysis revealed a decrease in 2020 expenditure on water (25%), Sanitation (1%), and support services (41%), while hygiene services increased by 0.1%, a non-significant change.

Table 7: Breakdown of TWE by WASH Services

WASH Services	Y2019		Y2020	
	Amount (in million)	% Share	Amount (in million)	% Share
Water supply services	₦1,611,282	37%	₦1,215,237	31%
Sanitation services	₦122,573	3%	₦121,497	3%
Support / Water Resource Mgt.	₦35,151	1%	₦20,789	1%
Hygiene Services	₦2,570,326	59%	₦2,573,298	65%
TWE	₦4,339,333	100%	₦3,930,820	100%

Water Supply services: Funds for the provision of water supply through basic systems and large network systems services to homes and institutions. According to the analysis, total wash expenditure for water supply services stood at ₦1.6 trillion (37% of TWE) and ₦1.2 trillion (31% of TWE) in 2019 and 2020, respectively.

Sanitation Services: Funds for the provision of sanitation promotion, construction of facilities in households/institutions, collection of sewage through trunk sewers, sewage pumping stations, drains, and sewage treatment and disposal, including residual sludge disposal.

The study shows a total sum of ₦122 billion (3% of TWE) spent in 2019 for sanitation services, and ₦121 billion (3% of TWE) spent in 2020.

Hygiene Services: Funds for hygiene promotion programs, menstrual hygiene management, and households' recurrent expenditure on products for handwashing and hygiene (e.g soap, menstrual hygiene products). According to the study, a total sum of ₦2.6 trillion (59% of TWE) in 2019 was spent on Hygiene Services. In 2020, hygiene services took a total share of 65% of TWE (₦2.5 trillion).

Support/Water Resources Management Services: Expenditures on water and sanitation sector policymaking and governance, including development of sector policies, legislation, and regulation of water and sanitation supply activities and service providers. A sum of ₦35 billion (1% of TWE) was expended in 2019, and a sum of ₦20 billion (1% of TWE) was spent on Support/Water Resources Management services in 2020.

What are the WASH Cost Types?

5.1.5. What are the WASH services cost types?

Cost types for WASH services comprised of investment cost, Operation and maintenance cost, financial cost, supports cost and taxes. From the analysis, Capital investment dropped by 12% in 2020, Operation and Maintenance, Support activities and Taxes declined by 9%, 52% and 7% respectively.

Table 8: Breakdown of TWE by Cost type

	2019		2020	
	Amount (in Million)	% Share	Amount (in Million)	% Share
Capital investments	₦1,102,239	25%	₦975,196	25%
Operations and maintenance	₦2,714,581	63%	₦2,483,002	63%
Support activities	₦26,100	1%	₦12,436	0%
Taxes	₦496,413	11%	₦460,187	12%
TWE	₦4,339,333	100%	₦3,930,820	100%

Investment Cost: These are investment costs for putting new water supply and/or sanitation or hygiene services in place, including “hardware” such as pipes, toilets, and pumps, and one-off associated “software” costs, such as for detailed design/engineering studies or associated training and consultation. From the estimated report, the total cost of investment for WASH services stood at **₦1.1 trillion (24% of TWE)** in 2019 and then dropped (12%) to **₦975 billion (25% of TWE)** in 2020.

Operation and Maintenance Cost: These are recurrent expenditures for providing water supply and/or sanitation services such as labour, fuel, chemicals, materials, and purchases of bulk water. It also includes maintenance costs for repair and regular replacement to keep systems running at design performance, but does not include major repairs or renewals.

A total of **₦2.7 trillion (63% of TWE)** was allocated to operation and maintenance costs in 2019 and again maintained the same proportion in 2020 of **63% (₦2.4 trillion)** for the provision of operation and maintenance cost

Support Services Cost: Expenditure on direct and indirect support activities: pre-and post-construction activities directed to local-level stakeholders, such as training for community or private sector operators, users or user groups. Also include government planning, policymaking and strengthening the skills and capacities of professionals and technicians to impact on the long-term sustainability of projects. In 2019, support services took a share of **₦26 billion (0.6% of TWE)** and dropped (52%) to **₦12 billion (0.3% of TWE)** in 2020.

Taxes: Includes taxes and fiscal contributions levied from service providers for WASH services consumptions. Such as charges for Water Rate/Levies, sewage rate/Levies, domestic waste disposal, domestic sludge disposal, and other costs.

From the analysis, levies/taxies paid for WASH services constituted **11% of TWE (₦496 billion)** in 2019 and took a share of **12% of TWE (₦460 billion)** in 2020.

What are the Uses of WASH Service types?

5.1.6. What are the Uses of WASH services consumed:

Uses of WASH services types for goods and services includes: Household, public and private institutions consumption of served or self-provided water supply, sanitation and hygiene services. Served users pay via a tariff for water supply to households/institutions connected to the water and/or sewerage network, but also water taken from a standpipe or obtained through other providers such as water tankers. Self-provided users invest up-front for access to water and/or sanitation services.

Table 9: Breakdown of TWE by Type of uses of WASH services

Use of WASH	2019		2020	
	Amount (in million)	% Share	Amount (in million)	% Share
Households	₦3,688,424	85.0%	₦3,447,007	87.7%
Health care facilities	₦2,293	0.1%	₦1,990	0.1%
Schools	₦3,644	0.1%	₦2,595	0.1%
Other institutions	₦440,319	10.1%	₦318,048	8.1%
General public interest	₦204,652	4.7%	₦161,180	4.1%
TWE	₦4,339,333	100.0%	₦3,930,820	100.0%

Households: Over eighty percent (85% of TWE) which is ₦3.4 trillion was the share of households out of pocket expenditure in 2019 and a total sum of ₦3.4 trillion (**88% of TWE**) was consumed by households for the provision of WASH Services in 2020. Hygiene services took a big chunk of these amount for both years with 61% and 68% respectively.

Health Care Facilities: WASH services consumed at public health care facilities stood at **₦2,293 billion (0.1% of TWE)** in 2019. Also, a total sum of **₦1,990 billion (0.1% of TWE)** was spent in providing WASH services to public health facilities in 2020.

Schools: The educational public institutions' WASH services consumed in 2019 worth **₦3,644 billion (0.1% of TWE)**. And in 2020, a total sum of **₦2,595 billion (0.1% of TWE)** was used in WASH services provisions.

Others Institutions: These institutions include both public and private such as private firms/enterprises, and government institutions (exclude health care facilities and educational institutions). Other institutions spent a total sum of **₦440 billion (10% of TWE)** in 2019 and **₦318 billion (8% of TWE)** on WASH services in 2020.

General Public Interest: These funds targeted to general public such funds for regulation, planning and policy formulation for the sector. From the analysis, a total of **₦204 billion (4.7% of TWE)** spent on for the purpose of general public interest in 2019. In 2020, a total of **₦161 billion (4.1% of TWE)** was spent on general public interest.

What are the WASH Service Areas?

5.1.7. What are the WASH services Areas:

WASH Service Areas are settlement locations where services are consumed. Service Areas include Urban, Rural, and Central. WASH Services that are centralized for implementation are classified under central.

Figure 20: Breakdown of TWE by WASH service Areas



Expenditure on Rural Settlement: The chart above shows that Rural settlement claimed **₦2.3 trillion**, which is more than half (54%) of TWE. Out of this amount, hygiene services had a total share of 63%, followed by water supply services with a share of 35%. Sanitation and Support services/Water Resources Management had a share of 2% and 0.1%, respectively. In 2020, the total amount dropped to **₦1.9 trillion**, below half of the expenditure (49%). Hygiene services claimed 58% share of total expenditure followed by water supply services 38%. Sanitation and Support services/Water Resources Management had a share of 4% and 1%, respectively

Expenditure on Urban Settlement: The urban settlement gained a total sum of **₦1.8 trillion** (43% of TWE) for the provision of WASH goods and services in 2019. Out of the total amount, hygiene services dominate with 61% share of the overall WASH expenditure in Urban Settlement. However, water supply services also prioritized with 35% share of the total amount. Sanitation and Support services /Resource management had a share of 4% and 0.1%, respectively. In 2020, total WASH expenditure for urban settlement stood at **₦1.9 trillion** (49% of TWE). Most of the funds (61%) were used for the provision of hygiene services followed by water supply, sanitation and support services / Resource Management with 35%, 4% and 0.1%, respectively.

Centralized Expenditure: Centralized Expenditures are funds that cut across both urban and rural settlements. For instance, WASH expenditure for integrated River basin projects, river flow control, dams, and reservoirs. Prevention of water contamination, creation of water knowledge, and prevention of water contamination. A total of **₦115 billion** (3% of TWE) was spent centrally for WASH services in 2019. 67% of the funds went for water supply, followed by support services and resource management with a share of 15%. The remaining 8% of the funds covered Sanitation (9%) and hygiene services (7%).

Centralized funds dropped to **₦91 billion** (2% of TWE) in 2020, of which water supply services took a total share of 69%, and support services/resource management took a share of 15%. Sanitation and hygiene services maintained a share of 9% and 7%, respectively.

Expenditure on WASH Emergency?

5.1.8. Total WASH Expenditure on Emergency

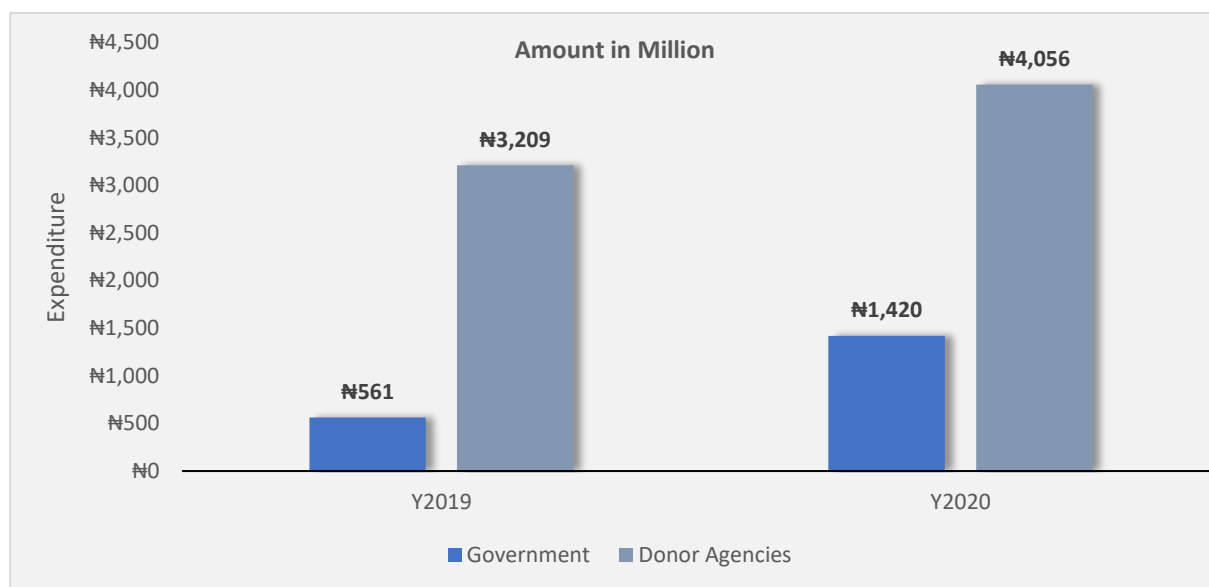
An emergency is an unexpected situation that poses an immediate risk to health, life, property, or environment and requires immediate action. Nigeria in recent time faced with insurgency, flooding and COVID pandemic.

WASH account report shows a total of **₦3,770 billion** in 2019 and scaled up to a total of **₦5,476 billion** in 2020 for emergency. Expenditure for emergency accounted for 0.1% of Total WASH Expenditure (TWE) for both years.

5.1.9. Funding source for the WASH Emergency Financing

Figure 8 below shows the financing sources for the WASH in emergency between the government and Donor agencies. From the analysis it is clear that, Donor agencies bear the huge cost of Emergency in WASH services in Nigeria with 85% and 74% share of the total amount for 2019 and 2020 respectively according to figure 8 below. The Government (Federal and State) spent a total of **₦561 billion** in 2019 and **₦1,420 billion** in 2020 which accounted for a share of 15% share in 2019 and 26% share in 2020.

Figure 21: Funding source for Emergency WASH financing



5.1.10. WASH Emergency Expenditure from Donor Agencies

Table 10 below shows the distribution of the total expenditure on emergency contributed by donor agencies in 2019 and 2020. The report shows that, out of the amount (₦3,209 billion) contributed by donor agencies in 2019, more than half (54%) came from DFID, following by UN-CHA and UNICEF with 27% and 10% share respectively.

In 2020, DFID also contributed 65% of ₦4,056 of donor contribution for WASH emergency. UNICEF and Canadian Govt contributed total share of 6% each.

Table 10: Breakdown of Total Contribution by Donor Agencies

Donor Agency	Y2019	% Share	Donor Agency	Y2020	% Share
EU	₦165,664,846	5%	EU	₦561,680,459	14%
WHO	₦696,420	0%	WHO	₦53,233,580	1.3%
UNICEF	₦331,278,533	10%	UNICEF	₦223,844,625	6%
DFID	₦1,726,592,795	54%	DFID	₦2,654,816,748	65%
BELGIUM GOVT	₦11,707,481	0.4%	BELGIUM	₦123,625,586	3%
CANADA	₦4,654,214	0.1%	NETHERLANDS	₦224,018,760	6%
MEXICO	₦159,870	0.0%	SIDA-SWEDEN	₦43,193,533	1.1%
SIDA-SWEDEN	₦109,872,592	3.4%	UN-OCHA	₦172,066,607	4%
UN-OCHA	₦858,873,127	27%			
Total	₦3,209,499,878	100%		₦4,056,479,898	100%

5.1.11. WASH Emergency Expenditure by WASH services

Water supply services: Water supply services was the main focus in WASH emergency according to Figure 22 below. Water supply services took a total share of **69% (₦2,585 billion)** in 2019 and increase with **71% (₦3,896 billion)** in 2020 due to COVID 19 pandemic.

Sanitation services: Sanitation services also gained some attention based on the total expenditure on emergency. In 2019, a total sum of **₦993 million (26%)** was spent in providing sanitation services and expenditure increased to **₦1,161 billion (21%)** in 2020.

Support services/Water Resource Management: This aspect of expenditure deal with policy, programmes and capacity building. A total sum **₦176 million (5%)** in 2019 and **₦397 million (7%)** in 2020.

Hygiene services: a total of **₦17 million (0.4%)** and **₦22 million** was spent in providing hygiene services during emergency services for 2018 and 2020 respectively.

Figure 22: Expenditure on Emergency by WASH services

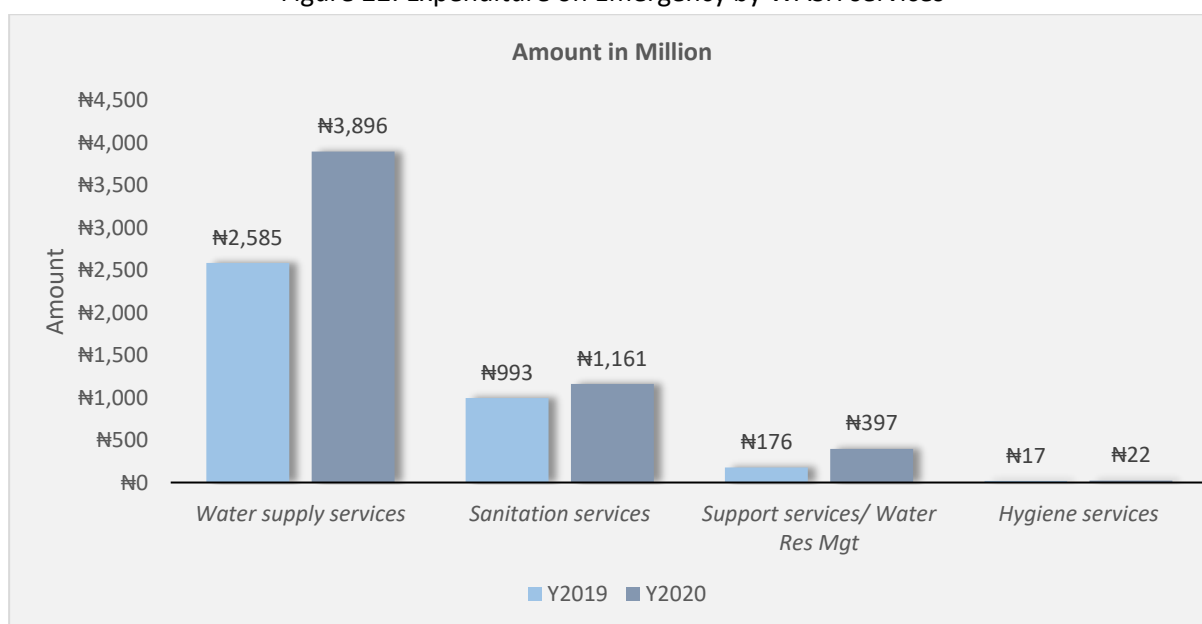


Figure 23: Map showing state with report on WASH in Emergency Expenditure in 2019

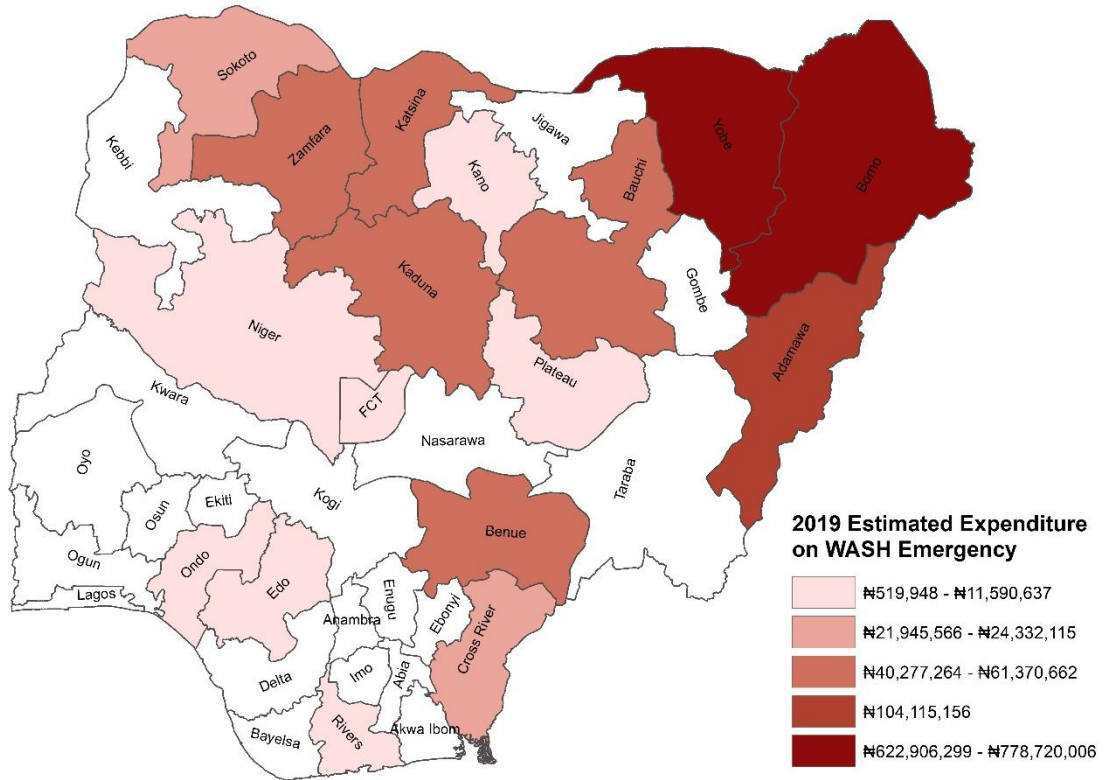
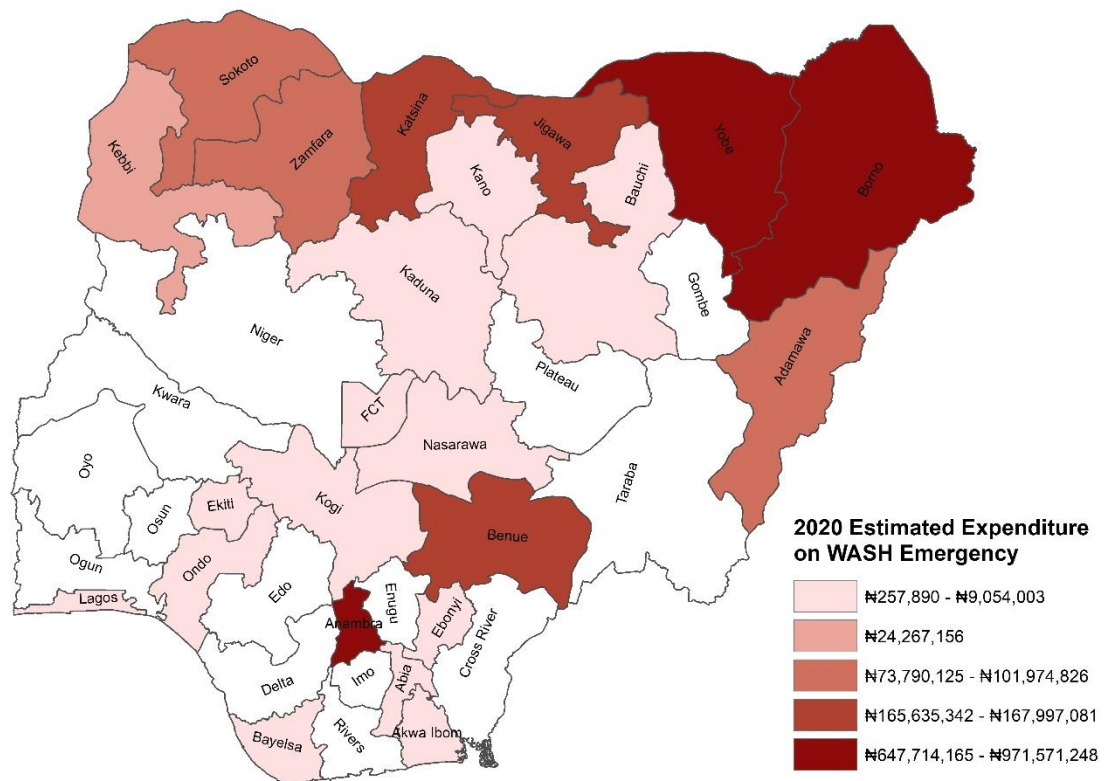


Figure 24: Map showing state with report on WASH in Emergency Expenditure in 2020





Breakdown of Donor Expenditure for the provision of WASH Services

5.1.12. Contribution of Donor Agencies on WASH services

This section of the report zooms into the contribution of Donor Agencies toward WASH services in Nigeria. Out of the number of donors that were administered the questionnaire for expenditure, only three (3) responded (UNICEF, WHO, and World Bank). UNICEF responded by sending on behalf of remaining donor agencies such as EU, USAID, DFID, Belgium, Canada, Mexico, Netherlands, Sida-Sweden, and UN-OCHA.

Donor Agencies contributed a total sum of ₦43,108 billion (49% grants and 51% loans) to support WASH services in 2019.

According to Figure 25 below show percentage breakdown of ₦43,108 billion WASH expenditure contributed by Donor Agencies in 2019. World Bank control a percentage share of 51%, following by DFID, EU, UNICEF AND UN-OCHA with percentage share of 31%, 10%, 4% and 2% respectively.

A total of sumo of ₦13,018 billion (100% grants) was spent for WASH services in 2020 by the donator agencies, DFID contribute a total share of 62%, followed by EU, UNICEF, Netherlands, USAID with 16%, 8%, 7% and 4% respectively in 2020.

Figure 25: Percentage Breakdown Total WASH Expenditure by Donor Agencies in 2019 and 2020

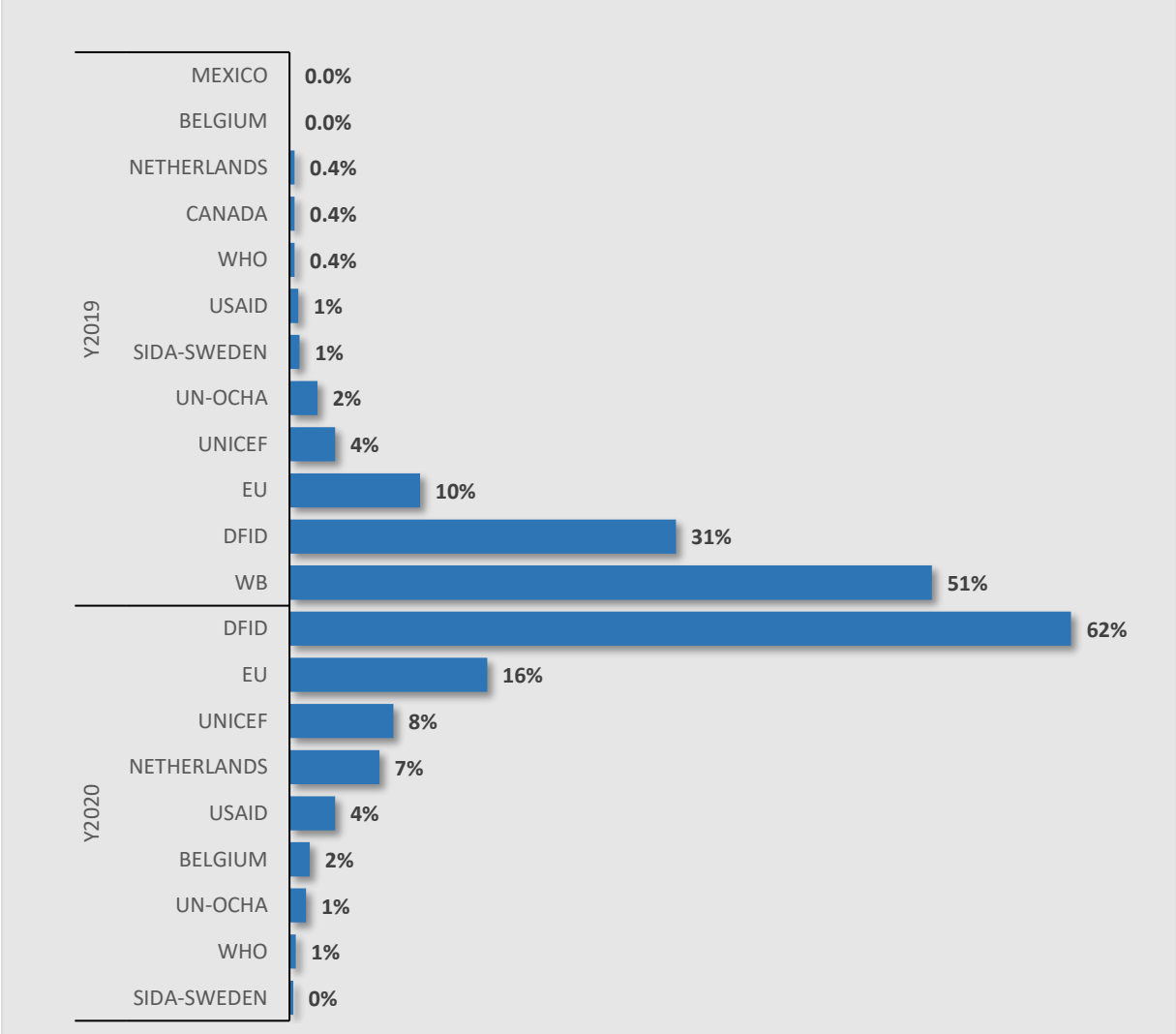


Figure 23: Map showing state the level of Donor support on WASH Expenditure in 2019

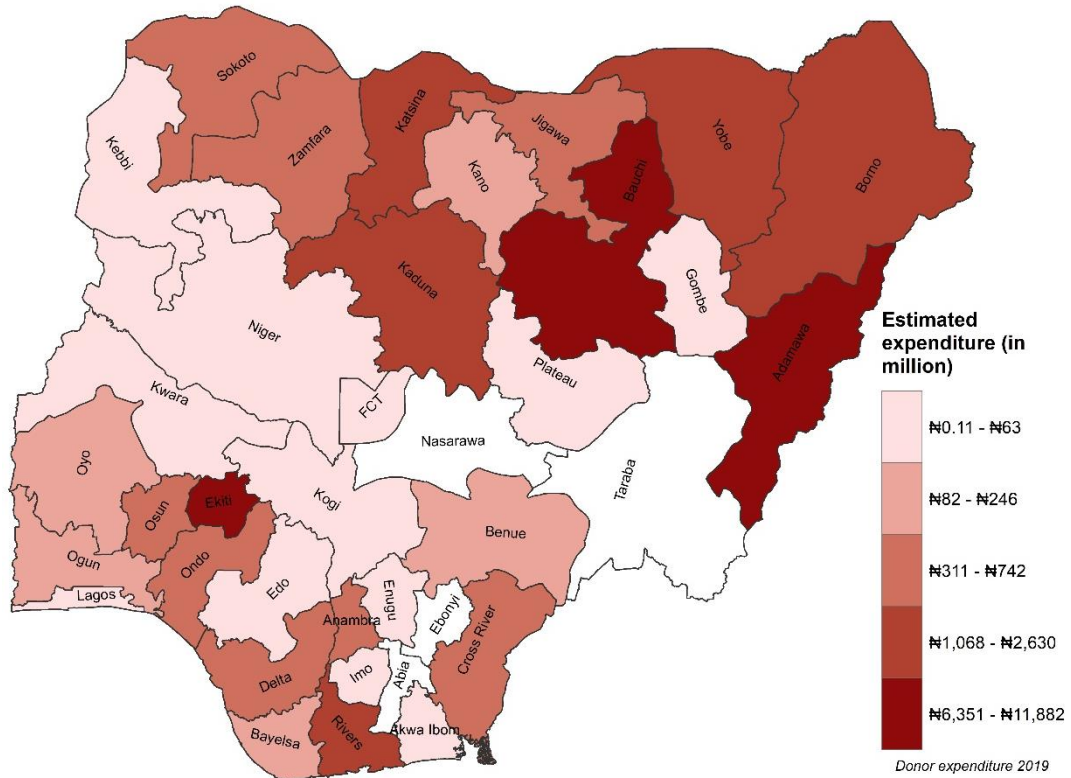
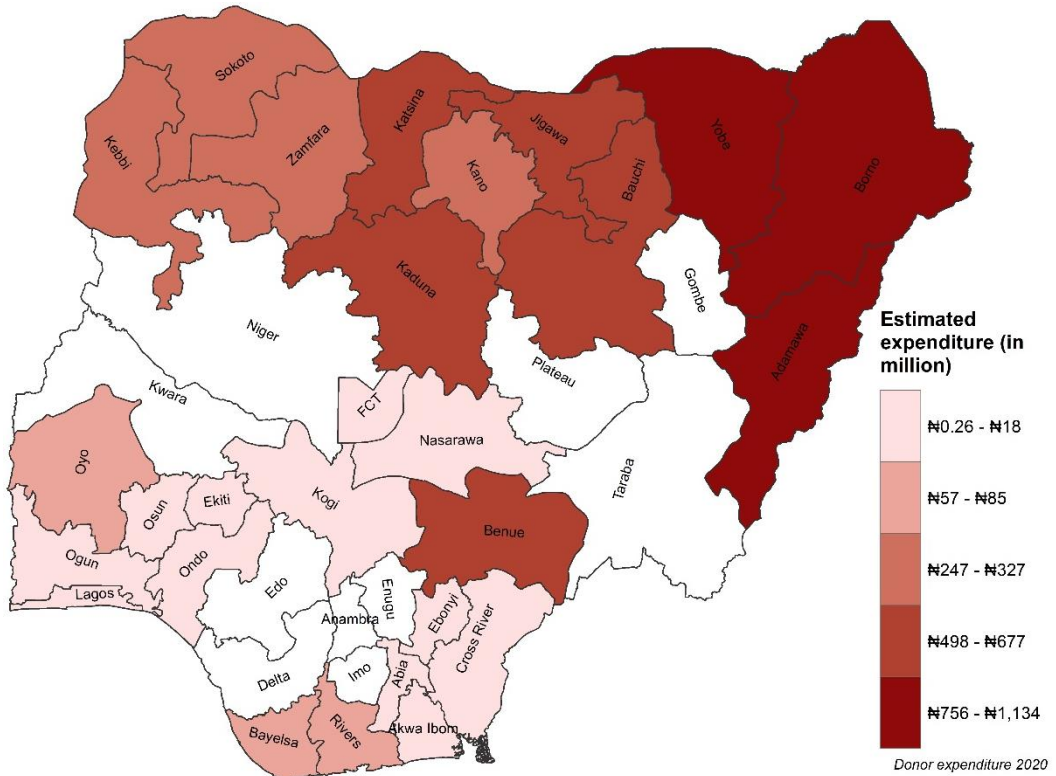


Figure 26: Map showing state with Donor support on WASH Expenditure in 2020



5.1.13. Breakdown of Donor Expenditure by WASH Services

Out of the total amount (**₦43,108 billion**) spent by Donor Agencies in 2019, 57% goes for Water supply services, followed by sanitation services, Hygiene Services with 32% and 10% respectively. Also, the Figure 25 below shows that, Support services/water Resources Management, Water supply services dominate the total expenditure with 43% and 41% respectively. The remaining 16% covered Sanitation services (15%) and Hygiene services (1%).

Figure 27: Percentage breakdown of Donor Expenditure by WASH Services

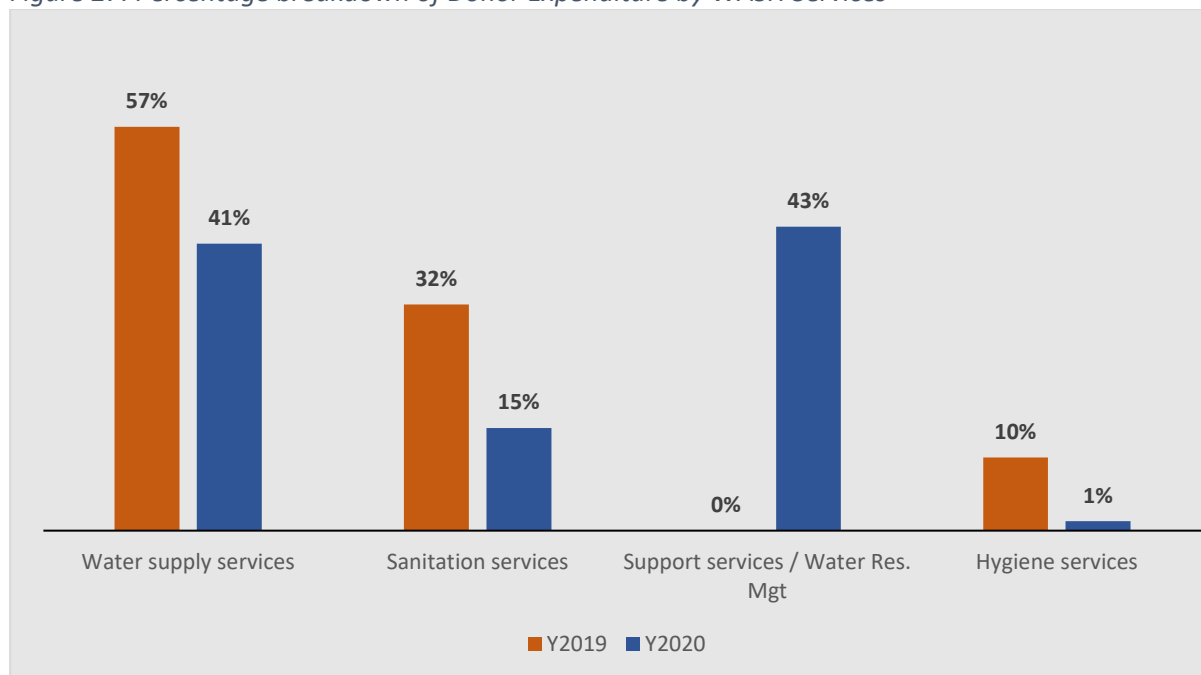


Table 11: Breakdown of Expenditure by Donor Agencies for 2019 & 2020

	2019		2020	
	Amount	% Share	Amount	% Share
EU	₦4,458,973,163	10.3%	₦2,032,400,721	15.6%
WHO	₦152,019,215	0.4%	₦60,776,760	0.5%
UNICEF	₦1,560,889,000	3.6%	₦1,071,112,544	8.2%
USAID	₦295,586,468	0.7%	₦466,821,748	3.6%
DFID	₦13,154,632,328	30.5%	₦8,036,403,895	61.7%
WB	₦21,844,631,289	50.7%		0.0%
BELGIUM	₦11,707,481	0.0%	₦207,708,456	1.6%
CANADA	₦153,433,510	0.4%		0.0%
MEXICO	₦159,870	0.0%		0.0%
NETHERLANDS	₦179,122,476	0.4%	₦927,154,751	7.1%
SIDA-SWEDEN	₦353,262,082	0.8%	₦43,193,533	0.3%
UN-OCHA	₦944,327,504	2.2%	₦172,805,652	1.3%
Total Expenditure	₦43,108,744,385	100.0%	₦13,018,378,060	100.0%

Table 12: Breakdown of Donor Expenditure by WASH Services in 2019

WASH Services	Water supply services	Sanitation services	Support services / Water Res. Mgt	Hygiene services	TWE
EU	₦1,859,539,330	₦582,163,681	₦1,978,660,737	₦38,609,415	₦4,458,973,163
WHO	₦6,029,435		₦145,989,780		₦152,019,215
UNICEF	₦605,999,609	₦152,741,747	₦800,116,701	₦2,030,944	₦1,560,889,000
USAID		₦265,049,473	₦30,536,995		₦295,586,468
DFID	₦3,894,653,018	₦2,428,432,209	₦6,477,558,162	₦353,988,939	₦13,154,632,328
World Bank	₦21,844,631,289		₦0		₦21,844,631,289
BELGIUM GOVT	₦11,707,481		₦0		₦11,707,481
CANADA	₦2,254,510	₦2,305,095	₦148,873,904		₦153,433,510
MEXICO	₦159,870		₦0		₦159,870
NETHERLANDS	₦54,229,755	₦35,928,030	₦88,964,691		₦179,122,476
SIDA-SWEDEN	₦65,358,663	₦44,513,929	₦243,389,490		₦353,262,082
UN-OCHA	₦342,557,650	₦516,315,477	₦85,454,377		₦944,327,504
Total Donors	₦28,687,120,608	₦4,027,449,643	₦9,999,544,836	₦394,629,298	₦43,108,744,385

Table 13: Breakdown of Donor Expenditure by WASH Services in 2020

WASH Services	Water supply services	Sanitation services	Support services / Water Res. Mgt	Hygiene services	TWE
EU	₦1,059,311,727	₦73,570,076	₦894,521,354	₦4,997,564	₦2,032,400,721
WHO	₦21,807,490	₦578,510	₦35,455,570	₦2,935,190	₦60,776,760
UNICEF	₦155,952,971	₦218,821,928	₦651,915,736	₦44,421,909	₦1,071,112,544
USAID			₦456,780,053	₦10,041,695	₦466,821,748
DFID	₦3,415,772,287	₦1,395,586,532	₦3,113,518,040	₦111,527,036	₦8,036,403,895
BELGIUM	₦123,199,883	₦425,703	₦84,082,870		₦207,708,456
NETHERLANDS	₦507,148,955	₦34,457,154	₦385,337,737	₦210,904	₦927,154,751
SIDA-SWEDEN	₦1,845,992	₦37,564,081	₦3,783,460		₦43,193,533
UN-OCHA	₦29,758,690	₦140,651,246	₦2,395,716		₦172,805,652
TWE	₦5,314,797,995	₦1,901,655,231	₦5,627,790,536	₦174,134,298	₦13,018,378,060

CHAPTER 6:
RECOMMENDATIONS
AND CONCLUSIONS

6.1 Recommendation

Since Nigeria has produced WASH Accounts for three (3) fiscal years (2018, 2019, and 2020), strong advocacy and sensitization for the institutionalization of the production of state-specific accounts is required. In October 2022, the Federal Ministry of Water Resources (FMWR) began working with Katsina State to train and build the capacity of state actors in the WASH Account production and management process.

Expenditure on sanitation services has been recorded low for the three (3) financial year. Accordingly, the WASHNORM 2021 revealed that access to basic sanitation is 46% and 23% (47 million) of the population practiced open defecation. Government and Development partners should prioritize funding for the sanitation services if the country must achieve 175 ODF LGAs per year to meet the 2025 targets or 78 LGAs/year to end open defecation by 2030.

Access to basic hygiene services was observed to have remained relatively the same between the 16% in 2019 and 17% in 2021. Despite the low percentage access to hygiene, WASH Account study shows a huge amount spent on hygiene services (households supplies) over half (56%, 65%) of the Total WASH Expenditure for 2019 and 2020 respectively. Persuasive and orientation strategies need to be put in place for basic hand washing practices.

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.

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.

Assessment study for both public and private Institutions on Resource Allocation to WASH Services need to be carried out to help to generate distribution keys among Government institutions that are not 100 percent WASH.

There is a need to strengthen the data collection strategy through state institutionalization of the TrackFin initiative at the subnational level. WASH expenditure data from donors (bilateral and multilateral) and non-governmental organizations (NGOs) is underrepresented in 2019 and 2020. As a result, strong involvement of development partners in Nigeria is required.

6.2 Conclusion:

In October 2022, the FMWR began state-level training on WASH account production in Katsina state, which is expected to be replicated in other states. The results of the WASH Account Reports were used to engage with state actors, and the findings were useful to WASH programming.

The Federal Ministry of Water Resources (FMWR) recommended that States inaugurate WASH Accounts desk-officers for the purpose of smooth WASH Accounts production process.

WASH Accounts results have shown the gaps in financing and in response, the FMWR with support from Sanitation and Water for All (SWA) has developed a finance mobilization advocacy strategy for WASH Sector Stakeholders.

TABLES OF ANALYSIS

Table 14: Breakdown of TWE (in Million) on State by Funding Sources 2019

State	Households	Private Firms /Enterprises	Government	Bilateral and multilateral donors	NGOs and (CBOs)	TWE
Abia	₦61,678	₦9,325	₦1,315	₦0	₦146	₦72,978
Adamawa	₦73,895	₦7,447	₦1,905	₦6,351	₦296	₦90,157
Akwa Ibom	₦112,847	₦15,040	₦997	₦11	₦8	₦129,304
Anambra	₦138,662	₦12,507	₦393	₦311	₦1,797	₦154,181
Bauchi	₦67,162	₦5,074	₦4,504	₦11,882	₦554	₦89,876
Bayelsa	₦36,246	₦7,750	₦1,205	₦168	₦215	₦45,961
Benue	₦101,104	₦7,234	₦1,867	₦96	₦10	₦110,926
Borno	₦222,358	₦8,571	₦4,366	₦2,630	₦15	₦238,190
C/River	₦93,334	₦19,266	₦899	₦367	₦1,952	₦117,199
Delta	₦97,813	₦20,780	₦3,579	₦317	₦251	₦123,135
Ebonyi	₦46,594	₦6,567	₦1,662	₦0	₦22	₦55,341
Edo	₦98,426	₦7,288	₦1,591	₦40	₦117	₦108,421
Ekiti	₦30,546	₦4,928	₦1,296	₦6,817	₦276	₦43,882
Enugu	₦133,634	₦7,930	₦1,162	₦0	₦26	₦143,373
Gombe	₦40,354	₦2,859	₦2,878	₦13	₦8	₦46,305
Imo	₦150,821	₦3,745	₦881	₦6	₦331	₦156,507
Jigawa	₦71,146	₦8,310	₦6,110	₦742	₦32	₦86,589
Kaduna	₦106,422	₦14,554	₦15,267	₦1,587	₦1,187	₦140,045
Kano	₦289,340	₦43,570	₦6,701	₦82	₦1,566	₦342,859
Katsina	₦131,917	₦7,245	₦5,519	₦1,587	₦320	₦147,048
Kebbi	₦48,303	₦6,510	₦3,283	₦63	₦17	₦58,952
Kogi	₦50,406	₦6,551	₦2,928	₦32	₦1	₦60,562
Kwara	₦32,999	₦9,374	₦1,944	₦0	₦69	₦45,918
Lagos	₦354,541	₦52,346	₦13,982	₦2	₦1,444	₦422,489
Nasarawa	₦83,306	₦1,642	₦1,067	₦0	₦8	₦86,760
Niger	₦202,435	₦7,792	₦5,059	₦1	₦23	₦216,257
Ogun	₦84,229	₦25,462	₦4,565	₦89	₦144	₦114,944
Ondo	₦38,287	₦3,246	₦3,131	₦349	₦146	₦45,287
Osun	₦33,914	₦7,197	₦1,995	₦328	₦585	₦44,258
Oyo	₦102,604	₦11,716	₦228	₦246	₦54	₦115,410
Plateau	₦58,791	₦17,469	₦2,308	₦12	₦69	₦79,343
River	₦126,642	₦20,200	₦472	₦1,068	₦86	₦148,920
Sokoto	₦104,905	₦7,873	₦2,260	₦430	₦106	₦115,900
Taraba	₦61,913	₦3,829	₦1,369	₦0	₦15	₦67,268
Yobe	₦47,986	₦6,457	₦3,515	₦1,105	₦6	₦59,698
Zamfara	₦57,055	₦8,204	₦1,720	₦500	₦141	₦67,888
FCT	₦95,807	₦17,277	₦17,674	₦1	₦256	₦131,440
Federal	₦0	₦0	₦3,063	₦5,875	₦87	₦15,759
TWE	₦3,688,424	₦433,132	₦134,659	₦43,109	₦12,385	₦4,339,333

Table 15: Breakdown of TWE (in Million) on State by Funding Sources 2020

State	Households	Private Firms / Enterprises	Government	Bilateral and multilateral donors	NGOs and (CBOs)	TWE
Abia	₦34,238	₦6,141	₦2,696	₦1	₦0	₦43,076
Adamawa	₦51,030	₦1,383	₦2,139	₦781	₦1	₦55,334
Akwa Ibom	₦52,887	₦7,452	₦1,373	₦0	₦19	₦61,731
Anambra	₦82,706	₦3,138	₦2,077	₦0	₦0	₦87,922
Bauchi	₦107,518	₦4,047	₦9,705	₦677	₦144	₦122,092
Bayelsa	₦48,376	₦4,153	₦3,680	₦57	₦12	₦56,279
Benue	₦60,697	₦5,883	₦1,418	₦530	₦190	₦68,718
Borno	₦156,264	₦9,565	₦3,434	₦1,134	₦162	₦170,559
C/River	₦84,193	₦11,579	₦2,043	₦13	₦21	₦97,849
Delta	₦69,261	₦13,385	₦3,410	₦0	₦703	₦86,759
Ebonyi	₦28,150	₦7,085	₦3,681	₦0	₦19	₦38,935
Edo	₦63,943	₦4,197	₦1,782	₦0	₦569	₦70,491
Ekiti	₦62,599	₦6,406	₦2,704	₦10	₦13	₦71,732
Enugu	₦142,703	₦3,350	₦1,692	₦0	₦0	₦147,745
Gombe	₦44,943	₦8,335	₦2,973	₦0	₦58	₦56,310
Imo	₦104,252	₦5,220	₦1,303	₦0	₦520	₦111,296
Jigawa	₦64,878	₦3,084	₦4,477	₦499	₦81	₦73,019
Kaduna	₦165,905	₦11,055	₦5,992	₦632	₦246	₦183,830
Kano	₦195,474	₦14,771	₦11,052	₦328	₦276	₦221,901
Katsina	₦105,106	₦8,817	₦5,970	₦524	₦4	₦120,422
Kebbi	₦87,239	₦6,195	₦1,856	₦248	₦2,318	₦97,855
Kogi	₦53,757	₦10,921	₦2,367	₦2	₦40	₦67,087
Kwara	₦74,780	₦1,552	₦2,017	₦0	₦82	₦78,432
Lagos	₦457,637	₦43,128	₦1,319	₦0	₦5,996	₦508,080
Nasarawa	₦61,642	₦5,943	₦1,664	₦0	₦0	₦69,249
Niger	₦101,439	₦8,228	₦8,264	₦0	₦28	₦117,960
Ogun	₦59,045	₦14,222	₦3,212	₦18	₦174	₦76,670
Ondo	₦52,166	₦9,510	₦2,498	₦18	₦490	₦64,682
Osun	₦49,108	₦5,334	₦3,542	₦18	₦51	₦58,051
Oyo	₦113,676	₦3,146	₦3,198	₦78	₦36	₦120,134
Plateau	₦45,017	₦7,694	₦5,634	₦0	₦314	₦58,660
River	₦235,022	₦18,626	₦1,299	₦85	₦281	₦255,314
Sokoto	₦54,369	₦7,011	₦2,286	₦297	₦1,749	₦65,712
Taraba	₦39,725	₦7,967	₦1,569	₦0	₦207	₦49,468
Yobe	₦71,678	₦3,445	₦6,862	₦756	₦110	₦82,851
Zamfara	₦35,467	₦2,615	₦1,685	₦297	₦20	₦40,084
FCT	₦130,117	₦16,633	₦10,945	₦2	₦95	₦157,791
Federal	₦0	₦0	₦10,725	₦6,012	₦4	₦16,741
TWE	₦3,447,007	₦311,217	₦144,543	₦13,018	₦15,034	₦3,930,820

Table 16: Breakdown of TWE (In Million) on State by WASH Services 2019

State	Water supply services	Sanitation services	Support services / Water Res. Mgt	Hygiene services	TWE
Abia	₦29,623	₦3,669	₦543	₦39,143	₦72,978
Adamawa	₦25,389	₦1,310	₦1,927	₦61,531	₦90,157
Akwa Ibom	₦28,897	₦1,777	₦386	₦98,245	₦129,304
Anambra	₦82,989	₦5,510	₦262	₦65,420	₦154,181
Bauchi	₦25,124	₦1,225	₦709	₦62,817	₦89,876
Bayelsa	₦14,007	₦900	₦487	₦30,567	₦45,961
Benue	₦61,479	₦908	₦266	₦48,272	₦110,926
Borno	₦114,545	₦7,255	₦1,894	₦114,496	₦238,190
C/River	₦44,822	₦3,935	₦160	₦68,282	₦117,199
Delta	₦41,574	₦3,119	₦746	₦77,696	₦123,135
Ebonyi	₦22,941	₦746	₦105	₦31,550	₦55,341
Edo	₦25,168	₦1,486	₦484	₦81,283	₦108,421
Ekiti	₦17,861	₦487	₦441	₦25,093	₦43,882
Enugu	₦75,485	₦6,347	₦279	₦61,262	₦143,373
Gombe	₦19,825	₦893	₦217	₦25,369	₦46,305
Imo	₦90,309	₦3,411	₦381	₦62,405	₦156,507
Jigawa	₦23,708	₦2,455	₦1,655	₦58,772	₦86,589
Kaduna	₦30,774	₦6,876	₦1,952	₦100,444	₦140,045
Kano	₦100,660	₦10,626	₦642	₦230,930	₦342,859
Katsina	₦57,977	₦1,524	₦1,698	₦85,849	₦147,048
Kebbi	₦19,109	₦1,548	₦468	₦37,828	₦58,952
Kogi	₦17,491	₦1,574	₦289	₦41,208	₦60,562
Kwara	₦13,550	₦1,441	₦213	₦30,714	₦45,918
Lagos	₦152,005	₦14,822	₦9,477	₦246,186	₦422,489
Nasarawa	₦29,876	₦1,680	₦329	₦54,875	₦86,760
Niger	₦118,670	₦1,396	₦294	₦95,897	₦216,257
Ogun	₦41,944	₦3,097	₦876	₦69,027	₦114,944
Ondo	₦12,708	₦1,291	₦378	₦30,911	₦45,287
Osun	₦9,862	₦2,635	₦227	₦31,535	₦44,258
Oyo	₦43,899	₦2,017	₦16	₦69,479	₦115,410
Plateau	₦19,759	₦1,435	₦186	₦57,963	₦79,343
River	₦38,935	₦3,391	₦89	₦106,505	₦148,920
Sokoto	₦36,190	₦9,731	₦466	₦69,513	₦115,900
Taraba	₦23,002	₦1,119	₦128	₦43,019	₦67,268
Yobe	₦27,652	₦1,883	₦312	₦29,852	₦59,698
Zamfara	₦20,486	₦2,326	₦633	₦44,443	₦67,888
FCT	₦45,342	₦4,467	₦344	₦81,288	₦131,440
Federal	₦7,649	₦2,265	₦5,189	₦656	₦15,759
TWE	₦1,611,282	₦122,573	₦35,151	₦2,570,326	₦4,339,333

Table 17: Breakdown of TWE (in Million) on State by WASH Services 2020

State	Water supply services	Sanitation services	Support services / Water Res. Mgt	Hygiene services	TWE
Abia	₦14,550	₦1,125	₦538	₦26,862	₦43,076
Adamawa	₦12,470	₦2,850	₦521	₦39,494	₦55,334
Akwa Ibom	₦15,463	₦1,582	₦461	₦44,224	₦61,731
Anambra	₦37,654	₦8,963	₦166	₦41,138	₦87,922
Bauchi	₦15,444	₦1,735	₦591	₦104,321	₦122,092
Bayelsa	₦16,417	₦1,483	₦187	₦38,191	₦56,279
Benue	₦24,235	₦1,126	₦239	₦43,117	₦68,718
Borno	₦80,306	₦8,317	₦1,678	₦80,259	₦170,559
C/River	₦29,122	₦3,658	₦50	₦65,020	₦97,849
Delta	₦15,271	₦2,084	₦519	₦68,885	₦86,759
Ebonyi	₦13,893	₦2,025	₦137	₦22,881	₦38,935
Edo	₦19,848	₦1,066	₦162	₦49,415	₦70,491
Ekiti	₦18,872	₦2,125	₦142	₦50,593	₦71,732
Enugu	₦78,011	₦3,243	₦266	₦66,224	₦147,745
Gombe	₦16,097	₦1,145	₦145	₦38,923	₦56,310
Imo	₦22,475	₦1,458	₦171	₦87,192	₦111,296
Jigawa	₦17,589	₦1,494	₦1,173	₦52,763	₦73,019
Kaduna	₦58,412	₦5,200	₦1,367	₦118,850	₦183,830
Kano	₦73,683	₦4,354	₦1,182	₦142,682	₦221,901
Katsina	₦32,804	₦3,761	₦1,745	₦82,112	₦120,422
Kebbi	₦22,619	₦2,641	₦373	₦72,222	₦97,855
Kogi	₦16,841	₦2,363	₦83	₦47,801	₦67,087
Kwara	₦21,415	₦2,591	₦112	₦54,313	₦78,432
Lagos	₦205,425	₦14,715	₦10	₦287,929	₦508,080
Nasarawa	₦22,071	₦2,338	₦237	₦44,602	₦69,249
Niger	₦34,451	₦1,200	₦238	₦82,070	₦117,960
Ogun	₦19,116	₦3,961	₦489	₦53,104	₦76,670
Ondo	₦22,561	₦1,217	₦66	₦40,839	₦64,682
Osun	₦15,220	₦1,790	₦206	₦40,836	₦58,051
Oyo	₦24,005	₦940	₦699	₦94,488	₦120,134
Plateau	₦15,579	₦984	₦115	₦41,983	₦58,660
River	₦37,818	₦9,223	₦284	₦207,988	₦255,314
Sokoto	₦15,503	₦2,669	₦458	₦47,082	₦65,712
Taraba	₦13,353	₦1,742	₦126	₦34,248	₦49,468
Yobe	₦36,446	₦3,445	₦301	₦42,659	₦82,851
Zamfara	₦16,899	₦642	₦312	₦22,231	₦40,084
FCT	₦53,915	₦8,535	₦140	₦95,200	₦157,791
Federal	₦9,383	₦1,705	₦5,099	₦554	₦16,741
TWE	₦1,215,237	₦121,497	₦20,789	₦2,573,298	₦3,930,820

Table 18: Breakdown of TWE (in Million) on Emergency by State 2019

State	Non-emergency	Emergency	TWE
Abia	₦43,075	₦1	₦43,076
Adamawa	₦55,232	₦102	₦55,334
Akwa Ibom	₦61,730	₦0	₦61,731
Anambra	₦87,253	₦669	₦87,922
Bauchi	₦122,083	₦9	₦122,092
Bayelsa	₦56,279	₦0	₦56,279
Benue	₦68,550	₦168	₦68,718
Borno	₦169,588	₦972	₦170,559
C/River	₦97,849	₦0	₦97,849
Delta	₦86,759	₦0	₦86,759
Ebonyi	₦38,935	₦0	₦38,935
Edo	₦70,491	₦0	₦70,491
Ekiti	₦71,732	₦1	₦71,732
Enugu	₦147,745	₦0	₦147,745
Gombe	₦56,310	₦0	₦56,310
Imo	₦111,296	₦0	₦111,296
Jigawa	₦72,854	₦166	₦73,019
Kaduna	₦183,829	₦1	₦183,830
Kano	₦221,899	₦2	₦221,901
Katsina	₦120,255	₦167	₦120,422
Kebbi	₦97,831	₦24	₦97,855
Kogi	₦67,085	₦2	₦67,087
Kwara	₦78,432	₦0	₦78,432
Lagos	₦508,080	₦0	₦508,080
Nasarawa	₦69,248	₦0	₦69,249
Niger	₦117,960	₦0	₦117,960
Ogun	₦76,670	₦0	₦76,670
Ondo	₦64,681	₦1	₦64,682
Osun	₦58,051	₦0	₦58,051
Oyo	₦120,134	₦0	₦120,134
Plateau	₦58,660	₦0	₦58,660
River	₦255,314	₦0	₦255,314
Sokoto	₦65,638	₦74	₦65,712
Taraba	₦49,468	₦0	₦49,468
Yobe	₦82,203	₦648	₦82,851
Zamfara	₦40,010	₦74	₦40,084
FCT	₦157,789	₦2	₦157,791
Federal	₦14,348	₦2,393	₦16,741
TWE	₦3,925,344	₦5,476	₦3,930,820

Table 19: Breakdown of TWE (in Million) on Emergency by State 2020

State	Non-emergency	Emergency	TWE
Abia	₦72,978	₦0	₦72,978
Adamawa	₦90,053	₦104	₦90,157
Akwa Ibom	₦129,304	₦0	₦129,304
Anambra	₦154,181	₦0	₦154,181
Bauchi	₦89,835	₦40	₦89,876
Bayelsa	₦45,961	₦0	₦45,961
Benue	₦110,866	₦60	₦110,926
Borno	₦237,411	₦779	₦238,190
C/River	₦117,174	₦24	₦117,199
Delta	₦123,135	₦0	₦123,135
Ebonyi	₦55,341	₦0	₦55,341
Edo	₦108,418	₦3	₦108,421
Ekiti	₦43,882	₦0	₦43,882
Enugu	₦143,373	₦0	₦143,373
Gombe	₦46,305	₦0	₦46,305
Imo	₦156,507	₦0	₦156,507
Jigawa	₦86,589	₦0	₦86,589
Kaduna	₦140,000	₦46	₦140,045
Kano	₦342,856	₦3	₦342,859
Katsina	₦146,987	₦61	₦147,048
Kebbi	₦58,952	₦0	₦58,952
Kogi	₦60,562	₦0	₦60,562
Kwara	₦45,918	₦0	₦45,918
Lagos	₦422,489	₦0	₦422,489
Nasarawa	₦86,760	₦0	₦86,760
Niger	₦216,257	₦1	₦216,257
Ogun	₦114,944	₦0	₦114,944
Ondo	₦45,283	₦3	₦45,287
Osun	₦44,258	₦0	₦44,258
Oyo	₦115,410	₦0	₦115,410
Plateau	₦79,332	₦12	₦79,343
River	₦148,918	₦2	₦148,920
Sokoto	₦115,878	₦22	₦115,900
Taraba	₦67,268	₦0	₦67,268
Yobe	₦59,075	₦623	₦59,698
Zamfara	₦67,839	₦49	₦67,888
FCT	₦131,439	₦1	₦131,440
Federal	₦13,820	₦1,939	₦15,759
TWE	₦4,335,562	₦3,770	₦4,339,333

Table 20: Breakdown of TWE (In Million) on Settlement type by State 2019

State	Urban	Rural	Central	TWE
Abia	₦28,245	₦43,083	₦1,650	₦72,978
Adamawa	₦23,300	₦62,383	₦4,474	₦90,157
Akwa Ibom	₦21,788	₦106,413	₦1,103	₦129,304
Anambra	₦88,526	₦64,771	₦885	₦154,181
Bauchi	₦34,475	₦53,971	₦1,430	₦89,876
Bayelsa	₦16,474	₦27,993	₦1,494	₦45,961
Benue	₦16,965	₦91,933	₦2,028	₦110,926
Borno	₦89,170	₦145,397	₦3,622	₦238,190
C/River	₦47,743	₦67,774	₦1,682	₦117,199
Delta	₦60,064	₦60,022	₦3,049	₦123,135
Ebonyi	₦6,242	₦46,975	₦2,124	₦55,341
Edo	₦58,331	₦48,276	₦1,814	₦108,421
Ekiti	₦38,091	₦5,450	₦341	₦43,882
Enugu	₦35,034	₦107,164	₦1,174	₦143,373
Gombe	₦10,693	₦34,557	₦1,056	₦46,305
Imo	₦7,187	₦147,718	₦1,601	₦156,507
Jigawa	₦24,342	₦58,677	₦3,569	₦86,589
Kaduna	₦60,367	₦65,273	₦14,406	₦140,045
Kano	₦107,153	₦229,535	₦6,170	₦342,859
Katsina	₦72,045	₦69,038	₦5,966	₦147,048
Kebbi	₦11,364	₦43,797	₦3,791	₦58,952
Kogi	₦29,644	₦28,888	₦2,030	₦60,562
Kwara	₦21,549	₦21,283	₦3,085	₦45,918
Lagos	₦372,597	₦42,438	₦7,454	₦422,489
Nasarawa	₦23,871	₦61,713	₦1,175	₦86,760
Niger	₦68,742	₦141,603	₦5,912	₦216,257
Ogun	₦69,598	₦43,949	₦1,398	₦114,944
Ondo	₦28,425	₦16,404	₦459	₦45,287
Osun	₦33,662	₦9,477	₦1,120	₦44,258
Oyo	₦75,511	₦39,113	₦787	₦115,410
Plateau	₦30,837	₦46,638	₦1,868	₦79,343
River	₦48,525	₦99,550	₦846	₦148,920
Sokoto	₦39,001	₦76,035	₦865	₦115,900
Taraba	₦16,208	₦50,093	₦968	₦67,268
Yobe	₦29,167	₦26,778	₦3,753	₦59,698
Zamfara	₦25,533	₦41,369	₦985	₦67,888
FCT	₦84,990	₦36,550	₦9,901	₦131,440
Federal	₦4,691	₦1,170	₦9,898	₦15,759
TWE	₦1,860,150	₦2,363,250	₦115,933	₦4,339,333

Table 21: Breakdown of TWE (In Million) on Settlement type by State 2020

State	Urban	Rural	Central	TWE
Abia	₦9,653	₦30,830	₦2,592	₦43,076
Adamawa	₦21,816	₦31,943	₦1,575	₦55,334
Akwa Ibom	₦18,266	₦42,320	₦1,144	₦61,731
Anambra	₦45,641	₦40,258	₦2,022	₦87,922
Bauchi	₦27,127	₦91,813	₦3,151	₦122,092
Bayelsa	₦13,169	₦39,843	₦3,266	₦56,279
Benue	₦12,762	₦54,912	₦1,045	₦68,718
Borno	₦49,668	₦117,942	₦2,949	₦170,559
C/River	₦25,448	₦70,971	₦1,430	₦97,849
Delta	₦34,212	₦50,006	₦2,541	₦86,759
Ebonyi	₦8,711	₦26,715	₦3,509	₦38,935
Edo	₦38,838	₦30,197	₦1,456	₦70,491
Ekiti	₦62,372	₦8,917	₦443	₦71,732
Enugu	₦90,312	₦56,433	₦999	₦147,745
Gombe	₦13,017	₦42,627	₦666	₦56,310
Imo	₦9,902	₦100,105	₦1,288	₦111,296
Jigawa	₦18,725	₦51,546	₦2,749	₦73,019
Kaduna	₦101,677	₦77,774	₦4,379	₦183,830
Kano	₦63,434	₦153,168	₦5,299	₦221,901
Katsina	₦64,791	₦52,289	₦3,343	₦120,422
Kebbi	₦12,047	₦84,182	₦1,627	₦97,855
Kogi	₦33,570	₦32,014	₦1,503	₦67,087
Kwara	₦43,191	₦33,477	₦1,764	₦78,432
Lagos	₦487,792	₦18,971	₦1,317	₦508,080
Nasarawa	₦22,044	₦46,227	₦978	₦69,249
Niger	₦56,282	₦53,443	₦8,236	₦117,960
Ogun	₦41,575	₦33,851	₦1,244	₦76,670
Ondo	₦38,374	₦25,805	₦503	₦64,682
Osun	₦43,610	₦12,523	₦1,918	₦58,051
Oyo	₦84,834	₦33,496	₦1,803	₦120,134
Plateau	₦17,100	₦39,752	₦1,808	₦58,660
River	₦91,351	₦162,810	₦1,152	₦255,314
Sokoto	₦35,050	₦29,303	₦1,359	₦65,712
Taraba	₦16,631	₦31,968	₦870	₦49,468
Yobe	₦39,445	₦37,287	₦6,120	₦82,851
Zamfara	₦13,189	₦26,062	₦833	₦40,084
FCT	₦108,588	₦47,232	₦1,971	₦157,791
Federal	₦1,237	₦4,774	₦10,729	₦16,741
TWE	₦1,915,454	₦1,923,788	₦91,578	₦3,930,820

Table 22: Financing Units (FU) Institutional entities that provide funding to the Sector 2019

Funding units			Amounts 2019
FU.1		Users	₦4,134,595,405,639
	FU.1.3	Served Users	₦686,725,133,290
		FU.1.3.1 Households Served Users	₦515,741,287,869
		FU.1.3.2 Public-Government Served Users	₦7,438,642,429
		FU.1.3.3 Enterprise/Firms Served Users	₦163,545,202,993
	FU.1.4	Self Provided Users	₦3,447,870,272,349
		FU.1.4.1 Households-Self Supplied Users	₦3,172,682,802,561
		FU.1.4.2 Public-Government Self Supplied Users	₦5,600,299,618
		FU.1.4.3 Enterprise/Firms Self Supplied Users	₦269,587,170,169
FU.2		National authorities	₦27,622,888,026
	FU.2.1	Federal Ministry of Water Resources	₦27,517,981,065
		FU.2.1.1 FMWR - HQ	₦12,519,287,683
		FU.2.1.2 River Basin Dev Authority	₦14,426,248,531
		FU.2.1.3 Other FMWR-MDAs	₦572,444,852
	FU.2.4	Federal Ministry of Environment	₦77,902,767
	FU.2.5	Other Federal MDAs	₦27,004,194
FU.3		Regional authorities	₦110,247,259,210
	FU.3.1	State Ministry of Water Resources	₦96,236,689,268
		FU.3.1.1 Ministry of Water Resources HQ	₦53,069,548,755
		FU.3.1.2 State Waterboard	₦31,869,205,547
		FU.3.1.3 State RUWASSA/STOWASSA	₦11,297,934,966
	FU.3.4	State Ministry of Environment	₦3,567,049,621
	FU.3.5	Other State MDAs	₦10,443,520,321
FU.4		Local authorities	₦11,373,155,601
	FU.4.1	LGA WASH Department	₦10,640,886,635
	FU.4.nec	Other	₦732,268,966
FU.8		Bilateral and multilateral donors	₦43,108,744,385
	FU.8.1	EU	₦4,458,973,163
	FU.8.2	WHO	₦152,019,215
	FU.8.3	UNICEF	₦1,560,889,000
	FU.8.5	USAID	₦295,586,468
	FU.8.7	DFID	₦13,154,632,328
	FU.8.11	World Bank	₦21,844,631,289
	FU.8.13	BELGIUM GOVT	₦11,707,481
	FU.8.14	CANADA	₦153,433,510
	FU.8.15	MEXICO	₦159,870
	FU.8.16	NETHERLANDS	₦179,122,476
	FU.8.17	SIDA-SWEDEN	₦353,262,082
	FU.8.18	UN-OCHA	₦944,327,504
FU.9		NGOs and community-based organizations (CBOs)	₦12,385,361,797
	FU.9.1	International NGOs	₦454,113,659
	FU.9.2	Local NGOs	₦5,938,226
	FU.9.4	Corporate Entity/Private Firms	₦11,925,309,911
TWE			₦4,339,332,814,658

Table 23: Financing Units (FU) Institutional entities that provide funding to the sector 2020

Funding units			Amounts 2020
FU.1		Users	₦3,769,416,626,673
	FU.1.3	Served Users	₦849,266,754,940
		FU.1.3.1 Households Served Users	₦731,298,981,777
		FU.1.3.2 Public-Government Served Users	₦6,330,819,508
		FU.1.3.3 Enterprise/Firms Served Users	₦111,636,953,655
	FU.1.4	Self Provided Users	₦2,920,149,871,733
		FU.1.4.1 Households-Self Supplied Users	₦2,715,708,422,157
		FU.1.4.2 Public-Government Self Supplied Users	₦4,861,700,451
		FU.1.4.3 Enterprise/Firms Self Supplied Users	₦199,579,749,125
FU.2		National authorities	₦35,486,531,034
	FU.2.1	Federal Ministry of Water Resources	₦28,032,354,964
		FU.2.1.1 FMWR - HQ	₦13,919,191,649
		FU.2.1.2 River Basin Dev Authority	₦13,461,450,912
		FU.2.1.3 Other FMWR-MDAs	₦651,712,403
	FU.2.4	Federal Ministry of Environment	₦470,732,141
	FU.2.5	Other Federal MDAs	₦6,983,443,929
FU.3		Regional authorities	₦86,967,300,351
	FU.3.1	State Ministry of Water Resources	₦80,151,543,333
		FU.3.1.1 Ministry of Water Resources HQ	₦34,407,202,480
		FU.3.1.2 State Waterboard	₦32,344,046,447
		FU.3.1.3 State RUWASSA/STOWASSA	₦13,400,294,407
	FU.3.4	State Ministry of Environment	₦2,051,319,704
	FU.3.5	Other State MDAs	₦4,764,437,313
FU.4		Local authorities	₦10,897,146,026
	FU.4.1	LGA WASH Department	₦10,210,629,299
	FU.4.nec	Other	₦686,516,728
FU.8		Bilateral and multilateral donors	₦13,018,378,060
	FU.8.1	EU	₦2,032,400,721
	FU.8.2	WHO	₦60,776,760
	FU.8.3	UNICEF	₦1,071,112,544
	FU.8.5	USAID	₦466,821,748
	FU.8.7	DFID	₦8,036,403,895
	FU.8.13	BELGIUM	₦207,708,456
	FU.8.16	NETHERLANDS	₦927,154,751
	FU.8.17	SIDA-SWEDEN	₦43,193,533
	FU.8.18	UN-OCHA	₦172,805,652
FU.9		NGOs and community-based organizations (CBOs)	₦15,034,275,299
	FU.9.2	Local NGOs	₦3,549,704
	FU.9.4	Corporate Entity/Private Firms	₦15,030,725,595
TWE			₦3,930,820,257,443

Table 24: Financing Types (FT) Financial flows that circulate between financing units and service providers 2019

Funding types		Amount 2019
FT.1	Tariffs	₦695,056,318,197
FT.1.3	Households Tariffs for services provided	₦515,741,287,869
FT.1.4	Non-domestic Tariffs for services provided	₦179,315,030,328
FT.2	Expenditure on self-supply	₦3,439,593,577,908
FT.2.3	Households User expenditure on self-supply	₦3,172,682,802,561
FT.2.4	Non-domestic User expenditure on self-supply	₦266,910,775,346
FT.3	Central and sub-national government funding	₦149,188,812,372
FT.3.1	Federal Govt	₦27,622,888,026
FT.3.2	State Govt	₦110,192,768,745
FT.3.3	Local Govt	₦11,373,155,601
FT.4	Bilateral/multilateral donor grants	₦21,264,113,097
FT.5	Donations and grants (NGOs and other)	₦12,385,361,797
FT.6	Repayable financing	₦21,844,631,289
FT.6.1	Concessionary repayable financing	₦21,844,631,289
TWE		₦4,339,332,814,658

Table 25: Financing Types (FT) Financial flows that circulate between financing units and service providers 2020

Funding types		Amount 2020
FT.1	Tariffs	₦856,972,870,774
FT.1.3	Households Tariffs for services provided	₦731,298,981,777
FT.1.4	Non-domestic Tariffs for services provided	₦125,673,888,997
FT.2	Expenditure on self-supply	₦2,912,555,690,416
FT.2.3	Households User expenditure on self-supply	₦2,715,708,422,157
FT.2.4	Non-domestic User expenditure on self-supply	₦196,847,268,259
FT.3	Central and sub-national government funding	₦127,758,638,217
FT.3.1	Federal Govt	₦35,486,531,034
FT.3.2	State Govt	₦81,374,961,157
FT.3.3	Local Govt	₦10,897,146,026
FT.4	Bilateral/multilateral donor grants	₦13,018,378,060
FT.5	Donations and grants (NGOs and other)	₦15,034,275,299
FT.6	Repayable financing	₦5,480,404,677
FT.6.2	Non-concessionary repayable financing	₦5,469,471,829
FT.6.nec	Other repayable financing	₦10,932,849
TWE		₦3,930,820,257,443

Table 26: Service providers (P): Actors engaged in the production & delivery of WASH services 2019

WASH Providers		Amount 2019
P.1	Government agencies	₦451,105,102,983
P.1.1	National authorities	₦44,089,333,411
P.1.2	Regional authorities	₦395,642,613,971
P.1.3	Local authorities	₦11,373,155,601
P.3	Non-network corporate providers	₦436,248,771,970
P.4	NGOs and community-based organisations (CBOs)	₦12,385,361,797
P.5	Self-provided users	₦3,439,593,577,908
P.5.3	Households Self-provided users	₦3,172,682,802,561
P.5.4	Non-domestic Self-provided users	₦266,910,775,346
TWE		₦4,339,332,814,658

Table 27: Service providers (P): Actors engaged in the production & delivery of WASH services 2020

WASH Providers		Amount 2020
P.1	Government agencies	₦512,747,420,229
P.1.1	National authorities	₦45,724,886,279
P.1.2	Regional authorities	₦456,117,603,026
P.1.3	Local authorities	₦10,904,930,924
P.3	Non-network corporate providers	₦490,526,241,345
P.4	NGOs and community-based organisations (CBOs)	₦15,034,275,299
P.5	Self-provided users	₦2,912,512,320,571
P.5.3	Households Self-provided users	₦2,715,708,422,157
P.5.4	Non-domestic Self-provided users	₦196,803,898,414
TWE		₦3,930,820,257,443

Table 28: WASH Services – 2019

WASH Services			Amount 2019
S.1		Water supply services	₦1,611,282,369,046
S.1.1		Water supply through large network systems	₦78,731,958,070
	S.1.1.1	Intake works	₦26,143,801,499
	S.1.1.2	Potable water treatment plants	₦10,298,782,692
	S.1.1.3	Water supply pumping stations	₦5,148,801,421
	S.1.1.4	Storage facilities	₦7,975,979,511
	S.1.1.5	large scale conveyance and distribution systems for connections on premises.	₦25,769,719,452
	S.1.1.nec	Other	₦3,394,873,495
S.1.2		Basic drinking-water supply	₦1,532,550,410,976
	S.1.2.1	Collection of rain water and water from various sources (rivers, lakes, wells, boreholes e.t.c)	₦63,281,008,955
	S.1.2.2	Storage of water in tanks	₦359,866,502,377
	S.1.2.3	Distribution of water through small distribution systems (pipes, wells or trucks)	₦10,467,402,800
	S.1.2.4	Management of water access points and consumer support activities	₦1,058,199,343,701
	S.1.2.nec	Other	₦40,736,153,144
S.2		Sanitation services	₦122,573,293,392
S.2.1		Sanitation through large network systems	₦2,994,686,688
	S.2.1.2	Collection of sewage by large scale sewer systems including trunk sewers, sewage pumping stations, and drains	₦356,679,910
	S.2.1.3	Sewage treatment and disposal, including residual sludge disposal	₦2,459,621,963
	S.2.1.nec	Other	₦178,384,814
S.2.2		Basic sanitation	₦119,578,606,704
	S.2.2.1	Promotion of sanitation, including demand promotion and sanitation marketing such as community-led total sanitation (CLTS) (excluding hygiene promotion if that can be disaggregated)	₦4,405,787,567
	S.2.2.2	Construction of basic sanitation facilities in households and communities (latrines, septic systems)	₦46,609,493,153
	S.2.2.3	Collection and transport of sludge from onsite facilities (e.g., pit emptying and cleaning services) and sludge treatment and disposal	₦31,183,997,245
	S.2.2.nec	Other	₦37,379,328,738
S.3		Support services to the WASH sector	₦18,223,356,921
S.3.1		Water and sanitation sector policymaking and governance	₦14,372,658,223
	S.3.1.1	Legislation: Definition and enforcement of drinking-water and discharge standard for municipal wastewater	₦1,753,561,141
	S.3.1.2	Regulation of water and sanitation supply activities and service	₦1,753,561,141
	S.3.1.3	Sector planning, including estimating future sector financial needs	₦1,775,901,091
	S.3.1.4	Administration of water and sanitation programmes	₦7,336,073,707
	S.3.1.nec	Other	₦1,753,561,141
S.3.2		Capacity building in water supply and sanitation	₦2,097,137,556
S.3.nec		Other	₦1,753,561,141
S.4		Water resources management	₦16,927,927,181
S.4.1		Water resources protection	₦16,720,937,546
	S.4.1.1	Collection and use of quantitative and qualitative data on water Resources	₦2,843,831,159
	S.4.1.2	Creation and sharing of water knowledge	₦1,771,131,137
	S.4.1.3	Conservation and rehabilitation of inland surface waters (lakes, rivers) ground water and coastal waters	₦1,892,563,475
	S.4.1.4	Prevention of water contamination and Quality Control	₦8,451,430,172
	S.4.1.nec	Other	₦1,761,981,603
S.4.2		River basin development	₦206,989,635

WASH Services			Amount 2019
	S.4.2.1	Integrated river basin projects and related institutional activities;	₦206,989,635
S.5		Hygiene services	₦2,570,325,868,118
	S.5.1	Hygiene promotion	₦7,188,451,195
	S.5.1.1	Hygiene promotion for handwashing	₦2,124,009,941
	S.5.1.2	Hygiene promotion for menstrual hygiene management	₦1,733,416,160
	S.5.1.3	Hygiene promotion for food hygiene	₦1,662,459,425
	S.5.1.nec	Other	₦1,668,565,670
	S.5.2	Hygiene activities	₦2,278,054,878,364
	S.5.2.1	Hygiene products	₦1,720,331,476,103
	S.5.2.1.1	Soap	₦999,897,340,499
	S.5.2.1.2	Menstrual hygiene products	₦417,257,835,949
	S.5.2.1.nec	Other	₦303,176,299,655
	S.5.2.2	Hygiene facilities/equipment	₦528,387,604,428
	S.5.2.2.1	Handwashing facilities/equipment	₦528,387,604,428
	S.5.2.nec	Other hygiene activities	₦29,335,797,834
	S.5.nec	Other hygiene services	₦285,082,538,558
TWE			₦4,339,332,814,658

Table 29: WASH Services - 2020

WASH Services			Amount 2020
S.1		Water supply services	₦1,215,236,855,634
S.1.1		Water supply through large network systems	₦46,471,517,246
	S.1.1.1	Intake works	₦15,384,368,958
	S.1.1.2	Potable water treatment plants	₦5,747,178,997
	S.1.1.3	Water supply pumping stations	₦2,406,719,017
	S.1.1.4	Storage facilities	₦3,703,712,999
	S.1.1.5	large scale conveyance and distribution systems for connections on premises.	₦17,714,498,163
	S.1.1.nec	Other	₦1,515,039,112
S.1.2		Basic drinking-water supply	₦1,168,765,338,388
	S.1.2.1	Collection of rain water and water from various sources (rivers, lakes, wells, boreholes e.t.c)	₦74,723,581,501
	S.1.2.2	Storage of water in tanks	₦173,245,593,014
	S.1.2.3	Distribution of water through small distribution systems (pipes, wells or trucks)	₦10,467,200,954
	S.1.2.4	Management of water access points and consumer support activities	₦865,769,705,715
	S.1.2.nec	Other	₦44,559,257,203
S.2		Sanitation services	₦121,496,702,758
S.2.1		Sanitation through large network systems	₦2,682,689,892
	S.2.1.1	Construction of sanitation facilities in households and communities and connection to large sewage systems	₦111,161,605
	S.2.1.2	Collection of sewage by large scale sewer systems including trunk sewers, sewage pumping stations, and drains	₦138,116,682
	S.2.1.3	Sewage treatment and disposal, including residual sludge disposal	₦2,322,250,000
	S.2.1.nec	Other	₦111,161,605
S.2.2		Basic sanitation	₦118,810,879,039
	S.2.2.1	Promotion of sanitation, including demand promotion and sanitation marketing such as community-led total sanitation (CLTS) (excluding hygiene promotion if that can be disaggregated)	₦2,805,142,559
	S.2.2.2	Construction of basic sanitation facilities in households and communities (latrines, septic systems)	₦57,568,275,837
	S.2.2.3	Collection and transport of sludge from onsite facilities (e.g., pit emptying and cleaning services) and sludge treatment and disposal	₦32,611,438,820
	S.2.2.nec	Other	₦25,826,021,823
S.2.nec		Other sanitation services	₦3,133,828
S.3		Support services to the WASH sector	₦10,022,207,585
S.3.1		Water and sanitation sector policymaking and governance	₦8,450,860,332
	S.3.1.1	Legislation: Definition and enforcement of drinking-water and discharge standard for municipal wastewater	₦1,202,881,337
	S.3.1.2	Regulation of water and sanitation supply activities and service	₦1,202,881,337
	S.3.1.3	Sector planning, including estimating future sector financial needs	₦1,250,231,681
	S.3.1.4	Administration of water and sanitation programmes	₦3,591,984,638
	S.3.1.nec	Other	₦1,202,881,337
S.3.2		Capacity building in water supply and sanitation	₦1,571,347,253
S.4		Water resources management	₦10,766,299,214
S.4.1		Water resources protection	₦10,625,803,838
	S.4.1.1	Collection and use of quantitative and qualitative data on water Resources	₦2,013,410,104
	S.4.1.2	Creation and sharing of water knowledge	₦1,218,310,175
	S.4.1.3	Conservation and rehabilitation of inland surface waters (lakes, rivers) ground water and coastal waters	₦1,290,205,019
	S.4.1.4	Prevention of water contamination and Quality Control	₦4,899,673,901
	S.4.1.nec	Other	₦1,204,204,639
S.4.2		River basin development	₦140,495,376
	S.4.2.1	Integrated river basin projects and related institutional activities;	₦140,495,376
S.5		Hygiene services	₦2,573,298,192,252
S.5.1		Hygiene promotion	₦6,756,474,762
	S.5.1.1	Hygiene promotion for handwashing	₦1,817,354,290
	S.5.1.2	Hygiene promotion for menstrual hygiene management	₦1,645,967,795
	S.5.1.3	Hygiene promotion for food hygiene	₦1,643,433,898
	S.5.1.nec	Other	₦1,649,718,780
S.5.2		Hygiene activities	₦2,371,746,255,958
	S.5.2.1	Hygiene products	₦1,759,095,321,920
	S.5.2.1.1	Soap	₦1,047,764,383,904
	S.5.2.1.2	Menstrual hygiene products	₦341,304,073,481
	S.5.2.1.nec	Other	₦370,026,864,535
	S.5.2.2	Hygiene facilities/equipment	₦588,281,612,215
	S.5.2.2.1	Handwashing facilities/equipment	₦588,281,612,215
	S.5.2.nec	Other hygiene activities	₦24,369,321,823
S.5.nec		Other hygiene services	₦194,795,461,532
TWE			₦3,930,820,257,443

Table 30: COST (C): Capital and Recurrent Expenditure 2019

Costs		Amount 2019
C.1	Capital investments	₦1,102,239,132,678
C.1.1	Initial capital investment or major or total rehabilitation of capital	₦1,077,262,604,733
C.1.1.1	Water Supply Services Cost (Construction of Boreholes/Handpump/Water works/Supply)	₦494,472,868,235
C.1.1.1.1	Construction of Boreholes and Well, Dams e.t.c	₦93,437,414,222
C.1.1.1.2	Construction of Water works	₦23,291,885,602
C.1.1.1.3	Construction of Reservoirs/Storage Tanks	₦349,149,829,025
C.1.1.1.4	Machineries/Equipment (Drilling Rigs, trucks e.t.c)	₦4,452,841,107
C.1.1.1.5	Piping/Reticulation of Water Supply	₦911,964,273
C.1.1.1.6	Construction of Treatment Plant	₦35,299,626
C.1.1.1.nec	Other	₦23,193,634,380
C.1.1.2	Sanitation Services Cost	₦37,585,768,356
C.1.1.2.1	Construction of Toilet Facilities	₦31,859,206,940
C.1.1.2.2	Sanitation Promotion	₦1,257,205,715
C.1.1.2.3	Sewage treatment and disposal (Trucks/facilities)	₦2,969,799,414
C.1.1.2.nec	Other	₦1,499,556,287
C.1.1.3	Administrative Cost	₦6,814,022,072
C.1.1.3.1	Cost for Office Vehicles (Cars, trucks e.t.c)	₦453,221,332
C.1.1.3.2	Purchase of Office/ICT Equipment/machines	₦2,272,668,027
C.1.1.3.3	Construction of Residential and Non-Residential Building	₦1,365,263,049
C.1.1.3.nec	Other	₦2,722,869,664
C.1.1.4	Hygiene Services	₦532,997,652,107
C.1.1.4.1	Construction of Hygiene Facilities	₦6,815,603,957
C.1.1.4.2	Cleaning Machines/Equipment	₦524,234,599,975
C.1.1.4.3	Hygiene Promotion	₦551,616,595
C.1.1.4.nec	Other	₦1,395,831,580
C.1.1.nec	Other	₦5,392,293,962
C.1.2	Large capital maintenance costs	₦23,476,268,588
C.1.2.1	Water Supply - Large capital maintenance cost	₦18,714,459,849
C.1.2.1.1	Rehabilitation/Repair of Boreholes, Wells, Dams e.t.c	₦4,527,232,910
C.1.2.1.2	Rehabilitation/Repair of Water Works/Supply	₦11,217,795,193
C.1.2.1.3	Rehabilitation/Repair of water network/Reticulations	₦925,236,714
C.1.2.1.4	Rehabilitation/Repairs Water Reservoirs/Tanks	₦85,853,896
C.1.2.1.5	Repairs of Water Equipment/Machines	₦224,398,067
C.1.2.1.6	Rehabilitation/Repair of treatment plant	₦1,733,943,069
C.1.2.2	Sanitation Facilities - Large capital maintenance cost	₦4,517,015,266
C.1.2.2.1	Rehabilitation of Sanitation Facilities	₦2,617,869,365
C.1.2.2.2	Rehabilitation/Repairs of sewage treatment Facilities	₦1,899,145,902
C.1.2.4	Administrative Large Capital Maintenance Cost	₦244,793,472
C.1.2.4.1	Rehabilitation of Residential and Non-Residential building	₦235,218,972
C.1.2.4.2	Repairs of Office Equipment/Machines/Vehicles e.t.c	₦9,574,500
C.1.nec	Other	₦1,500,259,357
C.2	Operations and maintenance	₦2,714,581,098,637
C.2.1	Personnel Cost for Operation and Maintenance	₦226,383,766,718
C.2.1.1	Salaries/Wages for Operation & Maintenance	₦223,551,123,443
C.2.1.2	Staff Allowances for Operation & Maintenance	₦1,324,802,016
C.2.1.nec	Other	₦1,507,841,259
C.2.2	Operation, Maintenance and Supplies	₦12,038,648,301
C.2.2.1	Utilities/Maintenance (including residential, non-residential buildings, e.t.c)	₦952,686,736
C.2.2.2	Office Supplies (Stationeries, fuel, e.t.c)	₦2,161,141,745
C.2.2.3	Maintenance of equipment, machines and vehicles	₦1,768,377,503
C.2.2.4	Purchase of Reagents, Chemicals e.t.c	₦6,039,277,380
C.2.2.nec	Other	₦1,117,164,936
C.2.3	Households/Private Enterprise Maintenance (WASH)	₦2,476,158,683,619
C.2.3.1	Maintenance of Water Facilities	₦28,648,480,583
C.2.3.2	Maintenance of Toilet Facilities	₦19,754,335,710
C.2.3.3	Households Water Treatment	₦545,243,137,181
C.2.3.5	Transportation of Water to household	₦166,191,688,893
C.2.3.6	Hygiene Supplies	₦1,716,321,041,251
C.5	Support activities	₦26,099,762,788
C.5.1	Support services	₦11,817,035,231
C.5.1.1	Direct support activities include pre-and post-construction activities directed to local level stakeholders, such as training for community or private sector operators, users or user groups	₦14,783,937
C.5.1.2	Indirect support activities include government planning and policymaking and strengthening the skills and capacities of professionals and technicians	₦3,052,911,791
C.5.1.nec	Other	₦8,749,339,503
C.5.2	Personnel Cost for Support activities	₦13,415,650,695

Costs			Amount 2019
	C.5.2.1	Salaries/Wages for support Services	₺8,149,428,483
	C.5.2.2	Allowances for Support Services	₺1,041,585,716
	C.5.2.nec	Other	₺4,224,636,497
C.5.3		Water Resources Management	₺696,808,435
	C.5.3.1	Water Resources Protection	₺462,781,102
	C.5.3.2	River Basin Development	₺221,501,414
	C.5.3.nec	Other	₺12,525,919
C.5.nec		Other	₺170,268,427
C.6		Taxes	₺496,412,820,554
C.6.1		Water Rate/Levies	₺336,862,854,719
C.6.2		Sewage Rate/Levies	₺32,449,149,355
C.6.3		Domestic waste disposal	₺102,165,871,374
C.6.4		Domestic sludge disposal	₺20,310,092,779
C.6.nec		Other	₺4,624,852,328
TWE			₺4,339,332,814,658

Table 31: COST (C): Capital and Recurrent Expenditure 2020

Costs			Amount 2020
C.1		Capital investments	₺975,195,735,345
C.1.1		Initial capital investment or major or total rehabilitation of capital	₺949,915,529,672
	C.1.1.1	Water Supply Services Cost (Construction of Boreholes/Handpump/Water works/Supply)	₺297,309,211,917
		C.1.1.1.1 Construction of Boreholes and Well, Dams e.t.c	₺113,034,238,011
		C.1.1.1.2 Construction of Water works	₺3,169,970,630
		C.1.1.1.3 Construction of Reservoirs/Storage Tanks	₺159,418,754,092
		C.1.1.1.4 Machineries/Equipment (Drilling Rigs, trucks e.t.c)	₺7,034,167,397
		C.1.1.1.5 Piping/Reticulation of Water Supply	₺733,775,827
		C.1.1.1.6 Construction of Treatment Plant	₺16,847,409
	C.1.1.1.nec	Other	₺13,901,458,552
	C.1.1.2	Sanitation Services Cost	₺48,070,996,381
		C.1.1.2.1 Construction of Toilet Facilities	₺43,917,617,171
		C.1.1.2.2 Sanitation Promotion	₺818,735,536
		C.1.1.2.3 Sewage treatment and disposal (Trucks/facilities)	₺2,060,012,837
		C.1.1.2.nec Other	₺1,274,630,837
	C.1.1.3	Administrative Cost	₺5,473,709,960
		C.1.1.3.1 Cost for Office Vehicles (Cars, trucks e.t.c)	₺177,807,812
		C.1.1.3.2 Purchase of Office/ICT Equipment/machines	₺2,888,568,921
		C.1.1.3.3 Construction of Residential and Non-Residential Building	₺601,772,409
		C.1.1.3.nec Other	₺1,805,560,819
	C.1.1.4	Hygiene Services	₺593,178,473,577
		C.1.1.4.1 Construction of Hygiene Facilities	₺4,469,829,547
		C.1.1.4.2 Cleaning Machines/Equipment	₺586,880,597,415
		C.1.1.4.3 Hygiene Promotion	₺634,209,973
		C.1.1.4.nec Other	₺1,193,836,642
	C.1.1.nec	Other	₺5,883,137,838
C.1.2		Large capital maintenance costs	₺22,794,605,918
	C.1.2.1	Water Supply - Large capital maintenance cost	₺18,046,402,829
		C.1.2.1.1 Rehabilitation/Repair of Boreholes, Wells, Dams e.t.c	₺12,171,143,268
		C.1.2.1.2 Rehabilitation/Repair of Water Works/Supply	₺3,510,232,574
		C.1.2.1.3 Rehabilitation/Repair of water network/Reticulations	₺788,773,771
		C.1.2.1.4 Rehabilitation/Repairs Water Reservoirs/Tanks	₺46,856,627
		C.1.2.1.5 Repairs of Water Equipment/Machines	₺161,663,981
		C.1.2.1.6 Rehabilitation/Repair of treatment plant	₺1,367,732,608
	C.1.2.2	Sanitation Facilities - Large capital maintenance cost	₺4,605,956,212
		C.1.2.2.1 Rehabilitation of Sanitation Facilities	₺3,718,757,594
		C.1.2.2.2 Rehabilitation/Repairs of sewage treatment Facilities	₺887,198,618
	C.1.2.4	Administrative Large Capital Maintenance Cost	₺142,246,877
		C.1.2.4.1 Rehabilitation of Residential and Non-Residential building	₺110,557,866
		C.1.2.4.2 Repairs of Office Equipment/Machines/Vehicles e.t.c	₺31,689,011
	C.1.nec	Other	₺2,485,599,755
C.2		Operations and maintenance	₺2,483,002,112,858
C.2.1		Personnel Cost for Operation and Maintenance	₺159,840,333,993
	C.2.1.1	Salaries/Wages for Operation & Maintenance	₺156,925,132,684
	C.2.1.2	Staff Allowances for Operation & Maintenance	₺1,600,164,866
	C.2.1.nec	Other	₺1,315,036,443
C.2.2		Operation, Maintenance and Supplies	₺9,774,001,236
	C.2.2.1	Utilities/Maintenance (including residential, non-residential buildings, e.t.c)	₺595,080,575

Costs			Amount 2020
	C.2.2.2	Office Supplies (Stationeries, fuel, e.t.c)	₺2,684,007,773
	C.2.2.3	Maintenance of equipment, machines and vehicles	₺1,856,656,576
	C.2.2.4	Purchase of Reagents, Chemicals e.t.c	₺3,229,868,360
	C.2.2.nec	Other	₺1,408,387,951
C.2.3		Households/Private Enterprise Maintenance (WASH)	₺2,313,387,777,630
	C.2.3.1	Maintenance of Water Facilities	₺24,530,887,333
	C.2.3.2	Maintenance of Toilet Facilities	₺26,115,776,378
	C.2.3.3	Households Water Treatment	₺145,565,819,863
	C.2.3.5	Transportation of Water to household	₺362,403,757,183
	C.2.3.6	Hygiene Supplies	₺1,754,771,536,872
C.5		Support activities	₺12,435,695,582
	C.5.1	Support services	₺5,351,950,217
	C.5.1.1	Direct support activities include pre-and post-construction activities directed to local level stakeholders, such as training for community or private sector operators, users or user groups	₺32,779,326
	C.5.1.2	Indirect support activities include government planning and policymaking and strengthening the skills and capacities of professionals and technicians	₺1,735,426,171
	C.5.1.nec	Other	₺3,583,744,721
	C.5.2	Personnel Cost for Support activities	₺6,329,467,930
	C.5.2.1	Salaries/Wages for support Services	₺5,500,500,514
	C.5.2.2	Allowances for Support Services	₺465,936,640
	C.5.2.nec	Other	₺363,030,776
	C.5.3	Water Resources Management	₺639,254,755
	C.5.3.1	Water Resources Protection	₺473,129,827
	C.5.3.2	River Basin Development	₺154,281,566
	C.5.3.nec	Other	₺11,843,362
	C.5.nec	Other	₺115,022,680
C.6		Taxes	₺460,186,713,658
	C.6.1	Water Rate/Levies	₺346,587,430,396
	C.6.2	Sewage Rate/Levies	₺12,465,114,379
	C.6.3	Domestic waste disposal	₺74,124,026,659
	C.6.4	Domestic sludge disposal	₺23,327,819,337
	C.6.nec	Other	₺3,682,322,887
TWE			₺3,930,820,257,443