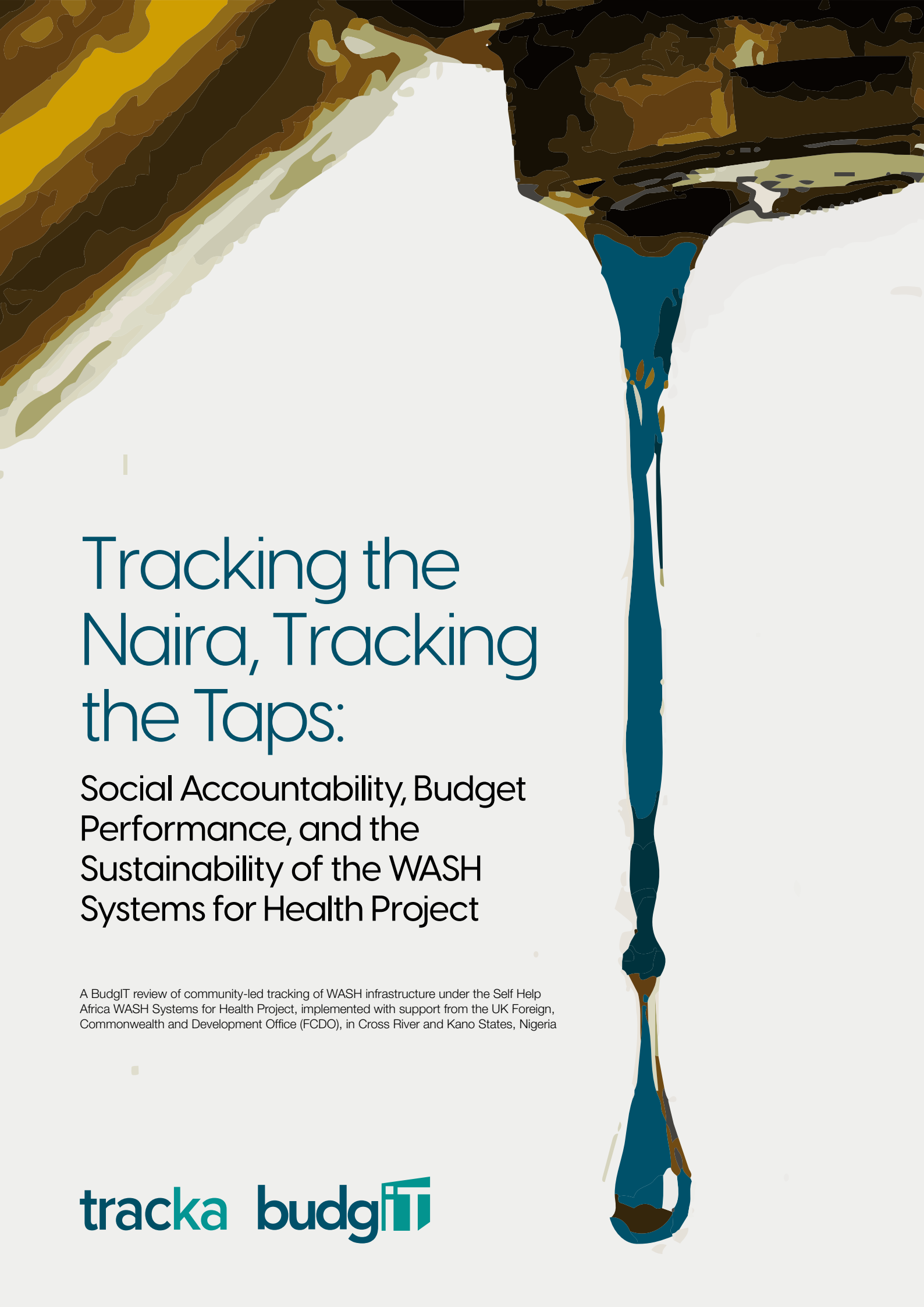


An abstract illustration of a landscape. The top left shows a rocky, brown and yellow cliffside. A white waterfall flows down from the top center. To the right, a dark, textured area represents a forest or dense vegetation. A blue river flows from the waterfall down the right side of the page. The background is a light, off-white color.

Tracking the Naira, Tracking the Taps:

Social Accountability, Budget
Performance, and the
Sustainability of the WASH
Systems for Health Project

A BudgIT review of community-led tracking of WASH infrastructure under the Self Help Africa WASH Systems for Health Project, implemented with support from the UK Foreign, Commonwealth and Development Office (FCDO), in Cross River and Kano States, Nigeria

About BudgIT

BudgIT Foundation is a civic tech organisation raising the standards of transparency, accountability and service delivery in the Nigerian government and governance. BudgIT uses creative technology to simplify public information, stimulate a community of active citizens, and enable their right to demand accountability, institutional reforms, efficient service delivery, and an equitable society.

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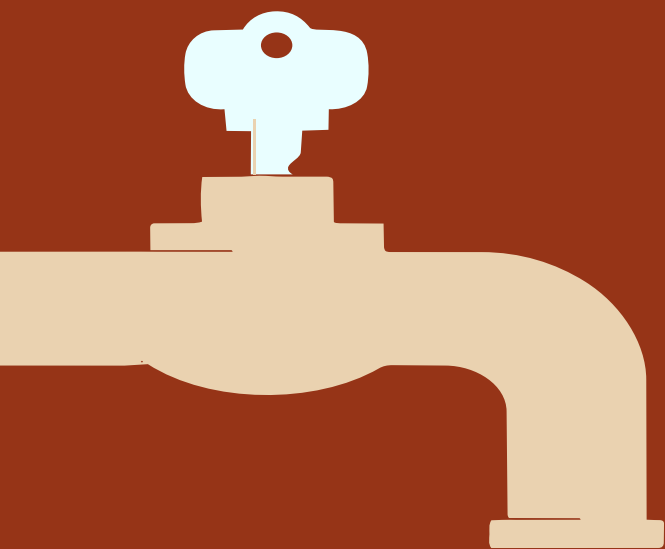


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It finds that the central obstacle to WASH service delivery in both states was not the absence of budget lines for water and sanitation projects, but the chronic failure of the government to release the funds appropriated for them.

Executive Summary

The WASH Systems for Health project, implemented by Self Help Africa (SHA) with funding from the United Kingdom's Foreign, Commonwealth and Development Office (FCDO), set out to strengthen water, sanitation and hygiene (WASH) infrastructure and service delivery in Cross River and Kano States and more specifically in the focus LGAs (Yala and Makoda respectively), while simultaneously building the capacity of citizens to hold government accountable for budgeted WASH commitments. BudgIT was engaged as the social accountability and budget-tracking partner on the project, training the Network of Water and Sanitation (NEWSAN), deploying its Tracka platform, and supporting citizens to monitor the implementation of WASH-related capital projects captured in state

appropriation acts.

This policy brief consolidates lessons from the engagement. It finds that the central obstacle to WASH service delivery in both states was not the absence of budget lines for water and sanitation projects, but the chronic failure of the government to release the funds appropriated for them.

Of 30 WASH-related 2025 projects tracked in Cross River State, only four had commenced, and none had received budgetary releases at the time of tracking. In Kano State, of 119 projects worth over ₦23 billion captured in the 2025 budget, only ten projects, worth ₦4.5 billion, had been backed by actual fund releases. These figures illustrate a budget credibility gap that no amount of community vigilance can close on its own.

The brief argues that social accountability mechanisms, NEWSAN/ citizen tracking, community champions, town hall engagements and budget advocacy, have demonstrably improved transparency and have begun to shift the behaviour of duty bearers in pockets of both states. However, these gains are fragile.

With FCDO funding for the project now concluded, the structures built around community champions, ward-level WASH committees and BudgIT's tracking platforms face a real risk of collapse unless deliberate transition and sustainability arrangements are activated by government, communities and successor partners.





The brief closes with a set of recommendations directed at state governments, local government authorities, Self Help Africa, community structures and development partners, centred on three demands: that budgets for WASH be released, not merely appropriated; that community accountability structures be formally absorbed into government and community governance systems; and that a deliberate, costed transition plan be put in place to sustain the gains made under the project beyond the life of FCDO funding.



Background and Context

10

1.1 The WASH Systems for Health Project

Access to safe water, sanitation and hygiene remains one of the most persistent development deficits in Nigeria. Public health outcomes, particularly the prevention of cholera, diarrhoeal disease and other water-borne illnesses, are directly tied to the availability of functional water points, sanitary facilities in public institutions, and consistent hygiene practice at the household and community level. Successive governments at federal and state level have made budgetary commitments to WASH infrastructure, yet implementation has historically lagged far behind appropriation.

The WASH Systems for Health project was designed by Self Help Africa, with funding from the UK FCDO, to address this gap from two directions at once: strengthening the technical delivery of WASH infrastructure (boreholes, water schemes, institutional sanitation facilities) and strengthening the demand side of governance by equipping citizens and communities to track, question and demand accountability for public WASH spending. The project was implemented between March 2025 to June

2026 in Cross River and Kano States, two states with markedly different governance contexts but a shared pattern of weak budget execution on social infrastructure.

1.2 BudgIT's Role on the Project

BudgIT was brought into the project as the social accountability and public finance partner, responsible for translating opaque budget documents into formats citizens could understand and act on, training and mentoring NEWSAN and community champions to track WASH projects in their localities, and engaging duty bearers, ministries of water resources, budget and planning offices, and local government authorities, with evidence generated from citizen tracking. This work built on BudgIT's broader Tracka methodology, which has been applied to constituency and capital projects across several Nigerian states since 2013, adapted here specifically to the WASH sector.

The approach rested on a simple proposition, that budget transparency alone does not deliver services; what closes the

gap between paper commitments and physical infrastructure is sustained citizen demand, backed by credible, localised evidence, directed at the specific point in the budget cycle where projects most often stall, which is fund release rather than appropriation.

1.3 Geographic and Governance Context

Cross River and Kano States present contrasting fiscal environments. From the 2025 budget, Cross River, a smaller and more fiscally constrained state, captured 72 WASH-related projects worth approximately 2.48 billion in the period under review. Kano, a larger state with a broader internally generated revenue base, captured a far larger WASH portfolio of 119 projects worth roughly 23.68 billion. Despite this difference in scale, both states exhibited the same underlying pathology: budget lines for WASH that existed on paper but were starved of actual cash releases, leaving residents to track projects that, in many cases, had never moved beyond the appropriation stage.



BudgIT was brought into the project as the social accountability and public finance partner, responsible for translating opaque budget documents into formats citizens could understand and act on, training and mentoring NEWSAN

KANO STATE 2025 APPROVED BUDGET FOR WASH-RELATED PROJECTS

SN	Project Title	Agency	2025 Approved Budget (₦)	Q1 - Q4	Performance
1	Provision of Water Facilities at Muhd Abdullahi Wase Teaching Hospital	Facility electrification, water and sanitation	12,450,000.85	43,825,000.00	352.01%
2	WATER POLLUTION PREVENTION & CONTROL 8 NO METROPOLITAN LGAs	CLIMATE CHANGE -General	150,000,000.00	47,000,000	31.33%
3	Construction of 3 No. Toilets	Reform of Government and Governance - General	100,000,000.00	73,065,925.00	73.07%
4	Provision of Solar Water System at Butu-Butu Town in Rimin Gado Local Government	Reform of Government and Governance - General	100,000,000.00	51,975,289.00	51.98%
5	Provision of Solar Water System at Ashagatura in Rimin Gado Local Government	Reform of Government and Governance - General	70,000,000.00	20,000,000	28.57%
6	Construction of New Toilets Blocks	SUBEB	373,400,953.88	73,065,925.00	19.57%
7	Construction of Solar and Generator Powered Borehole Schemes across the 44 LGAs	Water Resources and Rural Deve - General	250,000,000.00	512,939,384.28	205.18%
8	Conversion of 20No Mechanized Borehole to Solar Powered boreholes	Water Resources and Rural Deve - General	50,000,000.00	19,638,028.07	39.28%
9	Construction of 22No Complete Solar Powered Borehole Scheme	Water Resources and Rural Deve - General	75,000,000.00	340,800,000.00	454.40%
10	Procurement of Water Treatment Chemicals at Kano State Water Board	Water Resources and Rural Deve - General	1,677,650,000.00	3,320,582,763.09	197.93%
			23,688,327,644.74	4,502,892,314.44	19.01%

WASH Project allocations and performance in Kano State's 2025 budget

CROSS RIVER STATE 2025 APPROVED BUDGET FOR WASH-RELATED PROJECTS

SN	Project Title	Agency	2025 Approved Budget (₦)	Q1 - Q4	Performance
1	Plumbing, Renovation and Replacement of Fittings and Pipes in HOA	Cross River House of Assembly	196,100,000	427,000,000.00	217.75%
2	Enumeration of Water Users project	Cross River Water Board	27,000,000.00	11,480,833.38	42.52%
3	Rural Sanitation Programme.	Ministry of Environment	50,000,000	189,000,000.00	378.00%
4	Commemoration of World Water Day	Ministry of Water Resources and Rural Development	20,000,000.00	12,000,000.00	60.00%
5	Implementation of PEWASH	Ruwatssa	30,000,000	7,000,000.00	23.33%
6	Commemoration of Global Events (WTD, GHWD, MHH, WWD, etc)	Ruwatssa	4,500,000	2,000,000.00	44.44%
7	CLTS activities towards Open Defecation Free (ODF) Status in 12 LGAs across the State	Ruwatssa	30,000,000	630,000.00	2.10%
			2,483,896,553.02	649,110,833.38	26.13%

WASH Project allocations and performance in Cross River State's 2025 budget

Social Accountability: Approach and Mechanisms

2.0

Social accountability, the set of mechanisms by which ordinary citizens and civil society exact answerability from public officials and institutions, sat at the centre of this project's theory of change. Three mechanisms were emphasised.

2.1 NEWSAN

The Network of Water and Sanitation (NEWSAN) is Nigeria's foremost coordinating platform for civil society engagement in the Water, Sanitation, and Hygiene (WASH) sector. Established to promote collaboration and strengthen advocacy for equitable access to WASH services, the network comprises over 300 Civil Society Organisations (CSOs), Non-Governmental Organisations (NGOs), Community-Based Organisations (CBOs), and other stakeholders working across Nigeria's six geopolitical zones.

Over the years, NEWSAN has served as a critical bridge between citizens, communities, government institutions, and development partners by promoting policy dialogue, citizen participation, evidence-based advocacy, and sector-wide coordination.

facilities, hygiene practices, and sustainable service delivery.

Recognising that achieving sustainable WASH outcomes requires more than infrastructure investments, the Self Help Africa WASH Systems for Health Project partnered with BudgIT Foundation to strengthen the social accountability capacity of NEWSAN and its member organisations. BudgIT's role was premised on the understanding that while governments and development partners invest significantly in WASH infrastructure, these investments often fail to deliver lasting impact without effective citizen oversight, transparency, and accountability mechanisms. As the project's social accountability partner, BudgIT worked to equip NEWSAN members with the knowledge, practical skills, and digital tools required to monitor public

evidence-based advocacy, stakeholder engagement, and the use of citizen-generated data to influence public decision-making.

Their proximity to project sites gave them an evidentiary advantage that desk-based budget analysis alone could never replicate; champions could confirm, for instance, that a borehole listed as completed in government records was in fact a decades-old structure with no visible new investment, or that a school sanitation project had no signage, no contractor presence and no community awareness that it existed.

2.2 Budget Tracking and the Tracka Methodology

BudgIT's Tracka, through its digital platforms www.yourtracka.org/ Tracka App, was used to cross-reference appropriated WASH line items against physical project status and against treasury release data where obtainable. This tracking exposed not only non-implementation but a more specific and more remediable problem: the absence of releases against appropriated sums.



Government official Training in Kano State

Through its extensive membership, the network has amplified the voices of underserved communities, contributed to national WASH policy discussions, and championed initiatives aimed at improving access to safe drinking water, sanitation

investments, analyse government budgets, track project implementation, and engage constructively with duty bearers. The capacity-strengthening intervention introduced participants to key social accountability approaches, including budget tracking, public expenditure analysis, project monitoring,

Tracking distinguished between three project states, not started, ongoing, and completed, and layered onto each a fourth and decisive variable: whether funds had actually been released by the state treasury.


Omotola Osiyemi
 Citizen

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Projects

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Drilling Of Motorised Boreholes
Acro... [Read More](#)
Project Code : ERGP20242260
Amount Allocated: **₦100,000,000**
State: **Kano**


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Amount Allocated: **₦50,000,000**
State: **Kano**


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Intsanyawa/Kunch... [Read More](#)

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Establishment And Construction
Of Ra... [Read More](#)

WASH Projects on Tracka Website (www.yourtracka.org)



Townhall meeting with LTG WASH and Community Champions in Yala LGA, Cross River State

2.3 Town Halls, Score Cards and Media Engagement

Periodic town hall meetings brought citizens face to face with budget and planning officials, creating a public forum in which tracked findings could be presented and duty bearers could respond directly to constituents. Score cards summarising project status by local government area were shared with the media and with state assembly members, extending the reach of citizen findings beyond the immediate tracking communities into the wider public discourse on budget performance.



Methodology

3.0

Findings in this brief draw on field-level tracking conducted by trained NEWSAN members under the WASH Systems for Health project, supported by BudgIT's Tracka methodology for budget-to-project verification. The approach combined four elements.

O1

Budget extraction:

WASH-related capital line items were extracted from the Cross River and Kano State appropriation acts and accompanying budget breakdown documents, capturing project description, implementing agency and appropriated sum.

O2

Field verification:

NEWSAN members and Community Champions visited project sites identified in the extracted budget lines to assess physical status, comparing what was observed on the ground against the description and value of the corresponding budget line, and documenting findings with photographs and structured site reports.

O3

Release tracking:

State Budget Implementation Reports, treasury or budget office records on actual fund releases against each project were cross-checked against appropriated sums, to distinguish projects that had not started for lack of release from those that had stalled despite funding.

O4

Validation and escalation:

Findings were validated through periodic review with BudgIT and NEWSAN, then escalated through town hall engagements, score cards shared with media and legislators, and direct correspondence with relevant ministries and local government authorities.



Key Findings

4.0

4.1 Cross River State

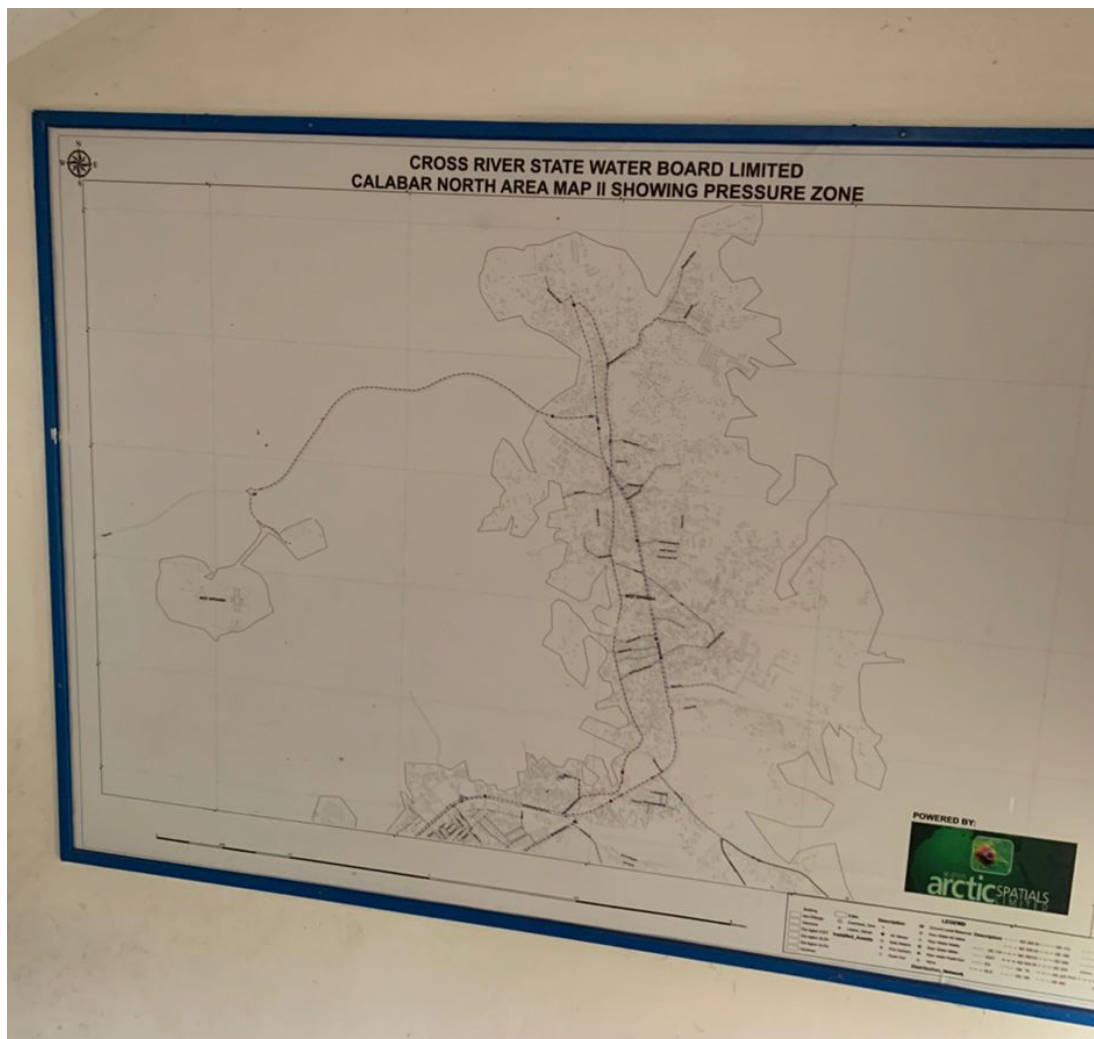
In Cross River State, of the total of 72 WASH projects worth ₦2.48 billion captured in the 2025 budget, only 7 projects, worth ₦649.1 million, had been backed by actual fund releases. Tracking in Cross River State covered 29 WASH-related capital projects with a combined value of ₦1.45 billion. Only three of these projects were found to be ongoing, worth a combined ₦208.8 million; the remaining 26 projects, worth ₦1.25 billion, had not started at all. No project in the tracked sample had been completed.

Status	Number of Projects	Value (N)
Not Started	26	1.25bn
Completed	3	208.8m
Ongoing	0	0
Total	29	1.48bn



Yala LGA, Cross River

- At the College of Agriculture, water points were visible on the project site, but the absence of project signage made it impossible for champions to confirm these were funded under the tracked budget line, a recurring transparency failure across both states.
- At Ikom Station, Abung, Akamkpa, Obot Esu, Akraba and Aboum, only old, pre-existing borehole infrastructure was found at sites where new projects had been budgeted, suggesting either non-implementation or lack of fund release.
- A classroom project at Omachi, Yala, had not commenced at the time of tracking despite appearing in the appropriation.



Cross River Water Board Office



Champions and BudgIT attributed the overall poor performance directly to the absence of funding releases: none of the 29 tracked projects had received funds at the time of the review, regardless of their budgeted value.

4.2 Kano State

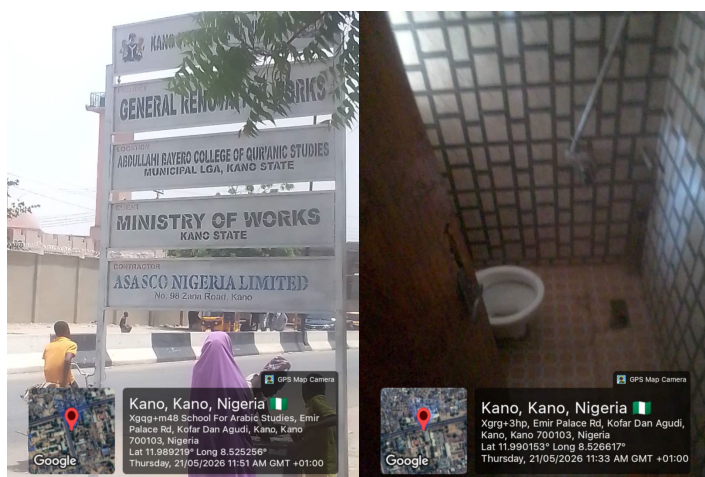
In Kano State, of the total of 119 WASH projects worth N23.68 billion captured in the 2025 budget, only 10 projects, worth N4.50 billion, had been backed by actual fund releases. Within a narrower sample of 28 projects examined in depth, 13 (worth N2.51 billion) had not started, 12 (worth N342 million) were recorded as completed, and 3 (worth N350 million) were ongoing.

Status	Number of Projects	Value (N)
Not Started	13	2.51bn
Completed	12	342m
Ongoing	3	350m
Total	28	3.2bn



Kura Rice Milling Cluster, Kano State

- A delay in compensation payments for the Kura Rice Cluster Farm water scheme led affected citizens to reoccupy their land, illustrating how stalled WASH-linked infrastructure can generate downstream land and livelihood conflicts.



Abdullahi Bayero College

- Borehole-based water schemes budgeted for construction at Falgore, Albasu, Makoda, Minjibir, Gadanya, Tofa and Bunkure, along with a COVID-19 response tube-well scheme at Ganduje, were ultimately executed by the local government rather than the state government as budgeted, and the allocated funds had still not been disbursed at the time of tracking.

“ A market sanitation project (ten compartments of commercial VIP latrines with solar-powered boreholes across the Bichi, Rano, Karaye and Gaya Emirate market areas), intended for handover to private investors for revenue generation, was physically completed but had not been commissioned, leaving the facilities unusable to the public months after construction.



Bichi Market and Toilet

- A mosque and toilet facility project at Sanakur in Bichi Local Government Area was found to have been rehabilitated by a Turkish development organisation rather than by government, despite appearing as a line item to be funded by the government.



Sanakur Mosque

- A borehole drilled at the Ministry of Works and Infrastructural Development headquarters was completed but stopped functioning within months due to terrain-related faults, pointing to weaknesses in technical siting and quality assurance rather than funding alone.



Borehole at Ministry of Works

- Verification of a borehole project for 100 courts and the Shariah Court of Appeal complex could only be obtained from on-site security personnel, since project officials were unwilling to give permission for access; champions noted that public infrastructure tracking should never be obstructed, regardless of the sensitivity of the host institution.



High Court Toilets

Challenges
Encountered

5.0

5.1 Budget Release, Not Budget Size, Is the Binding Constraint

The single most consistent finding across both states is that appropriation is not implementation. Large nominal budgets for WASH, ₦1.48 billion in Cross River and ₦23.68 billion in Kano, mean little to citizens waiting for water if treasury releases against those budgets remain minimal. In Cross River, only 26.13% of the ₦2.4 billion (in tracked 2025 WASH-related project value, covering 7 of 72 projects), was backed by actual fund releases. The pattern was structurally similar in Kano, where only 10 out of 119 projects, worth ₦4.5 billion of the ₦23.68 billion appropriated, had received funding.

5.2 Lack of Project Signage and Information Asymmetry

“Across both states, the absence of visible signage identifying project sponsors, contractors, contract sums and expected completion dates made it difficult for community champions to confirm whether infrastructure observed on the ground

corresponded to budgeted line items, or whether it predated the project entirely.

This information asymmetry is not incidental; it is a structural barrier to accountability that benefits non-performing contractors and complicit officials.

5.3 Jurisdictional Confusion Between Tiers of Government

Some Kano projects budgeted at state level were ultimately delivered, or not delivered, by local government authorities, while others were executed by third-party organisations entirely outside government.

This blurring of responsibility across federal, state and local tiers, and between government and non-state actors, makes it difficult for citizens to know whom to hold accountable for non-delivery.

5.4 Completed but Unusable Infrastructure

Completion of physical works does not guarantee community benefit. The Kano market latrine and borehole project stands as a clear example of infrastructure that was built but withheld from public use pending a

commissioning process that had not occurred months after completion, denying communities the service the budget had ostensibly funded.

5.5 Resistance and Access Constraints During Tracking

Community champions encountered resistance from officials in verifying sensitive public infrastructure, such as court and security-related facilities, underscoring the need for stronger institutional buy-in and clearer rules of engagement that affirm citizens' right to track all publicly funded projects.

5.6 Costing and Budget Integrity Concerns

Some budget lines, such as the ₦699,342.49 allocation for sanitation provision across 100 Quranic schools in Kano, raise questions about whether budgets are realistically costed at the point of preparation, independent of the question of whether they are later released. Unrealistic costing undermines the credibility of the entire WASH budget and complicates accountability tracking, since it is unclear whether non-implementation reflects a funding failure or an unworkable plan from the outset.



Completion of physical works does not guarantee community benefit. The Kano market latrine and borehole project stands as a clear example of infrastructure that was built but withheld from public use pending a commissioning process that had not occurred months after completion, denying communities the service the budget had ostensibly funded.



Learnings and
Insights

6.0

Findings in this brief draw on field-level tracking conducted by trained NEWSAN members under the WASH Systems for Health project, supported by BudgIT's Tracka methodology for budget-to-project verification. The approach combined four elements.

Proximity is evidentiary power -

Community champions consistently surfaced discrepancies, between budgeted and physical reality, that remote budget analysis alone would have missed. Embedding trained citizens within communities remains the single most effective verification mechanism available to social accountability practitioners.

Disaggregating non-implementation into appropriation, release and execution failures sharpens advocacy -

Distinguishing 'not started because not released' from 'not started despite release' or 'completed but not commissioned' allows advocacy to be targeted precisely at the stage of the budget cycle where the blockage actually occurs, rather than at government in the abstract.

Signage and disclosure are low-cost, high-impact accountability tools -

Requiring every publicly funded project to carry visible signage, naming the sponsor, contractor, contract sum and timeline, would materially reduce the verification burden on citizens and close an information gap that currently shields non-performance.

Score cards and town halls translate technical findings into political pressure -

Citizen tracking data only changes behaviour when it reaches a public audience and is delivered directly to duty bearers in a forum that demands a response; data sitting in a report achieves far less than the same data presented at a town hall covered by local media.

Cross-tier project execution requires cross-tier accountability tools -

Where local governments execute state-budgeted WASH projects, or where third parties substitute for government entirely, tracking tools must be designed to follow the money and the mandate across tiers, not assume a single, static implementing authority.

Completion is not the finish line.

Commissioning, handover and ongoing maintenance arrangements must be tracked with the same rigour as construction, since completed-but-unused infrastructure represents budget expenditure with zero public benefit.

Community ownership, built through champions, Local Task Group -

Water Sanitation and Hygiene committees and local leadership engagement, is a more durable accountability asset than any single project or grant cycle, provided it is deliberately transitioned rather than left to dissolve when external funding ends.



Funding: Beyond Big Budgets to Actual Releases

70

This brief deliberately resists framing Nigeria's WASH financing problem as primarily a question of insufficient budgetary allocation. The data gathered under this project shows the opposite emphasis is required: Cross River and Kano both appropriated substantial sums for WASH, N2.48 billion and N23.68 billion respectively in the periods reviewed, yet delivered a small fraction of that value to communities. The binding constraint is the release of already-appropriated funds, not the size of the budget line.

Three implications follow.

O1

First, advocacy and civil society pressure should shift decisively from "increase the WASH budget" toward "release the WASH budget," since larger appropriations without corresponding releases simply produce larger gaps between promise and delivery.

O2

Secondly, where releases consistently lag appropriations by wide margins, as in Cross River's 26.13 percent release rate and Kano's far lower release ratio against its much larger WASH portfolio, this should trigger a specific governance response: a public accounting from the state budget office, office of the Accountant General and Ministry of Finance of why releases lag, and a binding release schedule tied to the fiscal year rather than an open-ended promise.

O3

Self Help Africa, BudgIT, NEWSAN and partner organisations should correspondingly reorient their advocacy asks away from a narrow focus on budget size and toward release timeliness, release transparency and release-linked citizen tracking, treating the release stage of the budget cycle as the primary terrain of accountability work for WASH in both states.



In Cross River's 26.13 percent release rate and Kano's far lower release ratio against its much larger WASH portfolio, this should trigger a specific governance response: a public accounting from the state budget office, office of the Accountant General and Ministry of Finance of why releases lag, and a binding release schedule tied to the fiscal year rather than an open-ended promise.



Sustainability After the End of FCDO Support

8.0

FCDO funding for the WASH Systems for Health project has now come to an end, closing the primary financing channel that supported BudgIT's social accountability component, the deployment and training of community champions, and the coordination infrastructure linking community-level tracking to state-level advocacy. This transition point is the most consequential risk facing the gains documented in this brief.

8.1 What Is at Risk?

- Continuity of LTG and community champion networks, many of whom were supported through modest stipends, training refreshers and logistics support tied to project funding.
- Maintenance of the tracking and reporting infrastructure, including Tracka Website and App used as data collection tools, verification protocols and the cadence of town hall and score card engagements.
- The institutional relationships built with budget and planning offices, water resources ministries and local government authorities,

which depended in part on the convening role SHA, NEWSAN, and BudgIT played as funded, neutral conveners.

- Momentum on specific stalled projects that were under active advocacy at the point funding ended, where continued pressure is required to see commitments through to release and completion.

8.2 Pathways to Sustainability

Sustainability does not require replicating the full scale of FCDO-funded activity indefinitely; it requires identifying which elements of the model can be carried forward by lower-cost, locally rooted actors, and which require a genuine successor funding relationship. Three pathways are available and are not mutually exclusive.

1. **Institutionalisation within government:** Formally embedding community-validated WASH tracking into existing government accountability structures, such as the State Houses of Assembly, state due process and project monitoring units, ward development committees, and the budget and

planning ministries themselves, so that citizen tracking becomes a recognised input into government's own monitoring and evaluation processes rather than an external, donor-dependent activity.

2. **Community self-financing and volunteerism:**

Transitioning community champions from a stipend-supported model to a volunteer, community-recognised role, anchored in existing structures such as Community Development Associations, traditional institutions and faith-based organisations, which have their own independent continuity and do not depend on project cycles.

3. **Diversified and successor funding:**

Actively seeking new funding partners, state government co-financing, other bilateral or multilateral donors, or domestic philanthropy, to sustain the technical backbone of tracking (platforms, training, verification) even as the day-to-day champion activity becomes more community-driven and lower-cost.

“ So that citizen tracking becomes a recognised input into government's own monitoring and evaluation processes rather than an external, donor-dependent activity.



The Role of LTG WASH / Community Champions Going Forward

9.0

LTG WASH / Community champions are the most valuable and most at-risk asset produced by this project. Sustaining their function does not require continued external funding at the same scale; it requires a deliberate transition that preserves their legitimacy, their access to information, and their connection to one another and to state-level advocacy networks.

O1

Formalise champion roles, rules of coordination and broader oversight within existing community governance structures (ward development committees, town unions, market associations) so that WASH tracking becomes a recognised community function rather than a project-dependent activity.

O2

Maintain peer networks and information-sharing, through simple, low-cost channels such as WhatsApp groups linking champions across wards and local government areas, to sustain collective visibility over WASH project status without requiring continued logistics funding.

O3

Continue to demand project signage and disclosure at every new WASH project site as a baseline community expectation, independent of whether a formal tracking project is active.

O4

Mentor a next generation of champions within their communities, ensuring that the skills and credibility built over the life of the project are transferred rather than concentrated in, and lost with, the original cohort.

The Role of Government in Sustaining the Gains

100

The government, at state and local government level, has the most direct capacity to convert the findings of this project into lasting change, and bears primary responsibility for doing so, since the underlying problem identified, the gap between appropriation and release, is squarely within its control.

O1

Continue to publish quarterly, project-level budget release reports for the WASH sector, specifying the amount appropriated, the amount released, and the implementation status of each project, in a format accessible to citizens and the media.

Mandate visible signage on every publicly funded WASH project, including sponsor, contractor, contract sum, funding source and expected completion date, as a condition of project commencement.

O2

O3

Establish or strengthen a formal channel through which community-generated tracking data, including findings from LTG WASH / community champions, is received, investigated and responded to by the relevant ministry or local government authority, rather than left to depend on the convening capacity of an external NGO.

Commission completed projects without delay; infrastructure such as the Kano market latrine and borehole facilities should not sit unused after construction is complete, and a binding commissioning timeline should be attached to every completed capital project.

O4

O5

Clarify and enforce jurisdictional responsibility between state and local government for projects not just WASH projects alone, so that citizens are not left uncertain about which tier of government is accountable for a given budget line.

Review and correct unrealistic project costings, such as the Kano Quranic schools sanitation allocation, at the budget preparation stage, in consultation with technical WASH actors, to ensure appropriated sums can plausibly deliver the stated scope.

O6

O7

Where local communities have absorbed compensation-related grievances linked to stalled WASH projects, such as the Kura Rice Cluster Farm case, prioritise resolution of outstanding compensation as a precondition for resuming project implementation.



Recommendations

11.0

11.1 To Cross River and Kano State Governments

Prioritise the release of already-appropriated WASH funds over the introduction of new budget lines, treating release rate, not appropriation size, as the primary performance indicator for the sector.

Institutionalise project signage and public disclosure requirements for all capital projects, with enforcement tied to contractor mobilisation and payment.

Formally recognise and engage community champions and ward-level WASH structures as a standing input into government's own project monitoring and evaluation systems.

Commission and hand over completed WASH infrastructure within a fixed, published timeline after construction completion.

11.2 To Local Government Authorities

Clarify, in writing, which WASH projects fall under local government execution versus state government execution, and publish this jurisdictional breakdown alongside the state budget.

Support community champions with logistical access, such as letters of introduction or escort where needed, to verify sensitive public infrastructure without obstruction.

11.3 To Self Help Africa and Development Partners

Develop and resource a costed, time-bound transition plan for the social accountability component of the project, specifying which functions move to government, which move to community volunteer structures, and which require successor donor funding.

Actively pursue co-financing or successor funding arrangements with state governments and other donors to sustain the technical backbone of WASH tracking beyond the FCDO funding cycle.

Document and disseminate the project's social accountability methodology as a replicable model for other states and sectors, preserving institutional knowledge beyond the life of this specific grant.

11.4 To BudgIT

Continue to track and publish WASH budget release data for Cross River and Kano States beyond the active project period, using existing Tracka infrastructure, to maintain visibility even where dedicated project funding has ended.

Support the transition of community champions into volunteer-based, community-anchored structures through low-cost knowledge-transfer materials and periodic remote mentorship.

Escalate the specific stalled and unrealistically costed projects identified in this brief directly to relevant State Houses of Assembly and Budget and Planning Ministries as a discrete advocacy follow-up, independent of the broader project cycle.

11.5 To Communities and Traditional and Religious Institutions

Absorb WASH tracking as a standing function of existing community structures, rather than treating it as the responsibility of an external project.

Use existing community platforms, town unions, market associations, religious congregations, to sustain demand for project signage, disclosure and commissioning of completed WASH infrastructure.

Conclusion

The WASH Systems for Health project demonstrates both the power and the fragility of social accountability work in Nigeria's public finance landscape. NEWSAN members and Community champions, equipped with simple tools and credible methodology, exposed a budget performance problem in Cross River and Kano States that years of appropriation alone had failed to solve: the persistent failure of the government to release funds it had already committed to water, sanitation and hygiene infrastructure. This is the central message this brief asks policymakers, development partners and citizens to carry forward: the fight for WASH delivery in Nigeria is no longer primarily a fight for bigger budgets, it is a fight for the release of the budgets that already exist.

With FCDO funding concluded, the test now facing this project is whether its gains, an engaged corps of community champions, a body of credible tracking evidence, and the beginnings of a more responsive relationship with duty bearers, can be carried forward by government, communities and successor partners, or whether they will quietly dissipate as external funding withdraws. The recommendations in this brief are offered as a practical roadmap for ensuring it is the former, not the latter, that defines the legacy of this project.



The water points exist on paper in the budget. Our job was to find out if they exist in the ground, and to ask, loudly and repeatedly, why the money budgeted for them was never released.

Annex: Glossary of Key Terms

Appropriation: the legal authorisation, contained in a budget law passed by a State House of Assembly, permitting the government to spend a specified sum on a specified project or purpose.

Release: the actual disbursement of cash by the state treasury, against an appropriated budget line, to the implementing ministry, department or agency, enabling work on a project to begin or continue.

Social accountability: mechanisms through which citizens and civil society directly engage public officials to demand transparency, responsiveness and answerability for the use of public resources.

Community champion: a community-based volunteer trained to track the implementation status of public capital projects against budgeted commitments and to relay verified findings to civil society partners and duty bearers.

tracka budgfi